

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

Regular Meeting of the Board of Directors
February 13, 2025, 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 waving 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. Karen Folsom – Westwood presentation on Sierra Creek – via Zoom
- B. CARPD Legislative Committee Summary
- C. Park and Facility Maintenance Report
- D. Recreation Report

4. CORRESPONDENCE

5. REPORTS FROM STANDING COMMITTEES:

Budget, Finance & Audit: Chairperson Patrick Williams; Members Beau Reynolds
Facility Development: Chairperson Zachary Freels; Member Beau Reynolds
Personnel and Policy: Chairperson Crystal Harding; Member Zachary Freels - Report
Programs, Fees, and Charges: Chairperson Crystal Harding; Member Patrick Williams

6. CONSENT CALENDAR

- A. Approval January 9, 2025, minutes
- B. Approval of payment of the bills for the General Fund and CFD for the month of January 2025.
- C. Board to Receive and file the Calendar Year 2025 Investment Policy for the Pooled Investment Fund.

7. UNFINISHED BUSINESS

- A. Discussion/action to direct staff to revised the Policy #2170.4 and #4040.1 based on comments from Personnel and Policy Committee.

8. NEW BUSINESS

- A. Drug and Alcohol Policy
Board discussion/action to approve the Drug and Alcohol Policy.
- B. Board Mission Statement Outlining Board goals and objectives in our service to the District and Community.
Board discussion/action to consider creating a Board of Directors Mission statement outlining goals and objectives in service to NHRPD residents and the North Highlands Community.
- C. Board discussion to consider adding Board Member profiles on the NHRPD website.

9. CHAIRPERSON'S REPORT

10. COMMENT'S FROM BOARD MEMBERS

11. RECESS

12. CLOSED SESSION

- A. Closed session for Real Property Negotiations, Property: Ridgepoint Park (4680 Monument Drive, Sacramento, CA 95842, Agency Negotiators: Scott Graham, District Administrator, Negotiating Parties: Twin Rivers Unified School District, Under Negotiation: Price and terms of payment).

13. RECONVENE OPEN SESSION

- A. Open session for Designation of Real Property Negotiator - Scott Graham, District Administrator, Property: Ridgepoint Park (4680 Monument Drive, Sacramento, California 95842), Negotiating Party: Twin Rivers Unified School District

11. ADJOURNMENT

12. DATE, TIME, AND PLACE OF NEXT MEETING

The next regular meeting of the Board of Directors will be on March 13, 2025, 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.

Join Zoom Meeting

<https://us06web.zoom.us/j/89464511080?pwd=WkgZ77S9Wagq1adVworKJxbNmsMwY8.1>

Meeting ID: 894 6451 1080

Passcode: 6040

North Highlands Recreation and Park District

Board Agenda

To: Joanna McVay, Chairperson
Board of Directors

From: Scott Graham, Administrator

Date: February 13, 2025

Subject: Administrator's Report

ADMINISTRATOR'S REPORT

- A. Westwood Sierra Creek Project Presentation
- B. CARPD Legislative Summary
- C. Parks and Facilities Report
- D. Recreation Report

Westwood Sierra Creek Presentation

Karen Folsom will be presenting via Zoom the current status of the Sierra Creek project. Topics to be discussed include design revisions and next steps for the project.

CARPD Legislative Committee Summary Information

As you may already be aware, Zach Freels serves on the CARPD Legislative Committee. The committee met in January. Zach forwarded the summary materials from that meeting for your review.

Date: February 6, 2025

To: Matthew Duarte, Executive Director
California Association of Recreation and Park Districts

From: Dane Hutchings
Founder + CEO
California Public Policy Group

Re: CPPG Legislative Summary – January 2025

LEGISLATIVE UPDATE

The Legislature Returns

On January 6, 2025, the California State Legislature reconvened for the 2025-26 legislative session. This session sees the induction of 35 newly elected legislators, comprising 25 Assemblymembers and 10 Senators. By mid-January, final committee assignments in both houses had been confirmed, allowing for a clearer evaluation of how each committee may address forthcoming legislation. Assemblymember Robert Rivas (D-Hollister) continues to serve as Speaker, while Senator Mike McGuire (D-Geyserville) maintains his position as President pro Tempore. Informational hearings were conducted in January, followed by the commencement of budget hearings in the first week of February.

Bills of interest introduced or expected to be introduced include:

- ACWA-sponsored bill related to preventing hydrant water theft.
- CMUA-sponsored [SB 72](#) (Caballero) seeking to improve statewide water supply planning. This is a re-introduction of their sponsored bill [SB 366](#) (Caballero) from last year's session.
- CMUA-sponsored bill seeking funding opportunities for low-income rate assistance.
- Water Reuse-sponsored [SB 31](#) (McNerney) currently a spot bill, seeking to clean up Title 22, pertaining to recycled water.
- CalCities-sponsored reintroduction of [AB 2330](#) (Holden) from last year related to vegetation management work. Assemblymember Damon Connolly (D-San Rafael) will be the author.
- CalCities-sponsored bill related to helping offset cost of remediating PFAS in water supply. The bill would create PFAS mitigation funds from other regulatory programs.
- CSDA-sponsored [AB 259](#) (Rubio) would remove the sunset on teleconference rules for local legislative bodies in [AB 2449](#) (Rubio) [Chapter 285, Statutes of 2022].
- CSAC-sponsored [SB 239](#) (Arreguín) would allow non-decision making, advisory bodies of local agencies to meet using teleconferencing. This is a reintroduction of [AB 817](#) (Pacheco) from last year.
- On January 27th, Senator Scott Wiener (D-San Francisco) held a press conference at the Capitol to announce the introduction of [SB 222](#) (Wiener). The Senator detailed the need for the bill, citing Los Angeles's recent wildfires and other extreme weather events. Senator Wiener, joined by representatives from the Consumer Federation of America and California Environmental Voters, highlighted the urgent need to address the state's insurance crisis. The bill's intent is to allow disaster victims, insurance companies, and the state's FAIR Plan

to seek compensation from fossil fuel companies to pay for damages caused by extreme weather events.

Special Session

Governor Gavin Newsom signed two special session budget bills in January to “provide over \$2.5 billion for Los Angeles to bolster ongoing response efforts and jumpstart recovery and rebuilding.” The Governor also signed two additional special session budget bills: one to appropriate \$25 million from the 2024-25 budget to fund lawsuits against the Trump Administration, and another to appropriate \$25 million to nonprofit organizations that provide immigration legal and support services. A dozen additional special session measures, the majority of them budget bills, remain active. As 2025 progresses, we will have a better idea of the other policies the Legislature will pursue using these measures.

By the Numbers

As of February 5, the Legislature had introduced 823 pieces of legislation in the 2025-26 session. Over the next two weeks, there will be hundreds more pieces of legislation introduced by the deadline. Many of the measures introduced so far are nonsubstantive “spot” bills, which means that full bill language has not yet been introduced and we do not yet know their full content. As the 30-day waiting period before bills can be heard in committee is nearing its end for many bills, these bills will soon have substantive language added to them that clarifies their intent. Most spot bills will have their full language added by mid-March. It is likely that many of the measures yet to be introduced will deal with what are shaping up to be some of the key legislative issues of 2025: affordability, insurance, and housing.

ADMINISTRATION ACTIONS

Advanced Clean Fleets Truck Regulation Implementation Group

On January 30, the California Air Resources Board (CARB) hosted a [meeting](#) for the Advanced Clean Fleets (ACF) Truck Regulation Implementation Group and said that the reversal of their waiver request does not impact ACF implementation mandates for state and local fleets. CARB staff said that they understand they need to work with state and local fleets to ensure that they have the support needed to meet the requirements. CPPG sent the Association a more detailed memo regarding CARB’s action on February 5.

If you would like to provide CARB with questions or comments, you may attend the next meeting of the ACF Truck Regulation Implementation Group focusing on infrastructure on February 10, 2025 at 1pm. The registration link for this meeting can be found [here](#). Please let our team know if you need assistance submitting comments. We are here to help.

Fiscal Year 2025-26 Budget

On January 10, the Department of Finance provided an in-depth look at the Governors’ FY 25-26 budget proposal. CPPG provided an in-depth analysis on January 15; however, some of the highlights of interest to the Association are as follows:

- \$183.2 million for grants and loans that improve water quality and help provide clean, safe, reliable drinking water, such as water quality monitoring and remediation of PFAS, implementation of countywide drought and water shortage contingency plans, prevention and treatment of contaminated groundwater, consolidation or extension of water or wastewater systems, and \$11.1 million dedicated to tribal water infrastructure projects.

- \$153.4 million for water reuse and recycling projects that support treatment, storage, conveyance, or distribution facilities for potable and nonpotable use, dedicated infrastructure to serve retrofit projects, and multi-benefit projects that allow use of recycled water.
- \$37.6 million to modify or upgrade fairgrounds to enhance communities' emergency preparedness capabilities, particularly in response to climate change.
- \$7.7 billion for high-priority transit and rail infrastructure projects that will improve rail and transit connectivity between state and local/regional services that are designed to reduce traffic congestion and greenhouse gas production.
- \$9.1 million for the Wildfire Mitigation Program, administered by the Office of Emergency Services and the Department of Forestry and Fire Protection, which offers financial assistance to vulnerable populations in wildfire-prone areas throughout the state for cost-effective structure hardening and retrofitting to create fire-resistant homes, as well as defensible space and vegetation management activities.

Proposition 4 Briefings

The California Natural Resources Agency (CNRA) held two Climate Bond briefings this month. In his announcement, Secretary Wade Crowfoot noted that the Climate Bond will “help us build wildfire resilience in Los Angeles and across the state, and support safe drinking water, build water security, protect our coast, restore natural places and implement nature-based solutions, protect our biodiversity, and much more.” They held two briefings—January 24 and 30—for stakeholders to hear more about CNRA’s planned engagement to solicit stakeholder input on how to build programs that will allocate bond funding.

Secretary Wade Crowfoot provided introductory remarks and stated that CNRA is committed to delivering for programs that are most impactful. Internally, they are gathering data on successful bond-funded projects and hope to memorialize best practices. Externally, they will be gathering feedback from stakeholders to improve the grant making process.

To ensure better communication, CNRA has started a climate bond [listserv](#).

The recordings of these briefings will be on the CNRA [website](#) and can also be viewed [here](#).

As the Governor’s budget proposal moves through the subcommittee process, the water community’s main focus will likely be on climate bond allocations. Southern California legislators are likely to advocate for more bond funds for fire recovery and push for earlier funding. Meanwhile, water purveyors expecting General Fund support for their projects are likely to push back against the proposed shift to Climate Bond funding, as it could cause further delays. Additionally, with wildfire victims receiving a tax collection delay, the Department of Finance is once again needing to estimate this year’s revenue. It remains to be seen whether the state will have enough bonding capacity in the short term to meet demand.

Los Angeles Wildfires

Governor Newsom took several steps in response to the Los Angeles wildfires, supplementing the \$2.5 billion allocated to aid the region. This included issuing 14 [executive orders](#) to direct personnel and suspend permitting and review requirements under the California Environmental Quality Act and

the California Coastal Act. The Governor also extended the individual tax filing deadline to October 15 for taxpayers in Los Angeles County.

Water Capture and Storage

On January 31, Governor Newsom [announced](#) that he had issued an [executive order](#) which “directs the Department of Water Resources and other state agencies to take action to maximize diversion of those excess flows to boost the state’s water storage in Northern California, including storage in San Luis Reservoir south of the Sacramento-San Joaquin Delta.”

CPPG ACTIVITY

CPPG continues to review priority bills—keeping Association staff apprised of developments on legislation during our standing meetings and throughout the month as needed. CPPG continues to work hand in hand with Association staff to gather client-specific information while actively engaging with lawmakers and agency officials on legislation of interest to the Association. CPPG has marked 4 bills as “priority” for the Association and will continue to bring bills of potential interest to staff for review in the coming weeks.

LOOKING FORWARD

- **February 21:** Last day for the Legislature to introduce bills
- **April 11-18:** Spring Recess
- **June 6:** Last day for the Legislature to pass bills out of their house of origin
- **June 15:** Legislature must pass the primary budget bill
- **June 30:** Governor must sign the primary budget bill
- **July 21-August 15:** Summer Recess
- **September 12:** Last day for the Legislature to pass bills
- **October 12:** Last day for the Governor to sign or veto bills



CARPD: Priority Legislation as of February 6, 2025

Governmental Operations

AB 339 (Ortega) Local public employee organizations: notice requirements.
(Introduced 01/28/2025) [Link](#)

Existing law, the Meyers-Milias-Brown Act, contains various provisions that govern collective bargaining of local represented employees and delegates jurisdiction to the Public Employment Relations Board to resolve disputes and enforce the statutory duties and rights of local public agency employers and employees. Existing law requires the governing body of a public agency to meet and confer in good faith regarding wages, hours, and other terms and conditions of employment with representatives of recognized employee organizations. Existing law requires the governing body of a public agency, and boards and commissions designated by law or by the governing body, to give reasonable written notice, except in cases of emergency, as specified, to each recognized employee organization affected of any ordinance, rule, resolution, or regulation directly relating to matters within the scope of representation proposed to be adopted by the governing body or the designated boards and commissions. This bill would require the governing body of a public agency, and boards and commissions designated by law or by the governing body of a public agency, to give the recognized employee organization no less than 120 days' written notice before issuing a request for proposals, request for quotes, or renewing or extending an existing contract to perform services that are within the scope of work of the job classifications represented by the recognized employee organization. The bill would require the notice to include specified information, including the anticipated duration of the contract. The bill would also require the public agency, if an emergency or other exigent circumstance prevents the public agency from providing the written notice described above, to provide as much advance notice as is practicable under the circumstances. If the recognized employee organization demands to meet and confer within 30 days of receiving the written notice, the bill would require the public agency and recognized employee organization to promptly meet and confer in good faith, as specified. By imposing new duties on local public agencies, the bill would impose a state-mandated local program. This bill contains other related provisions and other existing laws. (Based on 01/28/2025 text)

Status: 01/29/2025 - From printer. May be heard in committee February 28.

Open Meetings and Transparency

SB 239 (Arreguín) Open meetings: teleconferencing: subsidiary body.
(Introduced 01/30/2025) [Link](#)

Existing law, the Ralph M. Brown Act, requires, with specified exceptions, that all meetings of a legislative body, as defined, of a local agency be open and public and that all persons be permitted to attend and participate. The act generally requires for teleconferencing that the legislative body of a local agency that elects to use teleconferencing post agendas at all teleconference locations, identify each teleconference location in the notice and agenda of the meeting or proceeding, and have each teleconference location be accessible to the public. Existing law also requires that, during the teleconference, at least a quorum of the members of the legislative body participate from locations within the boundaries of the territory over which the local agency exercises jurisdiction, except as specified. Existing law, until January 1, 2026, authorizes specified neighborhood city councils to use alternate teleconferencing provisions related to notice, agenda, and public participation, as prescribed, if, among other requirements, the city council has adopted an authorizing resolution and 2/3 of the neighborhood city council votes to use alternate teleconference provisions, as specified. This bill would authorize a subsidiary body, as defined, to use alternative teleconferencing provisions and would impose requirements for notice, agenda, and public participation, as prescribed. The bill would require the subsidiary body to post the agenda at the primary physical meeting location. The bill would require the members of the subsidiary body to visibly appear on camera during the open portion of a meeting that is publicly accessible via the internet or other online platform, as specified. The bill would also require the subsidiary body to list a member of the subsidiary body who participates in a teleconference meeting from a remote location in the minutes of the meeting. This bill contains other related provisions and other existing laws. (Based on 01/30/2025 text)

Status: 02/03/2025 - From printer. May be acted upon on or after March 2.

Revenue and Taxation

AB 21 (DeMaio) Taxpayer Protection Act of 2025. (Introduced 12/02/2024) [Link](#)

The California Constitution requires a state statute that would result in any taxpayer paying a higher tax to be imposed by an act passed by 2/3 vote of the each house of the Legislature. The California Constitution also provides that all taxes imposed by a local government are either general taxes or special taxes, as defined, and requires that taxes imposed, extended, or increased by a local government be submitted to the electorate and approved by a majority vote, in the case of general taxes, or a 2/3 vote, in the case of special taxes. Existing law imposes specified requirements on state and local ballots, including, among other things, on the contents of the ballot label, ballot

title, and summary. This bill would declare the intent of the Legislature to enact a constitutional amendment to limit the ability of state and local governments to raise taxes, restore a 2/3 vote requirement on local special tax increases, impose voter approval requirements on specific categories of new taxes, and regulate the titles on state and local ballot measures relating to tax increases. (Based on 12/02/2024 text)

Status: 12/03/2024 - From printer. May be heard in committee January 2.

Water and Wastewater

SB 72 (Caballero) The California Water Plan: long-term supply targets. **(Introduced 01/15/2025) [Link](#)**

Existing law requires the Department of Water Resources to update every 5 years the plan for the orderly and coordinated control, protection, conservation, development, and use of the water resources of the state, which is known as “The California Water Plan.” Existing law requires the department to include a discussion of various strategies in the plan update, including, but not limited to, strategies relating to the development of new water storage facilities, water conservation, water recycling, desalination, conjunctive use, and water transfers, that may be pursued in order to meet the future needs of the state. Existing law requires the department to establish an advisory committee to assist the department in updating the plan. This bill would revise and recast certain provisions regarding The California Water Plan to, among other things, require the department to expand the membership of the advisory committee to include tribes, labor, and environmental justice interests. The bill would require the department, as part of the 2033 update to the plan, to update the interim planning target for 2050, as provided. The bill would require the target to consider the identified and future water needs for a sustainable urban sector, agricultural sector, and environment, and ensure safe drinking water for all Californians, among other things. The bill would require the plan to include specified components, including a discussion of the estimated costs and benefits of any project type or action that is recommended by the department within the plan that could help achieve the water supply targets. The bill would require the department to report to the Legislature the amendments, supplements, and additions included in the updates of the plan, together with a summary of the department’s conclusions and recommendations, in the session in which the updated plan is issued. The bill would also require the department to conduct public workshops to give interested parties an opportunity to comment on the plan. (Based on 01/15/2025 text)

Status: 01/29/2025 - Referred to Com. on N.R. & W.

Total Measures: 4

Total Tracking Forms: 4

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

To: Scott Graham, Administrator
From: Kevin Kelly, Parks and Facilities Superintendent
Date: February 6th, 2025
Subject: Parks/Facilities Report

PARK MAINTENANCE UPDATE:

In the month of January Park Maintenance staff completed the following tasks:

- Continued to remove leaf litter from all Parks
- Emptied the pools at Capehart Park
- Reported/cleaned-up a homeless camp on Scotland Drive to Knight Watch
- Removed debris from the interior of the drinking fountain at Ridgepoint Park
- Painted over graffiti at Freedom Park
- Reported a homeless camp in the creek bed at Sierra Creek Park
- Began SMOG certification on the fleet vehicles that require this service
- Sacramento Suburban Water District contacted us to report there was a potential leak at Capehart.
- Began the first round of weed abatement in our parks.
- Finished cleaning out the material bays at the corporation yard
- Organized the mower/tractor building and removed tables to Capehart.
- Conducted daily park checks and weekly maintenance (weather permitting) at all District parks and streetscapes at Elverta Park Housing Community
- Mowed, edged and trimmed all parks as weather allowed.

FACILITY MAINTENANCE UPDATE:

- Repaired the ball catch on the automatic doors at the Community Center
- Contacted a few companies for quotes to replace the roofs on the Community Center and Recreation Center/Offices
- Contacted Industrial Door Company and schedule an inspection for the roll down shutter in the kitchen at Something Extra
- Called American Eagle Bleachers for repairs to the retractable bleachers in the Capehart Gym

FURTHER INFORMANTION

The homeless camps on Scotland Dr. continue to be an opportunity for our team. Dean Broussard from Knight Watch responded to our most recent call and had to involve the Sheriff's Department to move them off our property. This particular group changes spots on Scotland regularly and on Friday 1/10/2025 the cardboard

bales behind Walmart were set on fire (see picture) so we are hyper-sensitive to there whereabouts. We will continue to partner with Knight Watch until this group departs the area.

When camps and debris in the creek bottoms is observed, we are obligated to contact the County for removal. We found a camp going up under the bridge at Sierra Creek Park. I contacted the Sheriff's HOT to report the camp and to see if there was a better contact for the Department of Water Resources.

Josh Taylor from Sacramento Suburban Water District called and reported they identified a potential leak at Capehart Park. Sergio and I arrived and met with Josh who showed us that the meter was running on a line that services the abandoned pool. This line had been closed off for sometime and somehow the valve had loosened up. Sergio secured the valve and we looked for any sign of water. None was found.

The recreation team reported a malfunction in the bleachers when retracting them. I went to Capehart and was unable to diagnose or fix the problem myself so I contacted American Eagle Bleachers to assist.

In December we called out Vortex Doors to help repair the sliding door on the Community Center. When we received the quote for repair it totaled \$616. I found the part for our model door for \$54 online, ordered it, and installed it.

The fire shutter in the kitchen of Something Extra needed an inspection according to the Fire Marshall during their recent inspection. I contacted Industrial Doors to come out and inspect/service the door. The door operated as designed and was lubed to ensure proper operation.

The bleachers at Capehart Gym malfunctioned and are non-operable. I called American Eagle Bleachers who came out to the facility to assess the bleachers. It was found that 2 drive bolts had sheared off which caused the bleachers to retract unevenly and jump off track. The bleachers were put back on track, retracted, and locked out until a repair can be made and the bleachers fully serviced (annual). I learned how to fix the problem if it should occur again in the future. Service should be completed in February.

The material bays at the corporation yard were cleaned out and the old material was used as a layer in front of the bays. We now have the proper storage capacity to keep playground Fibar on hand along with mulches and other materials we will use throughout the season.

As part of my mission to organize and make our Corporation Yard efficient and tidy, I had tables that were being stored in the mower shop moved to storage at Capehart Park. This allowed us to bring machinery inside to prevent further damage from the weather and improve the overall look of the yard. We will continue to tighten up our facility as part of my "Good Neighbor" program.

INCIDENT/ACCIDENT REPORT UPDATE:

A bollard at Planehaven Park was hit at some point on 01/30/2025. Sergio Portela filed an incident report which was filed in the proper binder.



PARK AND FACILITIES PROJECT PHOTOS:

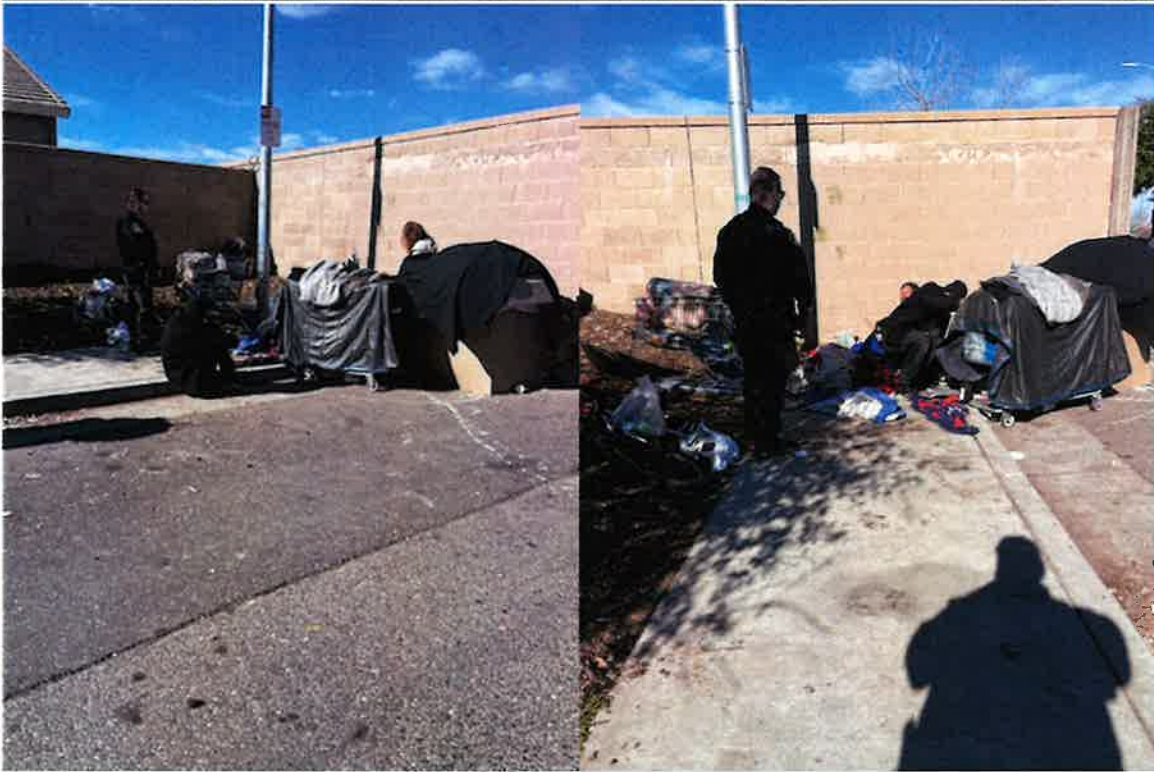
Pool Maintenance



Leaves And More Leaves Again



Camp Reporting/Clean up



Weed Abatement



NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Scott Graham, Administrator
FROM: Rachel Robertson, Recreation Superintendent
DATE: February 13, 2025
SUBJECT: Recreation Division Report

Toddler/Youth/Teen Programs

- Pee Wee Basketball – 6-week program that teaches the fundamentals of basketball in a weekly practice setting. 11 participants.
- Open Gym – Program completed mid-January. Averaged 10 participants a week.
- Arts & Aircrafts – The second class was held on January 11th. Participants aged 3 – 6 got to participate in story time and a craft, and Aerospace Museum assisted and gave science demonstrations. 15 participants (10 TRUSD, 5 paid).
- Dance with Stacie Ford (contractor) held its second session for Winter. Stacie leads participants through learning new steps, forms, and techniques.
 - Youth Jazz & Hip Hop – 15 participants (10 TRUSD, 5 paid).
 - Teen Jazz & Hip Hop - 15 participants (10 TRUSD, 5 paid).
- Youth Cooking (session 1) participants made Mini Sausage Pancakes and Chocolate Pudding. 15 participants (10 TRUSD, 5 paid).
- Teen Cooking (session 1) participants made Chili and Cornbread. 11 participants (10 TRUSD, 1 paid).

Dragon's Den

- On January 3rd, staff had a special visit from a SCOE representative that led our monthly staff training.
- This month's theme was Sports Mania and participants had the opportunity to explore new sports and active play.
- Participants had early release week on January 27th through January 31st and participated in three clubs a day including mindful, food, and basketball club.
- Staff hosted their 6th family night which was themed sports night! Families joined in staff led activities such as basketball, hockey, flag football, and soccer!

Adult Programs

Adult Pickleball

- Session 2 began in January. 11 participants.
 - Staff expanded to two courts since the program is growing!

Coed Volleyball

- Winter season continues. 4 teams.

Senior Programs

NEW – Game Day (Monday)

- Game Day averaged 9 participants
 - New program every Monday morning for seniors to come and play various board, card, and table games. Free coffee is provided.

Bingo (Tuesday)

- Bingo averaged 30 participants.

Dance (Wednesday)

- Dance averaged 11 participants.

Senior Movies (1st Wednesday/Month)

- The January movie was Thelma.
 - Senior movie had 6 participants.

Harvestime (Thursday)

- Harvestime averaged 17 participants.
 - SeniorLink presented to the group regarding outreach for isolated seniors – 1/23

Rentals

- Capehart Gym: 23
- Community Center: 1
- Freedom Park: 0 – not in season
- Recreation Center: 0
- Ridgepoint Gym: 3
- Birthday Parties: 0

Paint The Parks

- The fifth Paint The Park project was held at Larchmont Park. Around the sidewalk of the toddler playground, staff and volunteers painted an alphabet caterpillar and a number snake to add an educational component to the park.
- 8 volunteers committed to this project!

Scholarships

- 13 scholarships awarded for the month of January.
- \$3,945.00 was allocated for FY 2024-25.
 - \$3,154.50 remains in the account.
- Staff continues to market the opportunity through the Recreation Guide, the sign board, social media, on the gym bulletin board, website, and at resource fairs.

Marketing

- The monthly January newsletter went out on 1/2.
 - 1 new subscriber
 - 34,771 site views
 - Top 3 site views: Board Meetings, Youth Basketball League, Youth Sports.

Community Resources

- Sacramento County hosted a vaccine clinic in the Community Center – 1/14
- Sacramento County held a Strategic Plan meeting in the Recreation Center – 1/22
- Roundtable Community meeting was held in the Recreation Center – 1/27
- CPAC Meeting was held in the Recreation Center – 1/28

Miscellaneous Updates

- Staff member Rachel and Kayla attended the North Watt Business Watch meeting – 1/13
- Staff member Rachel and Kayla attended a workshop at the Teen Art Lab at the North Highlands-Antelope Library to gather feedback for the three new murals that will be installed this year – 1/17.
- Kayla, Kelly, Sarah, and part-time staff Ke'Mar attended the YTRS annual Rec Cloud event – 1/28
- Staff continued the virtual book study on “Creating Equitable Spaces for Young Boys of Color” with SCOE. Staff will attend two more sessions in February – 1/29.

Paint The Parks



Dragon's Den



NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD MEETING MINUTES

REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: January 9, 2025

Time: 6:30 p.m. – Regular Meeting

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

Member Present: Joanna McVay, Pat Williams, Zachary Freels, Crystal Harding, Beau Reynolds
(Mr. Reynolds arrived at 6:33 p.m.)

Members Absent:

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

Guests Present: Kelly Jew, John Berchielli, Kenya Adelle

MEETING TO ORDER:

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

COMMENTS AND REPORTS FROM STANDING CITIZENS AND ORGANIZATIONS

Chairperson McVay stated that she would appreciate it if Board Member Williams and Board Member Harding reported on any events they participated in.

Board Member Harding introduced Kenya Adelle from Black Widow Tattoo. They both attended a community gathering at the North Highlands Antelope library.

Kenya Adelle stated that there was a discussion regarding creating a Facebook post where people can go in and make comments or creating a poll on ideas and things that are going on in North Highlands and seeing what other people are attracted to. The goal would be to come up with ways to get the community involved.

ADMINISTRATOR'S REPORT:

Ora Report by Administrator Scott Graham with questions and comments from the Board:

- Scott went over the salary survey summary. He stated that after the board reviews the report, this should go to standing committee.
- Scott stated that we have good news from Karen Folsom from Westwood that we finally got approval from Sacramento County Planning and Review for the Sierra Creek Project. He stated that we are down to the final steps
 - The building department has to sign off on the structure building being place at the park.
- Scott stated that he would like to invite Karen Folsom to a future meeting (hopefully as early as the February meeting) to come with all the updated documents:
 - Budget Projections
 - Timelines

- He stated that the goal is to go to bid this spring
- Scott stated the road improvement that has been discussed within the last four months can work concurrently with planning, review, and the approval process for Sierra Creek.
- He stated that the District will not have to wait to make those road improvements while we are going through the review process.
- Scott turned it over to Recreation Superintendent Robertson to introduce our new Recreation Coordinator.
- Recreation Superintendent Robertson introduced Kelly Jew who served as a part-time employee previously before selection as a full-time employee. She stated that he worked with the District for two years and then went to Center Unified School District. His main roles are marketing and specialty programs and small-scale events.

Oral Report by Park Superintendent Kevin Kelly with questions and comments from the board:

- Kevin went over his report.

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

- Rachel gave a shoutout for all sponsorships for the following events
 - Holiday Extravaganza
 - NHRPD Parks team
 - Imaginarium at Cal Expo for donating four tickets to the Winter Wonderland
 - Downtown Sacramento Ice Skating Rink for donating four entry tickets
 - Home Depot Antelope, Citrus Heights, and Arden for tree donations
 - New Brew, for donating over 400 cups of hot cocoa
 - Raley's for donating 300 hundred sugar cookies
 - Sacramento Bounce for partial sponsorship for Ice-Skating Rink
 - Breakfast with Santa
 - Pat Williams for donating a photo printer
 - Crystal Harding for donating five event entry tickets
 - American River Rotary and Foothill Highlands Rotary for volunteering at the event.
 - Pam Walton for all donations to the Highlands Holiday Market
 - Starbucks (Elkhorn Location) for donating 75 servings of coffee and all the fixing
 - Family Community Church for donating, cooking, and serving all the food for Breakfast with Santa.
 - Rockin' Around North Highlands
 - Grocery Outlet North Highlands for donating 1,200 candy canes
 - Pam Walton for a gift donation and 500 bags of chocolate
 - Raising Canes for donating 1,000 free kid meal vouchers
 - Our event partners CHP, Sheriffs Activity League, Sunshine Book Mobile, Sac Metro and Foothill-Highlands Rotary Club for being a part of this event.

CORRESPONDENCE:

None

REPORTS FROM STANDING COMMITTEES:

None

CONSENT CALENDAR

1/1/25

Motion by Board Member Williams, seconded by Board Member Harding to approve the minutes of the Regular Meeting of December 12, 2024, but to pull item B Payments of the bills from the consent calendar for board question and comments.

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

- B. Approval of payment of the bills for the General Fund and CFD for the month of December 2024 with questions and comments from Board of Directors.

1/2/25

Motion by Board Member Williams, seconded by Board Member Reynolds to approve the Payments of the bills for the General Fund and CFD for the month of December 2024.

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

UNFINISHED BUSINESS

None

NEW BUSINESS

- A. Appointment of Board Committee for 2025 Calendar Year
Chairperson McVay appointed Board Members to their new Committees and handed out suggestions/recommendations for upcoming committee meetings.

Budget, Finance & Audit: Chairperson Patrick Williams; Members Beau Reynolds
Facility Development: Chairperson Zachary Freels; Member Beau Reynolds
Personnel and Policy: Chairperson Crystal Harding; Member Zachary Freels
Programs, Fees, and Charges: Chairperson Crystal Harding; Member Pat Williams

Board member Reynolds asked for clarification on how the standing committees were formed this year. He specifically addressed how, generally, Board members were assigned to one chairperson position and one Member position. Chairperson McVay asked if he would like to discuss his question after the meeting, which Member Reynolds declined. Chairperson McVay shared that with his time constraints and busy schedule she opted to assign him to two committees as the member, which would allow the Chair to assign a substitute if Mr. Reynolds was not available.

- B. Rosenberg's Rules of Order
Chairperson McVay stated that she asked this to be put on the agenda to whether to stay with Roberts Rules of Oder or change to Rosenberg Rules of Oder.

1/3/25

Motion by Board Member Williams, seconded by Board Member Freels that the Board of Directors adopt Rosenberg's Rules of order.

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

C. Resolution #642 Mid-Year Budget Contingency Transfer

Chairperson McVay had some concerns regarding building services but that was it.

Board Member Harding asked about a new maintenance person.

1/4/25

Motion by Board Member Harding, seconded by Board Member Freels that the Board of Directors approve Resolution #642 transfer of \$48,000 from the Contingency Fund to cover the cost of additional service, supplies, and equipment describe in the staff report.

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

D. Proposed District Policy and Procedures Manual Revision of Policy #2020.7

Employee Blood Borne Pathogen Control, #2170.4 Employee Obligations, #2310.5 Seniority, #3050.10 Scholarship Program, #3050.9 Contingency Fund Reserves, and #4040 Responsibilities of the Board revisions

Chairperson McVay stated this is an on-going quest to get our policy manual up to date and current and make revision as we change with the times.

Policy #2020.7 – Scott stated what we are proposing is to adding additional wording that all employees will be required to complete the following:

- CPR/First Aid certification
- All job descriptions will include the responsibility to render first aid
- All employees are subject to Policy 2070.7, including blood borne pathogen training and are eligible for the Hepatitis B vaccination and related protocols
- Be required to complete the Mandate Reporter certification

1/5/25

Motion by Board Member Williams seconded by Board Member Freels that the Board of Directors approve revisions to Policy #2020.7 Employee Blood Borne Pathogen Control.

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

Policy #2170.4 Employee Obligations – Scott stated what we are proposing adding a 4.4 to the policy offering a work from home option for employees based on current circumstances and with the proper authorization from their direct supervisor and the District Administrator.

Chairperson McVay stated that her only question was on 4.3 transferring to temporarily to a different position.

Administrator Graham stated that it is very dated.

Chairperson McVay stated she is tempted to scratch it and asked if there is any discussion or census from the Board Members. There was a lengthy discussion.

1/6/25

Motion by Board Member Freels seconded by Board Member Harding that the Board of Directors approve the proposed wording in adding 4.4 to Policy #2170.4 Employee Obligations and to refer 4.3 to Personnel and Policy committee for reviewing the verbiage.

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

Policy #2310.5 Seniority – Scott proposed revision is to remove #5 from the policy, CETA Program is no longer available.

1/7/25

Motion by Board Member Freels seconded by Board Member Williams that the Board of Directors approve removing #5 from Policy #2310.5 Seniority.

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

Policy #3050.10 Scholarship Program – Scott proposed revision is item #2 as per his report.

1/8/25

Motion by Board Member Williams seconded by Board Member Harding that the Board of Directors approve proposed revision to item 2 for Policy #3050.10 Scholarship Program Funding.

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

Policy #3050.9 – Contingency Fund Reserves – Scott stated that he would like to take this back Budget, Finance and Audit standing committee to review the temporary changes that was revised in 2020 and recommend permanent language that addresses this policy.

1/9/25

Motion by Board Member Freels seconded by Board Member Harding that the Board of Directors approve tabling Policy #3050.9 for February board meeting.

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

Policy #4040.1 – Responsibilities of the Board – Scott stated that he proposed additional wording by adding #9.

Chairperson stated that she would also like to see us to entertain or discuss verbiage regarding compliance, with training certification and filings. She states that she fine with proposed additional wording but would like Personnel and Policy standing committee to possibly look at additional to that the board’s responsibility in as far compliance, paperwork, certification and even entertain some guideline regarding attendance.

1/10/25

Motion by Board Member Harding seconded by Board Member Freels that the Board of Directors table Policy #4040 to take it to Personnel and Policy and to bring it back to the Board.

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

E. Creative Connections Art Academy Crab Feed Fundraising Event Request
Comments and questions from the Board regarding the Fundraising Event.

1/11/25

Motion by Board Member Harding seconded by Board Member Williams that the Board of Directors approve Creative Connections Art Academy Crab Feed Fundraising Event Rental Request for Kay F. Dahill Community Center.

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

CHAIRPERSON’S REPORT:

Chairperson McVay wanted to thank her fellow members for making her chair and looking forward to working with all of you. Happy New Year to everyone.

COMMENTS FROM BOARD MEMBERS:

Board Member Freels stated he was selected as an alternate for CARPD legislated committee. He stated he is not a voting member. Member Freels gave a brief overview of CARPD in general and the Legislative Committee in detail and shared that he will be reporting back to the full Board after every CARPD Legislative Committee meeting. Chairperson McVay urged him to make it part of his Board member comments after each CARPD meeting.

Board Member Harding wanted to remind the Board that there is a board training on January 29th, Board Member orientation.

Board Member Harding wanted to share that the North Highlands District will be turning 70 in March.

Board Member Harding wanted to stated that Joanna Kids “R” It is turning 40 in November.

ADJOURNMENT

Chairperson Harding adjourned the regular board meeting at 8:35 pm.

DATE, TIME, AND PLACE OF MEETING

The next regular meeting of the Board of Directors will be on February 13, 2025, at 6:30 p.m. in the North Highlands Recreation Center, 6040-Watt Avenue, North Highlands, CA.

Signature

Signature

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT FEBRUARY 2025
(Bills paid in January 2025)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
	<u>BENEFITS</u>			
1210	Retirement	Voya	Feb-25	\$ 5,485.04
1230	Insurance	California Choice	Feb-25	\$ 13,210.33
1230	" " "	CoPower	Feb-25	\$ 1,111.50
1240	Workers' Comp	CAPRI	4th Qtr	\$ -
	Total			19,806.87

SERVICES & SUPPLIES

2029	Bus./Conf Exp			
2039	Empl Trans	Jew, Kelly	December 2024 Mileage	\$ 33.17
2039	" " "	Kersevan, Chirs	December 2024 Mileage	\$ 22.04
2039	" " "	Mayberry, Sarah	December 2024 Mileage	\$ 28.07
2039	" " "	Murray, Rachel	December 2024 Mileage	\$ -
2039	" " "	Thayer, Kayla	December 2024 Mileage	\$ 41.81
2039	" " "	Young, Megan	December 2024 Mileage	\$ 48.98
2061	Membership	CPRS	Scott's Membership	\$ 150.00
2076	Office Sup	Caltronics	copiers	\$ 119.76
2076	" " "	Walkers	supplies	\$ 229.67
2076	" " "	Walkers	supplies	\$ 224.48
2076	" " "	Walkers	supplies	\$ 14.60
2076	" " "	USBank	Amazon (supplies0	\$ 150.61
2081	Postage	RDP	Postcard mailing	\$ 1,607.99
2081	" " "	USBank	USPostal (Postage)	\$ 5.58
2085	Printing	ABC Printing	Kevin Kelly's business cards	\$ 134.68
2085	" " "	USBank	AllSafeEngravers (name plates)	\$ 53.88
2085	" " "	ABC Printing	Letter Head	\$ 188.56
2112	Bldg Maint. Supplies	USBank	DKHardware(supplies)	\$ 68.91
2112	" " "	Home Depot	supplies	\$ 228.44
2131	Elec Sys Svc	Betzler	6040 Watt	\$ 348.00
2191	Electric	SMUD	3548415 3244 Freedom Park	
2191	" " "	SMUD	7000000346 District	\$ 2,936.81
2191	" " "	SMUD	2919472 Rec/Dudley BLDG 1472	\$ 74.15
2191	" " "	SMUD	2733018 Aztec	\$ 1,378.41
2192	Nat'l Gas	PG&E	8802679102-5 3829 Stephen Drive	
2192	" " "	PG&E	2198624112-9 7916 Aztec BLDG 518	\$ 818.01
2192	" " "	PG&E	0593497194-5 7916 Aztec BLDG 5360	\$ 0.56
2192	" " "	PG&E	0593497194-5 7916 Aztec BLDG 5360	\$ 9.44
2192	" " "	PG&E	8802679102-5 3829 Stephen Drive	
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	\$ 550.44
2193	" " "	Public Works	November 2024	\$ 771.25
2195	Sewage	Sac Utilities	2802 Perrin	\$ 222.99
2195	" " "	Sac Utilities	3843 Bainbridge	
2195	" " "	Sac Utilities	3911 Blackfield Dr.	\$ 126.70
2195	Sewage	Sac Utilities	3929 Karl Dr.	\$ 126.70
2195	" " "	Sac Utilities	6040 Watt	
2195	" " "	Sac Utilities	3721 Navaho Dr.	

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT FEBRUARY 2025
(Bills paid in January 2025)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>		<u>AMOUNT</u>
2197	Tele & Teleg	Comcast	Service - Shop	\$	102.88
2197	" " "	Comcast	Service - District	\$	579.63
2197	" " "	USBank	T-Mobile (Rec Cell Phone)	\$	131.57
2197	" " "	Telepacific	Service	\$	993.26
			Memorial, Larchmont, Brock #1, Brock #2, Navaho Bldg 518, Navaho bldg 539, Navaho/chip, Karl Dr., Strizek, Karl&Rosario,Planehaven,Wings Way, 6040		
2198	Water	Sac Suburban	Watt, Freedom	\$	4,449.65
2198	" " "	CA/American	Chardonnay	\$	322.31
2198	" " "	CA/American	Sierra	\$	443.09
2205	Auto Maint. Serv	NH Tire Pros	Loose Tire	\$	221.37
2205	" " "	USBank	Walmart(supplies)	\$	22.63
2205	" " "	Smog N Tag	2006 Ford Ranger Smog Test	\$	59.75
2205	" " "	Smog N Tag	2017 Ford F150	\$	59.75
2205	" " "	Smog N Tag	2010 Ford F150	\$	59.75
2211	Const. Equip. Mtnc Svc	CH Mowers	Service and Supplies	\$	889.28
2211	" " "	CH Mowers	Service and Supplies	\$	646.03
2211	" " "	CH Mowers	Service and Supplies	\$	157.36
2211	" " "	O'Reilly	Service and Supplies	\$	127.67
2236	Fuels and Lubes	Center Joint Unified	Gas Purchased	\$	507.40
2261	Office Equip Maint.	NCS Computers	On-Site Services	\$	200.00
2261	" " "	NCS Computers	Jan 2025 Monthly Service charge	\$	248.00
2261	" " "	USBank	DollarTree, Walmart (Supplies)	\$	24.25
2275	Rents & Leases	Alhambra	October water	\$	39.97
2275	" " "	Alhambra	November water	\$	52.96
2275	" " "	Alhambra	December Water	\$	62.96
2275	" " "	Alhambra	January Water	\$	10.00
2275	" " "	Cintas	Services	\$	112.01
2275	" " "	DLL Financial	copier	\$	205.99
2275	" " "	Sac Valley Alarm	6040 Watt Quarterly	\$	294.36
2275	" " "	CIT - Avaya	phones	\$	418.26
2275	" " "	Cintas	Services	\$	112.01
2275	" " "	USBank	RentalGuys(generator)	\$	99.75
2275	" " "	Sentry Alarm	7916 Monitoring	\$	726.00
2275	" " "	Sentry Alarm	6040 Monitoring	\$	636.00
2275	" " "	Cintas	Services	\$	112.01
2275	" " "	Sac Valley Alarm	7916 Aztec	\$	338.50
2281	Shop Equip Serv.	CH Mowers	Service	\$	96.10
2314	Clothing	USBank	Walmart(supplies)	\$	4.05
2314	" " "	American Logowear	PW Bball	\$	162.70
2322	Custodial Sup	A1 Janitorial	Janitorial Supplies	\$	271.60
2322	" " "	A1 Janitorial	Janitorial Supplies	\$	247.79
2322	" " "	A1 Janitorial	Janitorial Supplies	\$	115.00
2322	" " "	A1 Janitorial	Janitorial Supplies	\$	160.55
			BearWest, Amazon, Smart&Final, Walmart, I acobell, Costco, EzCater, Foodmaxx, Nothing Bundt, (Staff lunch, DragonsDen, Harvestime, Breakfast/Santa, Teen/YouthCooking, RockinAround, Supplies, RANH)		
2332	Food	USBank	Teen/YouthCooking, RockinAround, Supplies, RANH)	\$	1,411.19
2531	Legal	BKS Law Firm	December 2024	\$	2,906.52

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT FEBRUARY 2025
(Bills paid in January 2025)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
2591	Other Prof Serv.	Knight Watch	January 1-15	\$ 2,700.00
2591	" " "	Trinity Heating & Cooling	Services	\$ 630.00
2591	" " "	Vortex	Services KayF.Dahill CC doors Adobe, GoldenHills, Procure, Microsoft, WhenI	\$ 744.00
2591	" " "	USBank	Work, Streamline, VistaPrint (Programs, Pest Control, DragonsDen, Scheduler, Website,	\$ 937.57
2591	" " "	Cintas	Services Meta, FirePixie, SacJumps, CJUSD, (Holiday Extrav., DragonsDen)	\$ 202.84
2851	Recreation Service	USBank		\$ 886.31
2851	" " "	FORD, STACIE	DEC 2024 DANCE INSTRUCTOR	\$ 698.00
2851	" " "	HOLIDAYGOO	Spring Extravaganza Amazon, Walmart, Target, USPostal (Supplies, Harvestime, DragonsDen, SrMovies, Breakfast/ RockinAround, Postage, RANHN)	\$ 746.17
2852	Recreation Sup	USBank	(Bank Fees/Bank Analysis Fees \$150.63/Active Fee \$438.87)	\$ 1,316.87
2898	Other Oper Exp	NHRPD - BANK FEES		\$ 589.50
2898	" " "	USBank	SacCounty (parking)	\$ 3.50
5500000	Other Expense	USBank	Target (RockinAround)	\$ 556.95
5500000	" " "	Home Depot	Paint the Parks	\$ 31.09
5500000	" " "	Home Depot	Paint the Parks	\$ 17.22
TOTAL				\$ 39,616.62

FIXED ASSETS

4201	Building Improvement			\$ -
4202	Structures			
4303	Equipment	CH Mowers	Lawn Mower	\$ 3,526.60
TOTAL				\$ 3,526.60

Total District Salaries	(JANUARY 2 PAY DAY)	\$ 98,042.80
Total District EDD	(JANUARY 2 PAY DAY)	\$ 1,453.28
Total District OASDI	(JANUARY 2 PAY DAY)	\$ 7,415.55
		\$ 106,911.63

DISTRICT TOTALS

\$169,861.72

9429	Building Rentals			
9646	Rec Fees & Charges	Peacock, Andrea	Part. Refund Vball Skills & Teen Dodgeball	\$ 45.00
9646	" " "	Mapp, Necca	Refund Bball - no longer interested in prog.	\$ 74.00

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

	A	B	C	D	E	F	G	H	
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT							
2		REVENUE REPORT - JANUARY 2025							
3									
4	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT	
5	FACILITY RENTALS								
6	9429	Community Center	\$35,000.00	2,993.00	0.00	15,158.00	19,842.00		
7	9429	Recreation Center	\$5,000.00	0.00	0.00	1,026.00	3,974.00		
8	9429	TOTAL	\$40,000.00	2,993.00	0.00	16,184.00	23,816.00	40%	
9									
10	LEASED PROPERTY								
11	9690	Strizek Lease	\$0.00	2,332.13	0.00	18,533.37	-18,533.37		
12	9690	Capehart Lease - Day Care	\$0.00	3,305.00	0.00	22,799.00	-22,799.00		
13	9690	Freedom Park Lease - Softball	\$0.00	1,125.00	0.00	21,000.00	-21,000.00		
14	9690	Sierra Creek	\$0.00	0.00	0.00	5,500.00	-5,500.00		
15	9690	TOTAL	\$120,000.00	6,762.13	0.00	67,832.37	52,167.63	57%	
16									
17	REVENUE, OTHER								
18	9790	Antelope Little League	\$0.00	0.00	0.00	0.00	0.00		
19	9790	Bounce Check	\$0.00	0.00	0.00	40.00	-40.00		
20	9790	C.U.S.D. Reim Booster Conf.	\$0.00	0.00	0.00	0.00	0.00		
21	9790	Fulton El Camino Reim	\$0.00	0.00	0.00	778.23	778.23		
22	9790	NH Yth Soccer Club Team Fees	\$0.00	0.00	0.00	1,265.00	1,265.00		
23	9790	Per Capita Reim	\$0.00	0.00	0.00	40,992.00	40,992.00		
24	9790	Prop 68 Reim	\$0.00	1,314.00	0.00	75,646.00	75,646.00		
25	9790	Reim - CITI Home Depot	\$0.00	0.00	0.00	776.10	776.10		
26	9790	Reim - DLL Overpayment	\$0.00	0.00	0.00	186.27	-186.27		
27	9790	Reim Graham	\$0.00	0.00	0.00	32.81	-32.81		
28	9790	Reim SDFL Conference	\$0.00	0.00	0.00	775.00	-775.00		
29	9790	Stale Dated Checks	\$0.00	0.00	0.00	379.04	-379.04		
30	9790	USBank Incentive	\$0.00	0.00	0.00	614.92	-614.92		
31			\$587,187.00	1,314.00	0.00	121,485.37	465,701.63	21%	
32									
33	AQUATICS								
34	9646	Swim Lesson	\$8,640.00	0.00	0.00	0.00	8,640.00		
35	9646	Swim Team	\$0.00	0.00	0.00	0.00	0.00		
36		TOTAL	\$8,640.00	0.00	0.00	0.00	0.00	0%	
37									
38	DAY CARE PROGRAM								
39	9646	Dragon's Den	\$285,120.00	112,900.84	0.00	277,401.85	7,718.15		
40	9646	Dragon's Den OCTOBER Camp	\$5,400.00	5,400.00	0.00	14,184.00	-8,784.00		
41	9646	Dragon's Den Intersession Camp	\$8,784.00	0.00	0.00	0.00	8,784.00		
42	9646	Dragon's Den Spring Camp	\$8,784.00	0.00	0.00	0.00	8,784.00		
43	9646	Dragon's Den Summer Camp	\$26,352.00	0.00	0.00	13,965.00	12,387.00		
44	9646	Fall Break Camp	\$4,500.00	1,500.00	0.00	2,250.00	2,250.00		
45	9646	TRUSD Midweek Mindbuilders	\$0.00	0.00	0.00	4,856.66	-4,856.66		
46	9646	Spring Break Camp	\$7,320.00	0.00	0.00	0.00	7,320.00		
47	9646	Summer Kids Camp	\$47,520.00	0.00	12.00	32,774.00	14,746.00		
48	9646	Winter Camp	\$0.00	0.00	0.00	0.00	0.00		
49		TOTAL	\$393,780.00	119,800.84	12.00	\$345,431.51	48,348.49	88%	
50									
51	TODDLER PROGRAMS								
52	9646	Princess & Pastries	\$0.00	0.00	0.00	190.00	-190.00		
53	9646	Tot Spot 2 day session	\$160.00	160.00	320.00	480.00	-320.00		
54	9646	Tot Spot 3 Day session	\$720.00	0.00	480.00	480.00	240.00		
55	9646	Tots Music in the Park	\$0.00	0.00	240.00	288.00	-288.00		
56		TOTAL	\$880.00	\$160.00	\$1,040.00	\$1,438.00	-558.00	163%	
57									
58	SPECIAL EVENTS								
59	9646	Art in The Park Vendors	\$301.00	0.00	0.00	150.00	151.00		
60	9646	Breakfast with Santa	\$640.00	0.00	448.00	488.00	152.00		
61	9646	Craft Fair - Spring	\$1,500.00	0.00	0.00	0.00	1,500.00		
62	9646	Cupid Crew Dance	\$440.00	352.00	0.00	368.00	72.00		
63	9646	Fall Workshop	\$0.00	0.00	0.00	300.00	-300.00		
64	9646	Fathers Day Nerf War Meal	\$100.00	0.00	0.00	0.00	100.00		
65	9646	Fathers Day Nerf War	\$320.00	0.00	0.00	0.00	320.00		
66	9646	Holiday Extrav. Ice Skating	\$80.00	0.00	0.00	0.00	80.00		
67	9646	Forrest of Lights	\$250.00	0.00	0.00	450.00	-200.00		
68	9646	Gingerbread House	\$80.00	0.00	0.00	40.00	40.00		
69	9646	Halloween Extrav. Vendors	\$180.00	0.00	(240.00)	150.00	30.00		
70	9646	Holiday Party Vendor	\$180.00	0.00	240.00	240.00	-60.00		
71	9646	Mothers Day KickBall	\$160.00	0.00	0.00	0.00	160.00		
72	9646	Spring Extra. Vendors	\$180.00	0.00	0.00	0.00	180.00		
73	9646	Summer Extrav. Vendors	\$180.00	0.00	0.00	40.00	140.00		
74	9646	Trivia Night - Fall	\$144.00	0.00	0.00	0.00	144.00		
75		TOTAL	\$4,735.00	352.00	448.00	2,226.00	2,509.00	47%	
76									
77									
78									

	A	B	C	D	E	F	G	H
79	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
80	CONTRACT CLASSES							
81	9646	Counseling Services	\$640.00	0.00	0.00	0.00	640.00	
82	9646	Play Well TEK LEGO	\$700.00	0.00	0.00	0.00	700.00	
83	9646	Teen Dance	\$5,760.00	960.00	0.00	4,090.00	1,670.00	
84	9646	Teen Self-Esteem	\$0.00	0.00	0.00	440.00	-440.00	
85	9646	Youth Art Classes	\$480.00	0.00	48.00	288.00	192.00	
86	9646	Youth Dance	\$7,680.00	1,000.00	0.00	4,520.00	3,160.00	
87		TOTAL	\$15,260.00	1,960.00	48.00	9,338.00	5,922.00	61%
88								
89	TEENS							
90	9646	3x3BBall	\$1,480.00	0.00	0.00	1,480.00	0.00	
91	9646	Basketball Camp - Summer	\$1,875.00	0.00	0.00	0.00	1,875.00	
92	9646	Teen Camp	\$5,280.00	0.00	0.00	7,200.00	-1,920.00	
93	9646	Teen Cooking	\$3,456.00	480.00	0.00	2,040.00	1,416.00	
94	9646	Teen Nights	\$1,216.00	190.00	(19.00)	456.00	760.00	
95	9646	Teen Volleyball Skills & Drills	\$832.00	520.00	(26.00)	1,014.00	-182.00	
96		TOTAL	\$14,139.00	1,190.00	(45.00)	12,190.00	1,949.00	86%
97								
98	GYM/PARK RENTALS							
99	9646	Birthday Parties	\$1,500.00	0.00	0.00	0.00	1,500.00	
100	9646	Gym Rental-Capehart/R.P.	\$20,625.00	6,821.25	0.00	22,413.75	-1,788.75	
101	9646	Park Rentals	\$10,000.00	0.00	0.00	4,235.00	5,765.00	
102		TOTAL	\$32,125.00	6,821.25	0.00	26,648.75	5,476.25	83%
103								
104	YOUTH SPORTS							
105	9646	2nd-3rd Bball -Winter	\$3,330.00	2,035.00	222.00	2,553.00	777.00	
106	9646	4th-5th Bball -Winter	\$3,330.00	1,443.00	74.00	2,035.00	1,295.00	
107	9646	6th-7th Bball -Winter	\$3,330.00	1,406.00	37.00	1,665.00	1,665.00	
108	9646	Cheer	\$520.00	546.00	26.00	572.00	-52.00	
109	9646	DodgeBall	\$825.00	0.00	550.00	550.00	275.00	
110	9646	Gotbuckets you Bball Camp	\$0.00	500.00	0.00	3,350.00	-3,350.00	
111	9646	Kickball	\$825.00	0.00	0.00	220.00	605.00	
112	9646	Princess & Pastries	\$285.00	0.00	0.00	0.00	285.00	
113	9646	PW Basketball	\$780.00	364.00	0.00	650.00	130.00	
114	9646	PW Sports	\$1,620.00	360.00	54.00	1,607.00	13.00	
115	9646	Skills & Drills	\$0.00	0.00	0.00	144.00	-144.00	
116	9646	Superheros & Snacks	\$285.00	190.00	0.00	266.00	19.00	
117	9646	Workshop (Cooking, Misc.)	\$2,880.00	0.00	0.00	0.00	2,880.00	
118	9646	Youth Cooking	\$3,456.00	552.00	0.00	3,104.00	352.00	
119		TOTAL	\$21,466.00	7,396.00	963.00	16,716.00	4,750.00	78%
120								
121	ADULT SPORTS							
122	9646	Art Class	\$0.00	0.00	0.00	0.00	0.00	
123	9646	Basketball Leagues	\$1,320.00	0.00	0.00	0.00	1,320.00	
124	9646	Cornhole	\$100.00	0.00	0.00	0.00	100.00	
125	9646	Per Player Sports League	\$520.00	0.00	0.00	0.00	520.00	
126	9646	Pickle Ball	\$1,200.00	0.00	0.00	220.00	980.00	
127	9646	Volleyball	\$3,040.00	0.00	0.00	1,520.00	1,520.00	
128		TOTAL	\$6,180.00	0.00	0.00	1,740.00	4,440.00	28%
129								
130	SENIORS							
131	9646	Field Trips	\$420.00	0.00	17.50	175.00	245.00	
132	9646	Paint Class	\$0.00	0.00	0.00	0.00	0.00	
133		TOTAL	\$420.00	\$0.00	\$17.50	\$175.00	245.00	42%
134								
135	TAXES							
136	9101	Prop Tax - Secured	\$1,750,000.00	1,025,308.07	(6260.38)	1,019,047.69	730,952.31	
137	9102	Prop Tax - Unsec	\$62,000.00	68,768.98	0.00	68,768.98	-6,768.98	
138	9103	Supp Prop Tax	\$55,000.00	13,329.87	(958.80)	12,371.07	42,628.93	
139	9104	Prop Tax Sec Delinquent	\$14,000.00	0.00	0.00	16,503.99	-2,503.99	
140	9105	Prop Tax Supp Delinquent	\$4,000.00	0.00	0.00	3,563.88	436.12	
141	9106	Prop tax Unitary	\$12,000.00	8,018.15	0.00	8,018.15	3,981.85	
142	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	0.00	0.00	
143	9130	Prop Tax - Prior Unsec	\$500.00	710.56	0.00	710.56	-210.56	
144	9140	Prop Tax - Pently	\$250.00	122.43	0.00	122.43	127.57	
145	9196	RDA Residual	\$9,000.00	12,542.52	0.00	13,110.21	-4,110.21	
146	9199	Taxes Other	\$0.00	0.00	0.00	0.00	0.00	
147		TOTAL	\$1,906,750.00	1,128,800.58	(7219.18)	1,142,216.96	764,533.04	60%
148								
149	INTEREST INCOME							
150	9410	Interest Income	\$35,000.00	15,976.00	0.00	17,093.00	17,907.00	
151		TOTAL	\$35,000.00	15,976.00	0.00	17,093.00	17,907.00	49%
152								
153	9522	Homeowner Prop Tax	\$13,000.00	6,310.27	0.00	6,310.27	6,689.73	
154		TOTAL	\$13,000.00	6,310.27	0.00	6,310.27	6,689.73	49%
155								
156								

	A	B	C	D	E	F	G	H
157	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
158		USE OF MONEY/PROPERTY						
159								
160		IN LIEU TAX						
161	9529	In Lieu Tax	\$2,000,000.00	9,557.98	0.00	26,777.50	1,973,222.50	
162		TOTAL	\$2,000,000.00	9,557.98	0.00	26,777.50	1,973,222.50	0%
163								
164		MISC. Revenue						
165	9530	Misc. Revenue	\$0.00	0.00	0.00	0.00	0.00	
166		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
167								
168		AID TO LOCAL GOVERNMENT						
169	9531	Aid to Local Government	\$0.00	0.00	0.00	0.00	0.00	
170		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
171								
172		REDEVELOPMENT FUNDS						
173	9533	Redevelopment Passthru	\$11,500.00	10,455.45	0.00	10,765.16	734.84	
174		TOTAL	\$11,500.00	10,455.45	0.00	10,765.16	734.84	94%
175								
176	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
177	9429	Building Rental	\$40,000	2,993.00	0.00	16,184.00	23,816.00	40%
178	9646	Rec Fees & Charges	\$497,625	137,680.09	2,483.50	415,903.26	81,721.74	84%
179	9100	Taxes	\$1,906,750	1,128,800.58	(7219.18)	1,142,216.96	764,533.04	60%
180	9410	Interest Income	\$35,000	15,976.00	0.00	17,093.00	17,907.00	49%
181	9522	Homeowner Prop Tax	\$13,000	6,310.27	0.00	6,310.27	6,689.73	49%
182	9529	In Lieu Tax	\$2,000,000	9,557.98	0.00	26,777.50	1,973,222.50	0%
183	9530	Misc. Revenue	\$0	0.00	0.00	0.00	0.00	0%
184	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
185	9533	Redevelopmnet Funds	\$11,500	10,455.45	0.00	10,765.16	734.84	0%
186	9690	Lease Property	\$120,000	6,762.13	0.00	67,832.37	52,167.63	57%
187	9790	Revenue Other	\$587,187	1,314.00	0.00	121,445.37	465,741.63	21%
188		TOTAL	\$5,211,062	1,319,849.50	-4,735.68	1,824,527.89	3,386,534.11	35%
189								
190		GENERAL RESERVED FUND	\$0					
191		CARRY OVER	\$572,859	0.00	0.00	0.00	0.00	0%
192								
193		TOTAL BUDGET	\$5,783,921	1,319,849.50	-4,735.68	\$1,824,528	3,959,393.11	32%
194								
195		Scholarship		0.00				
196		Donations/Sponsorship		500.00				
197		Field Deposit		0.00				
198		Bldg Deposit		2000.00				
199		Bldg Guards		1443.75				
200				3943.75				
201								
202	2191	SMUD Reim - Something Extra		390.00				
203	2192	PG&E Reim - Something Extra		20.00				
204	2193	Republic Serv. Reim - Something		100.00				
205	2195	Sewage Reim - Something Extra		240.00				
206	2198	Water Reim - Something Extra		110.00				
207				860.00				
208								
209		Total Revenue		1,324,653.25				
210								
211		Scholarship	\$0.00	0.00	(939.00)	11,842.41	-11,842.41	
212		Donations/Sponsorship	\$0.00	500.00	(8541.01)	30,995.98	-30,995.98	
213		055000000	\$0.00	3,443.75	(950.19)	21,826.53	-21,826.53	
214		Contingency	\$200,000.00	48,000.00	0.00	48,000.00	152,000.00	
215		Park Dedication Acct 088L	\$0.00	7,487.00	0.00	857,194.44	-857,194.44	
216		Park Fees 346l	\$0.00	212,418.99	(10606.78)	2,656,241.12	-2,656,241.12	
217		District Reserve Acct	\$0.00	0.00	0.00	2,160,216.00	-2,160,216.00	

	A	B	C	D	E	F	G
1	NORTH HIGHLANDS RECREATION & PARK DISTRICT						
2	EXPENDITURE REPORT - JANUARY 2025						
3							
4	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
5	ADMINISTRATION						
6	SALARIES & BENEFITS						
7	1110	Administrator-Scott	156,182	12,047.84	90,338.80	65,843.20	58%
8	1110	Administrative Srv. Mngr.	91,416	7,035.08	52,743.10	38,672.90	58%
9	1110	Administrator - Larry	547	0.00	547.28	-0.28	100%
10	1122	Board of Directors	9,373	551.25	3,207.75	6,165.25	34%
11		Sub-Total	257,518	19,634.17	146,836.93	110,681.07	57%
12	1210	Retirement	19,808	1,526.64	4,579.92	15,228.08	23%
13	1220	OASDI	19,700	1,458.40	2,908.33	16,791.67	15%
14	1230	Insurance	39,460	3,189.68	6,379.36	33,080.64	16%
15	1240	Worker's Comp.	2,051	0.00	483.20	1,567.80	24%
16	1250	Unemployment	509	224.00	224.00	285.00	44%
17		Sub-Total	81,526	6,398.72	14,574.81	66,953.19	18%
18		TOTAL	339,043	26,032.89	161,411.74	177,635.26	48%
19							
20	SERVICES & SUPPLIES						
21	2005	Ad/Leg	1,000	0.00	405.00	595.00	41%
22	2022	Bks/Subs	151	0.00	150.74	0.26	100%
23	2029	Bus Conf Exp	10,000	0.00	2,771.06	7,228.94	28%
24	2035	Educ/Trng	5,000	0.00	0.00	5,000.00	0%
25	2039	Empl Trans	2,000	0.00	0.00	2,000.00	0%
26	2051	Insurance	148,609	0.00	148,609.00	0.00	100%
27	2061	Memberships	13,000	150.00	12,899.00	101.00	99%
28	2076	Office Sups	12,000	620.21	6,646.51	5,353.49	55%
29	2081	Postage	2,000	5.58	5.58	1,994.42	0%
30	2085	Printing	700	377.12	553.97	146.03	79%
31	2197	Tele & Teleg	18,540	1,572.89	10,825.40	7,714.60	58%
32	2261	Office Equip Mtnc	9,500	448.00	7,310.67	2,189.33	77%
33	2275	Rents & Leases	9,777	624.25	6,857.56	2,919.44	70%
34	2332	Food Sups	2,500	563.79	1,469.45	1,030.55	59%
35	2444	Medical Supplies	500	0.00	135.87	364.13	27%
36	2505	Actg Svcs	36,400	0.00	11,600.00	24,800.00	32%
37	2531	Legal Svcs	30,000	2,906.52	17,761.89	12,238.11	59%
38	2591	Other Prof Svcs	16,700	462.79	10,884.84	5,815.16	65%
39	2813	Sales Tax Adjustment	0	0.00	0.00	0.00	0%
40	2819	Registration Service	51,309	0.00	2,061.00	49,248.00	0%
41	2880	PY Expenditure	0	0.00	0.00	0.00	0%
42	2898	Other Oper Exp	6,000	593.00	2,640.68	3,359.32	44%
43		TOTAL	375,686	8,324.15	243,588.22	132,097.78	65%
44							
45							
46	4202	Struct & Imp	2000000	0.00	98,163.02	1,901,836.98	5%
47	4303	Office Equipment	0	0.00	0.00	0	0%
48		TOTAL	2,000,000	0.00	98,163.02	1,901,836.98	5%
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	A	B	C	D	E	F	G
58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	RECREATION						
60	SALARIES & BENEFITS						
61	1110	Superintendent- Rachel	97,884	7,907.38	57,224.17	40,659.83	58%
62	1110	Supervisor-Kayla	80,583	6,258.76	46,179.95	34,403.05	57%
63	1110	Rec. Coordinator - Chris	60,834	4,725.54	34,863.10	25,970.90	57%
64	1110	Rec Coordinator - Kelly	61,392	4,288.92	26,635.72	34,756.28	43%
65	1110	Rec Site Specialist-Sarah	48,864	3,761.84	28,193.80	20,670.20	58%
66	1122	Part Time	364,459	16,213.65	152,027.33	212,431.67	42%
67	1122	Part Time Ases	0	0.00	0.00	0.00	0%
68		Sub-Total	714,016	43,156.09	345,124.07	368,891.93	48%
69	1210	Retirement	27,965	2,083.25	14,248.75	13,716.25	51%
70	1220	OASDI	54,622	3,271.07	26,309.15	28,312.85	48%
71	1230	Insurance	38,414	3,672.91	19,793.03	18,620.97	52%
72	1240	Worker's Comp	8,228	0.00	6,935.37	1,292.63	84%
73	1250	Unemployment	13,981	675.99	1,912.09	12,068.91	14%
74		Sub-Total	143,210	9,703.22	69,198.39	74,011.61	48%
75		TOTAL	857,226	52,859.31	414,322.46	442,903.54	48%
76							
77	SERVICES & SUPPLIES						
78	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
79	2022	Books/Subs	0	0.00	0.00	0.00	0%
80	2029	Business/Conf Exp	8,000	0.00	241.94	7,758.06	3%
81	2035	Educ/Trng	2,500	0.00	385.00	2,115.00	15%
82	2039	Empl Trans	2,000	174.07	1,366.28	633.72	68%
83	2061	Memberships	700	0.00	435.00	265.00	62%
84	2065	Film Svcs	0	0.00	0.00	0.00	0%
85	2076	Office Sups	2,500	84.35	1,748.51	751.49	70%
86	2081	Postage	25,000	1,607.99	13,858.61	11,141.39	55%
87	2085	Printing	4,000	0.00	1,494.07	2,505.93	37%
88	2197	Tele & Teleg	1,680	131.57	789.42	890.58	47%
89	2261	Office Equip Mtnc	2,500	24.25	2,333.28	166.72	93%
90	2314	Clothing	6,000	162.70	2,034.88	3,965.12	34%
91	2332	Food	12,500	847.40	5,756.46	6,743.54	46%
92	2444	Med Sups	1,000	0.00	404.34	595.66	40%
93	2591	Other Prof Svcs	6,000	205.78	3,667.38	2,332.62	61%
94	2851	Rec Svcs	50,000	2,330.48	31,979.56	18,020.44	64%
95	2852	Rec Sups	22,000	1,316.87	14,860.08	7,139.92	68%
96	2871	Transportation	3,300	0.00	3,402.00	-102.00	103%
97	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
98			149,680	6,885.46	84,756.81	64,923.19	57%
99							
100	4202	Struct & Imp	0	0.00	0.00	0.00	0%
101			0	0.00	0.00	0.00	0%
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	A	B	C	D	E	F	G
115	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
116	MAINTENANCE						
117	SALARIES & BENEFITS						
118	1110	Superintendent-Kevin	86,401	7,532.62	38,637.99	47,763.01	45%
119	1110	Supervisor - Sergio	81,324	6,258.76	46,920.64	34,403.36	58%
120	1110	Mtnc Worker II - Steve	61,199	4,585.25	33,321.03	27,877.97	54%
121	1110	Mtnc Wkr-Rodney	14,374	0.00	0.00	14,374.00	0%
122	1110	Mtnc Wkr-Schleeter	53,424	4,087.17	29,440.90	23,983.10	55%
123	1110	Mtnc Wkr-Barry	53,424	4,112.62	30,824.65	22,599.35	58%
124	1110	Mtnc Wkr-Simmons	53,424	4,112.62	30,824.65	22,599.35	58%
125	1110	Mtnc Wkr-Lee	47,094	0.00	20,827.64	26,266.36	44%
126	1122	PT Maintenance Wkr	10,000	2,072.00	2,072.00	7,928.00	21%
127	1122	Lead Facilities Monitor/Custodian	39,312	1,060.50	10,879.14	28,432.86	28%
128	1122	Weekday & Weekend Bldg Monitor	28,080	1,431.00	13,132.50	14,947.50	47%
129		Sub-Total	528,055	\$ 35,252.54	256,881.14	271,173.86	49%
130	1210	Retirement	36,053	1,875.15	17,356.46	18,696.54	48%
131	1220	OASDI	40,396	2,686.08	19,456.54	20,939.46	48%
132	1230	Insurance	92,999	7,459.24	45,905.29	47,093.71	49%
133	1240	Worker's Comp.	56,313	0.00	39,339.63	16,973.37	70%
134	1250	Unemployment	2,695	553.29	779.77	1,915.23	29%
135		Sub-Total	228,457	12,573.76	122,837.69	105,619.31	54%
136		TOTAL	756,512	47,826.30	379,718.83	376,793.17	50%
137	SERVICES & SUPPLIES						
138	2029	Bus & Conf. Exp.	3,000	0.00	0.00	3,000.00	0%
139	2035	Educ/Trng	0	0.00	0.00	0.00	0%
140	2039	Empl Trans	500	0.00	0.00	500.00	0%
141	2061	Memberships	150	0.00	0.00	150.00	0%
142	2076	Office Sups	1,000	34.56	69.01	930.99	7%
143	2104	Agri/Hort	2,500	0.00	286.08	2,213.92	11%
144	2111	Bldg Mtnc Svc	4,000	0.00	2,094.23	1,905.77	52%
145	2112	Bldg Mtnc Sups	10,000	297.35	6,609.86	3,390.14	66%
146	2122	Chem Sups	2,500	0.00	204.00	2,296.00	8%
147	2131	Elec Sys SVC	5,000	348.00	2,505.00	2,495.00	50%
148	2132	Elec Sys Sup	1,000	0.00	357.70	642.30	36%
149	2142	Land Imp Sup	20,000	0.00	7,250.25	12,749.75	36%
150	2162	Paint Sups	1,200	0.00	636.79	563.21	53%
151	2168	Plumbing Sups	10,000	0.00	5,268.73	4,731.27	53%
152	2191	Electricity	47,000	3,999.37	34,340.26	12,659.74	73%
153	2192	Natural Gas	7,000	808.01	1,930.80	5,069.20	28%
154	2193	Refuse	10,000	1,221.69	5,968.83	4,031.17	60%
155	2195	Sewage	7,000	236.39	3,820.56	3,179.44	55%
156	2197	Tele/Teleg	2,000	102.88	682.96	1,317.04	34%
157	2198	Water	120,000	5,105.05	92,729.38	27,270.62	77%
158	2205	Auto Mtnc Svc	16,000	423.25	11,577.90	4,422.10	72%
159	2211	Constr Equip Svc	6,000	1,820.34	2,459.22	3,540.78	41%
160	2226	Expend Tools	4,500	0.00	2,941.69	1,558.31	65%
161	2236	Fuels & Lubes	12,000	507.40	2,116.70	9,883.30	18%
162	2275	Rents & Leases	15,000	2,596.53	6,377.11	8,622.89	43%
163	2281	Shop Equip Svc	1,500	96.10	832.50	667.50	56%
164	2292	Other Equip	10,000	0.00	3,792.65	6,207.35	38%
165	2314	Clothing	4,000	4.05	1,178.71	2,821.29	29%
166	2322	Cust Sup	21,000	0.00	11,260.52	9,739.48	54%
167	2444	Medical Sup	300	0.00	302.86	-2.86	101%
168	2591	Other Prof Svc	100,000	4,035.84	69,425.44	30,574.56	69%
169		TOTAL	444,150	21,636.81	277,019.74	167,130.26	62%
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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	FIXED ASSETS						
174	4201	Building Improvement	90,000	0.00	78,500.00	11,500.00	87%
175	4202	Structures & Imp	245,000	0.00	0.00	245,000.00	0%
176	4303	Other Equip	40,000	3,526.60	35,941.09	4,058.91	90%
177			375,000	3,526.60	114,441.09	260,559	31%
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229	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
230		DISTRICT TOTALS					
231		SALARIES & BENEFITS					
232	1110	FULL TIME SALARIES	1,048,365	72,952.56	567,523.42	480,841.58	54%
233	1122	PART TIME SALARIES	451,222	21,328.40	181,318.72	269,903.28	40%
234	1210	RETIREMENT	83,826	5,485.04	36,185.13	47,640.87	43%
235	1220	OASDI	114,718	7,415.55	48,674.02	66,043.98	42%
236	1230	INSURANCE	170,872	14,321.83	72,077.68	98,794.32	42%
237	1240	WORKER'S COMP	66,591	0.00	46,758.20	19,832.80	70%
238	1250	UNEMPLOYMENT	17,184	1,453.28	2,915.86	14,268.14	17%
239	1000	SALARIES/BENEFITS	1,952,781	126,718.50	955,453.03	997,327.97	49%
240							
241		SERVICES & SUPPLIES					
242	2005	AD/LEGAL NOTICE	1,000	0.00	405.00	595.00	41%
243	2022	BOOKS/SUBS	151	0.00	150.74	0.26	100%
244	2029	BUS/CONF EXP	21,000	0.00	3,013.00	17,987.00	0%
245	2035	EDUC/TRNG	7,500	0.00	385.00	7,115.00	5%
246	2039	EMPLOY TRANS	4,500	174.07	1,366.28	3,133.72	0%
247	2051	INSURANCE	148,609	0.00	148,609.00	0.00	100%
248	2061	MEMBERSHIPS	13,850	150.00	13,334.00	516.00	96%
249	2076	OFFICE SUPS	15,500	739.12	8,464.03	7,035.97	55%
250	2081	POSTAGE	27,000	1,613.57	13,864.19	13,135.81	51%
251	2085	PRINTING	4,700	377.12	2,048.04	2,651.96	44%
252	2104	AGRI/HORT	2,500	0.00	286.08	2,213.92	11%
253	2111	BLDG MTNC SVC	4,000	0.00	2,094.23	1,905.77	52%
254	2112	BLDG MTNC SUP	10,000	297.35	6,609.86	3,390.14	66%
255	2122	CHEM SUPS	2,500	0.00	204.00	2,296.00	8%
256	2131	ELEC MTNC SVC	5,000	348.00	2,505.00	2,495.00	50%
257	2132	ELEC MTNC SUP	1,000	0.00	357.70	642.30	36%
258	2142	LAND IMP SUP	20,000	0.00	7,250.25	12,749.75	36%
259	2162	PAINTING SUPS	1,200	0.00	636.79	563.21	53%
260	2168	PLUMBING SUPS	10,000	0.00	5,268.73	4,731.27	53%
261	2191	ELECTRICITY	47,000	3,999.37	34,340.26	12,659.74	73%
262	2192	NATURAL GAS	7,000	808.01	1,930.80	5,069.20	28%
263	2193	REFUSE	10,000	1,221.69	5,968.83	4,031.17	60%
264	2195	SEWAGE	7,000	236.39	3,820.56	3,179.44	55%
265	2197	TELE/TELEG	22,220	1,807.34	12,297.78	9,922.22	55%
266	2198	WATER	120,000	5,105.05	92,729.38	27,270.62	77%
267	2205	AUTO MTNC SVC	16,000	423.25	11,577.90	4,422.10	72%
268	2211	CONSTR EQUIP SVC	6,000	1,820.34	2,459.22	3,540.78	41%
269	2226	EXPEND TOOLS	4,500	0.00	2,941.69	1,558.31	65%
270	2236	FUELS / LUBES	12,000	507.40	2,116.70	9,883.30	18%
271	2261	OFF EQUIP MTNC	9,500	448.00	9,643.95	-143.95	102%
272	2275	RENTS/LEASES	27,277	3,245.03	13,234.67	14,042.33	49%
273	2281	SHOP EQUIP SVCS	1,500	96.10	832.50	667.50	56%
274	2292	OTHER EQUIP SUPS	10,000	0.00	3,792.65	6,207.35	38%
275	2314	CLOTHING	10,000	166.75	3,213.59	6,786.41	32%
276	2322	CUST SUP	21,000	794.94	11,260.52	9,739.48	54%
277	2332	FOOD SUPS	15,000	1,411.19	7,225.91	7,774.09	48%
278	2444	MED SUPS	1,800	0.00	843.07	956.93	47%
279	2505	ACCOUNT SVC	36,400	0.00	11,600.00	24,800.00	32%
280	2531	LEGAL SVC	30,000	448.00	17,761.89	12,238.11	59%
281	2591	OTHER PROF SVCS	122,700	851.92	83,977.66	38,722.34	68%
282	2813	SALES TAX ADJUST.	0	563.79	0.00	0.00	0%
283	2819	REGISTRATION SVC	51,309	0.00	2,061.00	49,248.00	0%
284	2851	RECREATION SVC	50,000	2,330.48	31,979.56	18,020.44	64%
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	A	B	C	D	E	F	G
286	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
287	2852	RECREATION SUP	22,000	1,316.87	14,860.08	7,139.92	68%
288	2871	TRANSPORTATION	3,300	0.00	3,402.00	-102.00	103%
289	2880	PY EXPEND	0	0.00	0.00	0.00	0%
290	2898	OTHER OPER EXP	6,000	593.00	<u>2,640.68</u>	<u>3,359.32</u>	44%
291	2000	SERVICES/SUPPLIES	969,516	36,846.42	605,364.77	364,151.23	62%
292							
293	FIXED ASSETS						
294	4201	Building IIM	90,000	0.00	78,500.00	11,500.00	0%
295	4202	STRUCT & IMP	2,245,000	0.00	98,163.02	2,146,836.98	0%
296	4303	EQUIPMENT	40,000	3,526.60	35,941.09	4,058.91	0%
297	4000	FIXED ASSETS	2,375,000	3,526.60	212,604.11	2,162,396	0%
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299							
300	1000	SALARIES & BENE	1,952,781	126,718.50	955,453.03	997,327.97	49%
301							
302	2000	SERVICES & SUPP	969,516	36,846.42	605,364.77	364,151.23	62%
303							
304	4000	FIXED ASSETS	2,375,000	3,526.60	212,604.11	2,162,396	9%
305							
306		CONTINGENCY	200,000	48,000.00	48,000.00	152,000.00	24%
307							
308		RESERVE	640,544	0.00	0.00	0.00	0%
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311		TOTAL	6,137,841	215,091.52	1,821,421.91	3,675,875	30%
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NORTH HIGHLANDS RECREATION & PARK DISTRICT
CFD BILLING REPORT FEBRUARY 2025
(Bills paid in January 2025)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<u>BENEFITS</u>				
1210	Retirement	VOYA	Feb-25	\$ 329.01
1230	Insurance	CALIFORNIA CHOICE	Feb-25	\$ 1,068.46
1230	" " "	COPOWER	Feb-25	\$ 85.50
1240	Workers' Comp	CAPRI	3RD Qtr	\$ -
	Total			1,482.97
 <u>SERVICES & SUPPLIES</u>				
2191	Electric	SMUD	6696230 7955 Bing Drive PED	\$ 39.38
2191	" " "	SMUD	6696231 7931 Scotland Dr PED	\$ 39.24
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	\$ 100.00
2198	Water	CA/American	Cherry Blossom Park 7930 Little Plum IRRG	\$ 121.07
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive	\$ 65.90
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive IRRG	\$ 108.64
2198	" " "	CA/American	Cherry Blossome Park 2794 Napoleon IRRG	\$ 108.64
2236	Fuels and Lubes	Center Joint Unified	Gas Purchased	\$ 500.00
	TOTAL			\$ 1,082.87
 <u>FIXED ASSETS</u>				
4201	Building Improvement			\$ -
4202	Structures			\$ -
4303	Equipment			\$ -
	TOTAL			\$ -
Total District Salaries		(JANUARY 2 PAY DAY)		\$ 4,112.62
Total District EDD		(JANUARY 2 PAY DAY)		\$ 32.58
Total District OASDI		(JANUARY 2 PAY DAY)		\$ 312.66
				\$ 4,457.86
 DISTRICT TOTALS				 \$7,023.70

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

	A	B	C	D	E	F	G	H
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK						
2		REVENUE REPORT - JANUARY 2025						
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	\$1,500.00	759.00	0.00	821.00	679.00	
20		TOTAL	\$1,500.00	759.00	0.00	821.00	679.00	55%
21								
22		CONCESSION OTHER	\$0.00	0.00	0.00	0.00	0.00	
23	9490	Concession Other	\$0.00	0.00	0.00	0.00	0.00	
24		TOTAL	\$0.00	0.00	0.00	0.00	0.00	
25								
26		USE OF MONEY/PROPERTY						
27	9522	Homeowner Prop 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		IN LIEU TAX						
31	9529	In Lieu Tax	\$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		MISC. Revenue						
35	9530	Misc. Revenue	\$0.00	0.00	0.00	0.00	0.00	
36		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
37								
38		AID TO LOCAL GOVERNMENT						
39	9531	Aid to Local Government	\$0.00	0.00		0.00	0.00	
40		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
41								
42		REDEVELOPMENT FUNDS						
43	9533	Redevelopment funds	\$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		STATE AID						
47	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
48		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
49								
50		SPECIAL ASSESSMENT						
51	9603	Special Assessment	\$136,765.00	70,509.44	(82.38)	70,427.06	66,337.94	
52		TOTAL	\$136,765.00	70,509.44	(82.38)	70,427.06	66,337.94	51%
53								
54	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
55								
56	9100	Taxes	\$0	0.00	0.00	0.00	0.00	0%
57	9410	Interest Income	\$1,500	759.00	0.00	821.00	679.00	0%
58	9490	Concession Other	\$0	0.00	0.00	0.00	0.00	0%
59	9522	Homeowner Prop Tax	\$0	0.00	0.00	0.00	0.00	0%
60	9529	In Lieu Tax	\$0	0.00	0.00	0.00	0.00	0%
61	9530	Misc. Revenue	\$0	0.00	0.00	0.00	0.00	0%
62	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
63	9533	Redevelopmnet Funds	\$0	0.00	0.00	0.00	0.00	0%
64	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
65	9603	Special Assessment	\$136,765	70,509.44	(82.38)	70,427.06	66,337.94	51%
66								
67		TOTAL	\$138,265	71,268.44	(82.38)	71,248.06	67,016.94	52%
68								
69		GENERAL RESERVED FUND	\$63,476	0.00	0.00	0.00	63,476.00	0%
70		CARRY OVER						
71								
72		TOTAL BUDGET	\$201,741	71,268.44	-82.38	\$71,248	130,492.94	35%
73								
74		Contingency	\$25,000.00	0.00	0.00	0.00	25,000.00	
75								
76								

	A	B	C	D	E	F	G
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK					
2		EXPENDITURE REPORT - JANUARY 2025					
3							
4	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
5	ADMINISTRATION						
6	SERVICES & SUPPLIES						
7	2005	Adv/Legal Notice	200	0.00	0.00	200.00	0%
8	2505	Actg Svcs	2,500	0.00	2,500.00	0.00	100%
9	2591	Other Prof Svcs	10,190	0.00	6,125.00	4,065.00	60%
10		TOTAL	12,890	0.00	8,625.00	4,265.00	67%
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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-	39,050	4,112.62	34,937.27	4,112.73	89%
62	1122	PT Wkr-Seasonal	15,000	0.00	14,210.15	789.85	95%
63		Sub-Total	54,050	\$ 4,112.62	49,147.42	4,902.58	91%
64	1210	Retirement	3,124	329.01	2,794.98	329.02	89%
65	1220	OASDI	4,135	312.66	3,443.20	691.80	83%
66	1230	Insurance	10,896	1,153.96	8,077.72	2,818.28	74%
67	1240	Worker's Comp.	5,274	0.00	5,198.40	75.60	99%
68	1250	Unemployment	490	32.58	32.58	457.42	7%
69		Sub-Total	23,920	1,828.21	19,546.88	4,373.12	82%
70		TOTAL	77,969	5,940.83	68,694.30	9,274.70	88%
71	SERVICES & SUPPLIES						
72	2104	Agri/Hort	2,000	0.00	0.00	2,000.00	0%
73	2111	Bldg Mtnc. Svcs	200	0.00	0.00	200.00	0%
74	2122	Chemical Supplies	150	0.00	0.00	150.00	0%
75	2142	Land Imp Supplies	1,500	0.00	0.00	1,500.00	0%
76	2191	Electricity	900	78.62	546.66	353.34	61%
77	2193	Refuse	1,000	100.00	700.00	300.00	70%
78	2198	Water	40,000	404.25	26,734.36	13,265.64	67%
79	2205	Auto Mtnc Svc	750	0.00	556.30	193.70	74%
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	500.00	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	1,000	0.00	0.00	1,000.00	0%
86	2314	Clothing	300	0.00	0.00	300.00	0%
87	2444	Medical Supplies	200	0.00	0.00	200.00	0%
88	2591	Other Prof Svc	2,500	0.00	0.00	2,500.00	0%
89		TOTAL	53,550	1,082.87	30,037.32	23,512.68	56%
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91							
92	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
93	FIXED ASSETS						
94	4201	Building Improvement	0	0.00	0.00	0.00	0%
95	4202	Structures & Imp	4,000	0.00	0.00	4,000.00	0%
96	4303	Other Equip	0	0.00	0.00	0.00	0%
97			4,000	0.00	0.00	4,000.00	0%
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113	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
114		DISTRICT TOTALS					
115		SALARIES & BENEFITS					
116	1110	FULL TIME SALARIES	39,050	4,112.62	34,937.27	4,112.73	89%
117	1122	PART TIME SALARIES	15,000	0.00	14,210.15	789.85	95%
118	1210	RETIREMENT	3,124	329.01	2,794.98	329.02	89%
119	1220	OASDI	4,135	312.66	3,443.20	691.80	83%
120	1230	INSURANCE	10,896	1,153.96	8,077.72	2,818.28	74%
121	1240	WORKER'S COMP	5,274	0.00	5,198.40	75.60	99%
122	1250	UNEMPLOYMENT	490	32.58	32.58	457.42	7%
123	1000	SALARIES/BENEFITS	77,969	5,940.83	68,694.30	9,274.70	88%
124							
125		SERVICES & SUPPLIES					
126	2005	Adv/Legal Notice	200	0.00	0.00	200.00	0%
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	1,500	0.00	0.00	1,500.00	0%
131	2191	ELECTRICITY	900	78.62	546.66	353.34	61%
132	2193	REFUSE	1,000	100.00	700.00	300.00	70%
133	2198	WATER	40,000	404.25	26,734.36	13,265.64	67%
134	2205	Auto Mtnc Svc	750	0.00	556.30	193.70	74%
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	500.00	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	1,000	0.00	0.00	1,000.00	0%
141	2314	Clothing	300	0.00	0.00	300.00	0%
142	2444	Medical Supplies	200	0.00	0.00	200.00	0%
143	2505	Accounting	2,500	0.00	2,500.00	0.00	100%
144	2591	OTHER PROF SVCS	12,690	0.00	6,125.00	6,565.00	48%
145	2000	SERVICES/SUPPLIES	66,440	1,082.87	38,662.32	27,777.68	58%
146							
147		FIXED ASSETS					
148	4201	Building IIM	0	0.00	0.00	0.00	0%
149	4202	STRUCT & IMP	4,000	0.00	0.00	4,000.00	0%
150	4303	EQUIPMENT	0	0.00	0.00	0.00	0%
151	4000	FIXED ASSETS	4,000	0.00	0.00	4,000.00	0%
152							
153							
154	1000	SALARIES & BENE	77,969	5,940.83	68,694.30	9,274.70	88%
155							
156	2000	SERVICES & SUPP	66,440	1,082.87	38,662.32	27,777.68	58%
157							
158	4000	FIXED ASSETS	4,000	0.00	0.00	4,000.00	0%
159							
160		CONTINGENCY	25,000	0.00	11,154.00	13,846.00	0%
161			0				
162		RESERVE	28,333	0.00	0.00	0.00	0%
163							
164							
165		TOTAL	201,741	7,023.70	118,510.62	54,898	59%
166							
167							
168							
169							

Department of Finance

Chad Rinde
Director



County of Sacramento

Divisions

Auditor-Controller
Consolidated Utilities Billing &
Service
Investments
Revenue Recovery
Tax Collection & Licensing
Treasury

January 6, 2025

To: Board Chair, Pooled Investment Fund Participant Agency

Subject: **CALENDAR YEAR 2025 INVESTMENT POLICY FOR THE POOLED INVESTMENT FUND**

Since 1987, the Director of Finance has submitted a statement of investment policy to the Sacramento County Board of Supervisors for consideration and adoption. The Board of Supervisors approved the enclosed calendar year 2024 investment policy on December 3, 2024.

The 2025 investment policy updates the Pooled Investment Fund benchmark and clarifies that withdrawals for outside investment include any interest earnings.

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 2025 at its next regular meeting. Your action to receive and file the policy constitutes consideration at a public meeting as recommended by Government Code section 53646(a)(2). The investment policy is also available on the Department of Finance – Investment Division webpage at <https://finance.saccounty.gov/investments>.

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

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

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

Sincerely,

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

Chad Rinde
Director of Finance

Enclosure



SACRAMENTO COUNTY

Annual Investment Policy of the Pooled Investment Fund

CALENDAR YEAR 2025

*Approved by the
Sacramento County Board of Supervisors*

December 3, 2024
Resolution No. 2024-0908

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SACRAMENTO COUNTY
Annual Investment Policy
of the Pooled Investment Fund
CALENDAR YEAR 2025

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) and similarly-sized California county pools will be used as performance benchmarks.

Pooled Investment Fund Investors

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

VI. Implementation

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

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

VII. Internal Controls

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

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

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

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

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

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

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

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

VIII. Sacramento County Treasury Oversight Committee

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

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

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

IX. Investment Parameters

A. Investable Funds

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

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

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

B. Authorized Investments

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

C. Prohibited Investments

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

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

D. Credit Requirements

Except for municipal obligations and Community Reinvestment Act (CRA) deposits, 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	<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>
Over the FDIC- or NCUSIF-insured limit	<p>(Any 2 of 3 ratings)</p> <p>S&P: A-2</p> <p>Moody's: P-2</p> <p>Fitch: F-2 OR</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 ¹	5 years
Municipal Notes	5 years
Registered State Warrants	5 years
Bankers Acceptances	180 days
Commercial Paper	270 days
Negotiable Certificates of Deposit	270 days
CRA Bank Deposit/Certificates of Deposit	1 year
Repurchase Agreements	1 year
Reverse Repurchase Agreements	92 days
Medium-Term Corporate Notes	180 days
Collateralized Mortgage Obligations	180 days

¹The 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 Group of the Federal Reserve Bank of New York or direct issuers that directly issue their own securities that have been placed on the Approved List of brokers/dealers and direct issuers. Further, these firms must have an investment grade rating from at least two national rating services, if available.

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

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

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

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

J. Investment Guidelines, Management Style and Strategy

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

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

K. Approved Lists

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

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

L. Calculation of Yield and Costs

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

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

Reviewing, Monitoring and Reporting of the Portfolio

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

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

XI. Withdrawal Requests for Pooled Fund Investors

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

XII. Limits on Honoraria, Gifts, and Gratuities

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

No individual may receive aggregate gifts, honoraria, and gratuities from any single source in a calendar year in excess of the amount specified in Section 18940.2(a) of Title 2, Division 6 of the California Code of Regulations. This limitation is \$590 for the period January 1, 2023, to December 31, 2024. The limitation for January 1, 2025, to December

31, 2026, will be amended to reflect biennial cost of living adjustments by the State Fair Political Practices Commission by January 2025. 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
<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

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

North Highlands Recreation and Park District

Board Agenda

To: Joanna McVay, Chairperson
Board of Directors

From: Scott Graham, Administrator

Date: February 13, 2025

Subject: Proposed Drug and Alcohol Reasonable Suspicion Testing Policy

Background

At the September Board of Directors meeting, the Board discussed proposed consideration to have District Counsel create a Drug and Alcohol policy. When Attorney Edward Kreisberg was retained to address labor related issues, he confirmed the importance of having this policy and would begin working on a draft for staff and Board to review.

Discussion

“Reasonable Suspicion” to test exists if, based on objective factors, a reasonable person would believe that the employee is under the influence of drugs or alcohol at work. This Policy shall apply to alcohol and to all substances, drugs, or medications, legal or illegal, which could impair an employee’s ability to effectively and safely perform the functions of their job.

Recommendation

Staff recommends the Board of Directors approves the proposed policy.

North Highlands Recreation and Park District
Drug and Alcohol and Reasonable Suspicion Testing Policy

It is the policy of the North Highlands Recreation and Park District (District) that employees shall not report to work under the influence of alcohol or drugs, possess alcohol or drugs while on duty, sell or provide drugs to any employee or to any person which such employee is on duty, or have their ability to work impaired as a result of the use of alcohol or drugs.

This Policy shall apply to alcohol and to all substances, drugs, or medications, legal or illegal, which could impair an employee's ability to effectively and safely perform the functions of their job.

Possession and use of prescription drugs by employees during the course or performance of their assigned duties may be permitted when the following have been met:

1. The prescription was issued by authorized medical personnel to the employee and the employee follows the prescription instructions.
2. The employee has consulted with the prescribing physician as to the possible effects of the drug and, if it is probable that such use of the drug would affect the employee's ability to safely perform their duties, so notified their supervisor to discuss whether an accommodation that would not conflict with performance of their essential duties may be provided.

Violation of this Policy may subject an employee to disciplinary action up to and including termination.

Reasonable Suspicion Testing

The District may require a blood test, urinalysis, or other drug and/or alcohol screening of those employees who are reasonably suspected of using or being under the influence of a drug or alcohol at work, under the following circumstances:

1. "Reasonable Suspicion" to test exists if, based on objective factors, a reasonable person would believe that the employee is under the influence of drugs or alcohol at work. Examples of objective factors include, but are not limited to:
 - a. unusual or erratic behavior
 - b. slurred or altered speech
 - c. body, breath or clothing odor, including the smell of drugs or alcohol
 - d. red or watery eyes
 - e. unkempt appearance
 - f. unsteady gait
 - g. lack of coordination

- h. sleeping on the job
- i. a pattern of abnormal or erratic behavior
- j. a verbal or physical altercation
- k. puncture marks or sores on skin
- l. runny nose
- m. dry mouth
- n. dilated or constricted pupils
- o. agitation
- p. hostility
- q. confused or incoherent behavior
- r. paranoia
- s. euphoria
- t. disorientation
- u. inappropriate wearing of sunglasses
- v. tremors
- w. an accident involving District property or equipment
- x. an unexplained employee injury
- y. possession of alcohol or drugs at work
- z. information obtained from a reliable person with personal knowledge of an employee's substance abuse or use and/or possession or being under the influence of alcohol or drugs in the workplace

2. Documentation and Analysis: To receive authority to test, the supervisor must record the factors that support reasonable suspicion in writing and analyze the matter with the District Administrator or designee. Any reasonable suspicion testing must be approved by the District Administrator or designee.
3. Testing Protocol: If the documentation and analysis show that there is a reasonable suspicion of drug or alcohol use or influence at work, and the District Administrator or designee has approved, the employee will be relieved of duty, transported to a third party testing facility and to the employee's home after the test. The employee will be placed on sick or other paid leave until the test results are received.
4. Confidentiality: All information from an employee's alcohol and drug test shall be treated as confidential with disclosure limited to those with a need to know, or as required by law, or as necessary for the District's own defense or use in a disciplinary process against the employee, or as authorized in writing by the employee.
5. Consequences of Violating Reasonable Suspicion Policy: Employees may be subject to disciplinary action up to and including termination for violation of this reasonable suspicion policy, including but not limited to if a positive alcohol or drug test is confirmed or if an employee refuses to submit to an alcohol or drug test.

