

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

AGENDA

Regular Meeting of the Board of Directors

March 11, 2021 6:30 p.m. - Regular Meeting via Zoom

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

Phone: (916) 332-7440

WWW.NHRPD.ORG

1. CALL MEETING TO ORDER

2. APPROVAL OF MINUTES

A. Minutes February 11, 2021 Regular Meeting

3. CHAIRPERSON'S REPORT

4. COMMENTS FROM BOARD MEMBERS

5. REPORTS FROM STANDING COMMITTEES:

Budget, Finance & Audit: Chairperson Alan Matré; Member Crystal Harding

Facility Development: Chairperson Beau Reynolds; Member Crystal Harding

Personnel and Policy: Chairperson Alan Matré; Member Max Semenenko

Programs, Fees and Charges: Chairperson Max Semenenko; Member Beau Reynolds

6. ADMINISTRATOR'S REPORT

A. California Association for Parks and Recreation Indemnity (CAPRI) Website update

B. Maintenance Report

C. Recreation Report

D. Budget Narrative Report

7. CORRESPONDENCE

8. COMMENTS AND REPORTS FROM CITIZENS AND ORGANIZATIONS

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

9. UNFINISHED BUSINESS

- A. Master Facility Improvement Needs List
Board discussion. No action required.

10. NEW BUSINESS

- A. Calendar Year 2021 Investment Policy for the Pooled Investment Fund
Board action to receive and file this Annual Report that was approved by the Board of Supervisor in December 2020.
- B. Resolution #600 – Contingency Fund Transfer Request
Board action to transfer funds from the Contingency Fund for Administration Full-time Salary, Business Conference Expense, Accounting Services and Fixed Asset for District Sign Board.
- C. Recreation Division’s Scholarship Program
Board discussion. No action required.

11. PAYMENT OF THE BILLS

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

12. ADJOURNMENT

13. DATE, TIME, AND PLACE OF NEXT MEETING

The next regular meeting of the Board of Directors will be on April 8, 2021 at 6:30 p.m. in the North Highlands Recreation Center, 6040 Watt Avenue, North Highlands.

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

IMPORTANT INFORMATION

The North Highlands Recreation and Park District is observing County of Sacramento and State of California Executive Health Orders. Because the current Order does not allow for group meetings, the March 11, 2021 Regular NHRPD Board of Directors meeting will be held remotely using the Zoom Meeting Format. You can access the Zoom meeting using the information listed below.

Public questions will be accepted by the District up to 3:00 p.m. March 11, 2021. Please direct your questions to larry@nhrpd.org. If the question asked relates to an Item on the Agenda, it will be addressed by the Board at the time the item appears on the Agenda. If your question is not related to an Item on the Agenda, it will be addressed by the Board under Agenda Item No. 8 – Comments and Reports from Citizens and Organizations.

Join Zoom Meeting

<https://us02web.zoom.us/j/86857667289?pwd=bWRURjdMUERINms5R3c2OHIGYW9tQT09>

Meeting ID: 868 5766 7289

Passcode: NHRPDMarch

One tap mobile

+16699006833,,86857667289#,,,,*1642805298# US (San Jose)
+13462487799,,86857667289#,,,,*1642805298# US (Houston)

Dial by your location

+1 669 900 6833 US (San Jose)
+1 346 248 7799 US (Houston)
+1 253 215 8782 US (Tacoma)
+1 301 715 8592 US (Washington DC)
+1 312 626 6799 US (Chicago)
+1 929 205 6099 US (New York)

Meeting ID: 868 5766 7289

Passcode: 1642805298

Find your local number: <https://us02web.zoom.us/j/86857667289?pwd=bWRURjdMUERINms5R3c2OHIGYW9tQT09>

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT
MINUTES
REGULAR MEETING OF THE BOARD OF DIRECTORS – via Zoom**

Date: February 11, 2021

Time: 6:30 p.m.

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

Member Present: Patrick Williams, Alan Matré, Crystal Harding, Beau Reynolds, Max Semenenko

Members Absent: None

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

Guests Present: Emily Biro, Matthew Gerken, Patrick Magnani, Roland Wright

CALL MEETING TO ORDER:

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

APPROVAL OF MINUTES:

2/1/21

Motion by Board Member Matré seconded by Board Member Reynolds that the Board of Directors approves the Minutes of the Regular Meeting of January 14, 2020.

AYES: Williams, Matré, Harding, Reynolds, Semenenko
NOES: -0-
ABSTAIN: -0-
ABSENT: -0-

CHAIRPERSON'S REPORT:

None

COMMENTS FROM BOARD MEMBERS:

Board Member Harding asked how do we schedule committee meetings.

Administrator Mazzuca stated that committee meetings occur when there are issues that need to be addressed by the specific committee. Staff will contact the committee chairperson to set up a meeting date which generally includes the two committee

members and the Administrator. Other staff maybe present as well. Committee meetings are not held on a regular basis.

REPORTS FROM STANDING COMMITTEES:

Budget, Finance & Audit: Chairperson Alan Matré; Member Crystal Harding

Facility Development: Chairperson Beau Reynolds; Member Crystal Harding

Personnel and Policy: Chairperson Alan Matré; Member Max Semenenko

Programs, Fees and Charges: Chairperson Max Semenenko; Member Beau Reynolds

Chairperson Williams asked Board Members if they could take Item 10B out of order. Board Members agreed.

ADMINISTRATOR'S REPORT:

Oral reports by Administrator Larry Mazzuca were presented with Board comments as noted:

- Highlanders Dolphin Swim Team is a program offered through the North Highlands Recreation and Park District.
- The swim team program was cancelled in summer of 2020 due to Covid-19.
- Volunteer Swim Board directors have resigned or have indicated that their term of office is completed and are not planning on returning if there is a swim season in summer 2021.
- Swim team coaches are hired under one-year contracts. There were no swim team coaches for summer 2020 nor summer 2021.
- The District no longer owns its own swimming pool; therefore, it has contracted with local school districts for the past 3-5 years to rent HS swimming pools. However, due to COVID-19, all public schools have been closed since March 2020, including swimming pools.
- Based upon information received to date, there is uncertainty as to whether or not there will be swim leagues in the Sacramento area. Therefore, the district is not planning on offering a swim team program in summer 2021 as there currently isn't a swim team board, swim coaches, HS swimming pools available for swim team practice/meets and swim lesson.
- Staff stated that do to the current circumstance they will put their effort toward offering a swim team program in 2022.
- Former swim team president Rosalie Burserwini and the District staff have gone to the bank and transfer the checking account over to the District. The current balance is \$11,312.99. The check book has been placed in the District's safe.
- The computers, printer and other valuable District own assets are in the process being returned to the District.
- The Administrator stated that once staff is prepared to restart the swim team program staff will work with Board of Directors to determine how to utilize the checking balance to assist the team. The decision on how the swim team financial assets will be used in the future rest with the Board of Directors.

Report by Park Superintendent Scott Graham was presented with Board comments:

Oral report on Parks and Facilities Inspection by Park Superintendent Scott Graham was presented with Board and Foothill Highlands Rotary Club comments:

- Scott reported that the Parks and Facilities Inspection report represents a draft overview of all of the District's parks to date.
- He stated that it not intended to be a complete review of our park improvements but rather a snap shot of the current conditions of each facility.
- Staff will prepare a master list of unmet needs and improvements for each park and building facility located in the district. This will be presented at the March 2021 Board Meeting.

Oral report by Recreation Superintendent Sarah Musser was presented with Board comment:

Recreation Superintendent Musser stated that she has nothing to add to her report but she wanted to share a really good story. She stated that our Recreation Supervisor Rachel Robertson, ran into the individual that they gave CPR to several months ago. He is doing really well. She stated that his condition was a genetic and resulted in both he and his brother having surgery to correct the problem. This may have gone unnoticed with the second brother had the first brother not been diagnosed with this disorder when transported to the hospital.

Administrator Mazzuca stated that seven year ago he started monthly Fiscal Report which now Seems somewhat redundant, as much of the same financial information was available elsewhere in the board agenda packet. Therefore, starting with the March board agenda, the fiscal report will be presented in narrative form.

CORRESPONDENCE:

Administrator Mazzuca reported on the CARPD free Board Member Orientation and CARPD Annual Conference.

COMMENTS AND REPORTS FROM STANDING CITIZENS AND ORGANIZATIONS

None

UNFINISHED BUSINESS

None

NEW BUSINESS

- A. Resolution #598 – CAPRI Workers Compensation Coverage for Volunteers
 Administrator Mazzuca reported with board comments that CAPRI is offering all CAPRI agency members a “no cost” Workers Compensation inclusion for district volunteers and Board Directors provided districts pass a Resolution supporting this addition. Resolution No. 598 has been included for Board Member action.

2/3/21

Motion by Board Member Matré seconded by Board Member Harding that the Board of Directors approves Resolution #598.

AYES: Williams, Matré, Harding, Reynolds, Semenenko
 NOES: -0-
 ABSTAIN: -0-
 ABSENT: -0-

- B. Resolution #599 – Adopting an initial Study/mitigated Negative Declaration and Mitigation Monitoring and Reporting Program for the Sierra Creek Park Project located south of Watt Avenue and West of Scotland Drive (APN: 203-0310-045)
Chairperson Williams took this out of order.

Administrator Mazzuca welcomed Matthew Gerken and Emily Biro from AECOM, the Districts CEQA consultant, who, with support from Sacramento County's Environmental Review Department, assisted with the CEQA study.

Administrator Mazzuca provided background information regarding the need for the CEQA Study before turning it over to Matt and Emily for further information.

Emily Biro a consultant for AECOM and part of Sierra Creek Park Environmental Document Project Team, gave a brief overview of CEQA with Board comments:

- CEQA California Environmental Quality Act required State and Local Agency to inform decision makers along with the public about the potential environmental impacts of proposed projects and addition to reducing identified environmental impacts through documentations in a detailed environmental study or a report.
- She stated in consultation with Sacramento County, the Sierra Creek Park environmental document was prepared in compliance with CEQA examining the potential environmental effects associated with constructing and in operating the parks conceptual plan which was develop by the District with input from the community.
- On preparing the initial study supporting the mitigated negative declaration (also known as ISMND) which is the type of an environmental document used when less than anticipated significant environmental facts, with or without mitigation, are required during the construction and operation of the project.
- The CEQA document was circulated for a thirty (30) day public review from December 24th through January 25th.
- Emily stated that through the public review period there were three (3) comment letters were received for the environment document including from SMUD, Caltrans and the Central Valley Regional Water Quality Board. She stated that it was determine that none of the comments require any revision to the ISMND prior to adoption by the NHRPD Board of Directors.
- In addition, the mitigation monitoring reporting program is the document containing the mitigation measure that were proposed in ISMND.
- The projects and mitigation monitoring reporting program along with the projects in ISMND have been provide to the Board.

2/2/21

Motion by Board Member Matré seconded by Board Member Semenenko that the Board of Directors approves staff recommendation that the North Highlands Recreation and Park District adopt Resolution #599, the Initial Study/Mitigated Negative Declaration and Mitigation Monitoring and Reporting Program.

AYES: Williams, Matré, Harding, Reynolds, Semenenko
NOES: -0-
ABSTAIN: -0-
ABSENT: -0-

C. Proposition 68 Per Capita Grant Program

Park Superintendent Graham reported with Board comments that staff approached the Board Directors thirteen months ago to approve a resolution granting the District an opportunity to apply for the Per Capita Grant funding.

Scott stated at the time staff reach out to the State Parks and Recreation people and verbally talked about projects the district was considering, which included replacing the electronic messaging board located adjacent to Watt Avenue and located in front of the District office complex. The second project included replacing the gym flooring, bleachers and other improvements at Capehart gymnasium. With a new Prop 68 project officer assigned to our district, it appeared that there may be significant issues regarding the replacement of the sign board.

Staff's recommendation is to use the Prop 68 per capita funds previously intended for the messaging board for another recreation/park project, and instead, use funds from the District's Contingency Fund to pay for the new messaging board. The District received two quotes to replace the messaging board and has elected to go with the lower priced quote.

Administrator Mazzuca added that if the Board decides to move forward with staff's recommendation to use Contingency Funds to replace the messaging board, that this project could be completed by the end of the current fiscal year.

2/4/21

Motion by Board Member Matré seconded by Board Member Reynolds that the Board of Directors approves staff recommendation to allocate \$35,000 from the General Fund.

AYES: Williams, Matré, Harding, Reynolds, Semenenko
NOES: -0-
ABSTAIN: -0-
ABSENT: -0-

D. 2021 Regular Board Meeting Dates

Administrator Mazzuca stated that this year the second Thursday of November (November 11) falls on a District holiday. He is recommending that the Board approve moving the regular November 11 meeting to November 4, 2021.

2/5/21

Motion by Board Member Reynolds seconded by Board Member Matré that the Board of Directors approves moving November 11, 2021 Board of Directors meeting to November 4, 2021

AYES: Williams, Matré, Harding, Reynolds, Semenenko
NOES: -0-
ABSTAIN: -0-
ABSENT: -0-

PAYMENT OF BILLS

Payment of bills for the Month of January 2021 for the District and Cherry Blossom Park was presented with Board comments.

2/6/21

Motion by Board Member Matré seconded by Board Member Semenenko that the Board of Directors approves payment of the Park District's January 2021 bills.

AYES: Williams, Matré, Harding, Reynolds, Semenenko
NOES: -0-
ABSTAIN: -0-
ABSENT: -0-

2/7/21

Motion by Board Member Matré seconded by Board Member Semenenko that the Board of Directors approves payment of the Park District's January 2021 bills.

AYES: Williams, Matré, Harding, Reynolds, Semenenko
NOES: -0-
ABSTAIN: -0-
ABSENT: -0-

ADJOURNMENT

Chairperson Williams adjourned the meeting at 7:51 p.m.

DATE, TIME AND PLACE OF MEETING

The next regular meeting of the Board of Directors will be on March 11, 2021 at 6:30 p.m. in the North Highlands Recreation Center, 6040 Watt Avenue, North Highlands, CA

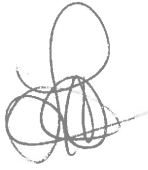
Signature

Signature

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Pat Williams, Chairperson
Board of Directors

FROM: Larry Mazzuca, Administrator 

DATE: March 11, 2021

SUBJECT: California Association for Parks and Recreation Indemnity (CAPRI) Website Update

On February 1, 2021, CAPRI rolled out their new website Streamline. This included the new Member Portal which is now available to all 68 member agencies, including North Highlands Recreation and Park District. The BOD may remember that several months ago district staff reported that the NHRPD changed its website provider to Streamline.

Within just a few weeks, the CAPRI Streamline website has already signed up nearly 150 users from its member agencies. NHRPD has signed up four staff who have immediate access to the Portal system. Below is a list of some of the things members can do within the Member Portal.

- Access your Member Profile page
- Keep up to date regarding renewals and premiums
- View and save coverage documents
- Access a menu of risk management resources
- Access incident and claim forms
- Submit updates to your vehicle or property schedule
- Request a vehicle insurance card or request a certificate of coverage
- Submit your Workers Compensation payroll totals
- Submit your insurance renewal documents
- Submit Safety Committee meeting minutes
- View and register for training programs and webinars

The CAPRI Streamline Member Portal eliminates the need to file claims and documents by mail, email or fax. Most, if not all district business with CAPRI can be done directly through the Member Portal. This will save time and insure immediate filing of claims and reporting of employee injuries.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD OF DIRECTORS MEETING

To: Larry Mazzuca, District Administrator
From: Scott Graham, Park and Maintenance Superintendent
Date: March 11, 2021
Subject: Park/Maintenance Report

PARK MAINTENANCE UPDATE:

- Weekly mowing, weed abatement, edging, trimming and blowing of all District parks and facilities as needed.
- Graffiti was removed from both Chardonnay Park and the Recreation Center exterior.
- Landscaping was refreshed at Ruth Inman Park and in front of the District Office. Weeds were pulled and fresh mulch was installed.
- Picnic sites and outdoor grills at Freedom Park were pressure washed.
- The heavy winds experienced in January carried over to February, causing trees in most parks to drop many leaves and branches. No serious damage was reported and staff was able to clean up the debris.

FACILITY MAINTENANCE UPDATE:

- Four new swings were installed at Karl Rosario Park and two belt seats were replaced at Larchmont Park. Also, one damaged “pod hopper” (part of the play area) at Brock Park was replaced.
- Repairs to the front door at the pre-school located at Capehart were completed. A new panic bar was installed and the door now meets safety codes. In addition, a leaking drinking fountain water supply line at the school was repaired.
- As part of the on-going inspections of all District parks, staff is working with suppliers to replace damaged or obsolete play components at Freedom, Brock and Cherry Blossom parks.

INCIDENT/ACCIDENT REPORT UPDATE:

- No Incident Reports were submitted in February.

FREEDOM PARK SIX INCH IRRIGATION LINE REPAIR UPDATE:

Plumbing and irrigation repairs are a monthly occurrence in District parks. At Freedom Park, a six-inch main irrigation line broke and required repairs in February. We are fortunate to have experienced staff to handle these types of repairs, saving the District valuable resources by completing the work ourselves. Park Supervisor Sergio Portela and Maintenance Workers Steve Blankenship and Adam Kistler accessed the leak, replaced the damaged portion of pipe and returned the work site to its original condition in just a few days.



FEC POP TEAM STAT PROGRAM:

Each month the District receives a summary of activity in District parks from the Fulton-El Camino Police Department. The report is listed below for your review. Only parks that had citations, arrests or other police activity are included in this summary:

Monthly activity report for: North Highlands Recreation and Park District
Reporting Period: 2021-02-01 to 2021-02-28

Brock Park Sports Complex

Notice To Appear Issued

1) Date/Time: 2021-02-03 19:20

Violation 1: 9.36.067 SCO Park Hours, Severity: Inf

2) Date/Time: 2021-02-03 19:26

Violation 1: 14601.1(a) CVC Suspended License, Severity: Mis

Violation 2: 16028(a) CVC No Insurance, Severity: Inf

Violation 3: 4000(a) CVC No current registration, Severity: Inf

Violation 4: 9.36.067 SCO Park Hours, Severity: Inf

3) Date/Time: 2021-02-21 19:44

Violation 1: 9.36.067 SCO Park Hours, Severity: Inf

Parking Citations Issued

1) Date/Time: 2021-02-03 18:51

V1: 9.36.065(e) SCO Parking in park after hours

2) Date/Time: 2021-02-03 19:06

V1: 9.36.065(e) SCO Parking in park after hours

3) Date/Time: 2021-02-22 20:00

V1: 9.36.065(e) SCO Parking in park after hours

Onsite Arrests Made

No onsite arrests made during this reporting period.

Dispatched Calls For Service

No dispatched calls for service during this reporting period.

D.U.I Arrests

No DUI arrests made during this reporting period.

Warrant Arrests

No warrant arrests made during this reporting period.

Warnings Issued

1) Date/Time: 2021-02-03 18:45

Violation: 9.36.067SCO

2) Date/Time: 2021-02-03 18:58

Violation: 9.36.067SCO

3) Date/Time: 2021-02-08 19:24

Violation: 9.36.067SCO

4) Date/Time: 2021-02-17 21:01

Violation: 9.36.067SCO

5) Date/Time: 2021-02-17 21:05

Violation: 9.36.067SCO

6) Date/Time: 2021-02-17 21:10

Violation: 9.36.061(a)(4)SCO

7) Date/Time: 2021-02-17 21:15

Violation: 9.36.067SCO

8) Date/Time: 2021-02-21 19:44

Violation: 9.36.067SCO

9) Date/Time: 2021-02-22 20:00

Violation: 9,36,067SCO

Freedom Park

Notice To Appear Issued

1) Date/Time: 2021-02-15 16:06

Violation 1: 11377(a) HS Possession of a controlled substance, Severity: Mis

2) Date/Time: 2021-02-15 16:48

Violation 1: 9.36.061(a)(4) SCO Animal leash, Severity: Inf

3) Date/Time: 2021-02-15 16:42

Violation 1: 12500(a) CVC Unlicensed Driver, Severity: Mis

Violation 2: 16028(a) CVC No Insurance, Severity: Inf

Violation 3: 4000(a) CVC No current registration, Severity: Inf

4) Date/Time: 2021-02-17 20:41

Violation 1: 9.36.067 SCO Park Hours, Severity: Inf

Parking Citations Issued

1) Date/Time: 2021-02-15 16:14

V1: 4000(a) CVC No current registration

2) Date/Time: 2021-02-17 20:50

V1: 10.24.030(b) SCO Prohibited stopping, standing, parking

Onsite Arrests Made

No onsite arrests made during this reporting period.

Dispatched Calls For Service

No dispatched calls for service during this reporting period.

D.U.I Arrests

No DUI arrests made during this reporting period.

Warrant Arrests

No warrant arrests made during this reporting period.

Warnings Issued

1) Date/Time: 2021-02-03 18:22

Violation: 9.36.067SCO

2) Date/Time: 2021-02-15 21:20

Violation: 9.36.067SCO

3) Date/Time: 2021-02-15 21:15

Violation: 9.36.067SCO

4) Date/Time: 2021-02-17 20:51

Violation: 9.36.067SCO

5) Date/Time: 2021-02-21 19:25

Violation: 9.36.067SCO

6) Date/Time: 2021-02-21 19:30

Violation: 9.36.067SCO

Highlands Community Sports Complex

Notice To Appear Issued

No NTAs issued during this reporting period.

Parking Citations Issued

No parking citations issued during this reporting period

Onsite Arrests Made

No onsite arrests made during this reporting period.

Dispatched Calls For Service

No dispatched calls for service during this reporting period.

D.U.I Arrests

No DUI arrests made during this reporting period.

Warrant Arrests

No warrant arrests made during this reporting period.

Warnings Issued

1) Date/Time: 2021-02-15 15:48

Violation: 10.16.50SCO

Larchmont Park

Notice To Appear Issued

1) Date/Time: 2021-02-17 13:26

Violation 1: 11377(a) HS Possession of a controlled substance, Severity: Mis

Violation 2: 12500(a) CVC Driving without DL, Severity: Mis

Parking Citations Issued

No parking citations issued during this reporting period

Onsite Arrests Made

No onsite arrests made during this reporting period.

Dispatched Calls For Service

No dispatched calls for service during this reporting period.

D.U.I Arrests

No DUI arrests made during this reporting period.

Warrant Arrests

No warrant arrests made during this reporting period.

Warnings Issued

No warnings issued during this reporting period.

Strizek Park & Clubhouse

Notice To Appear Issued

No NTAs issued during this reporting period.

Parking Citations Issued

No parking citations issued during this reporting period

Onsite Arrests Made

No onsite arrests made during this reporting period.

Dispatched Calls For Service

No dispatched calls for service during this reporting period.

D.U.I Arrests

No DUI arrests made during this reporting period.

Warrant Arrests

No warrant arrests made during this reporting period.

Warnings Issued

1) Date/Time: 2021-02-03 18:25

Violation: 9.36.067SCO

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Larry Mazzuca, Administrator
FROM: Sarah Musser, Recreation Superintendent
DATE: March 11, 2021
SUBJECT: Recreation Division Report

Expanded Learning Afterschool Program

- Staff distributed supplies on February 26. Over half of the students came to pick up supplies. Working to secure a make-up date for March
- Staff hosted a virtual Valentine's Day event
 - Students and staff made red velvet mug cakes
 - 50% of the students participated
- Twin Rivers Unified School District completed a program evaluation and inspection
 - Received very positive feedback!
- Staff and students worked on a secret video farewell to long time staff member, Elizabeth Barkhudaryan
 - Elizabeth worked for NHRPD a little over three years
 - Kelly Jew is stepping in to fill Elizabeth's role

Distance Learning Support Program – Twin Rivers Unified School District

- Held a staff training on February 20 – covered education-based games, tracking student progress, the behavior management plan, and staff highlights
- The Pen Pal program is a huge hit!
 - Older students are paired with younger students for this program
 - Students will be working to create "mailboxes" out of cereal boxes so they can "mail" their letters
- Working with FC Joyce to have access to iReady reports to help track student progress
 - This program marks students time and progress in reading
 - Access to this report gives us hard data and an insight into students' needs
- February 23 marked the 100th day of the Distance Learning Program
 - Staff and students celebrated by coming up with 100 exercise moves, self portrait of yourself at 100 years old, and an ice cream party
- Received the permit and fence key to use FC Joyce playground
- Students and staff held a small farewell party for Elizabeth Barkhudaryan
 - Students presented her with a signed card and cupcakes

Distance Learning Support Program – Sacramento County Child Care Licensing

- Submitted facilities audit and performed a competencies checklist in preparation for a virtual inspection
- Conducted and passed a virtual inspection with the Sacramento County representative working on our case
- Expected to apply for licensing extension mid-March so the program can run through June if necessary

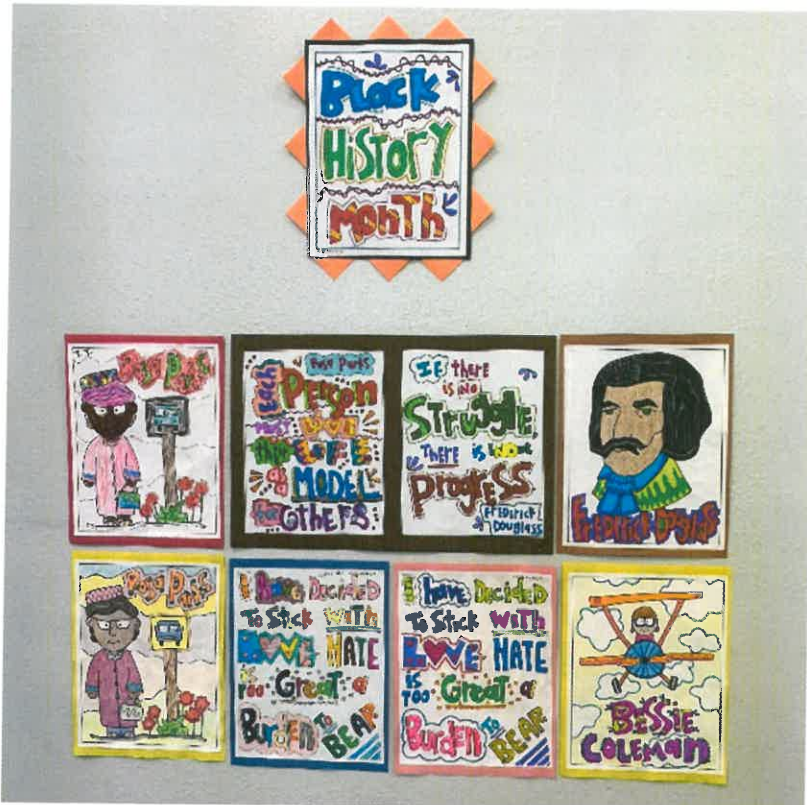
Spring Break Science Camp

- Staff working on final touches to the lesson plans
- Registration link is posted and is live on ActiveNet and the website
- Bi-weekly social media posts started at the end of February

Aquatics

- Working with Travis Bill to collect all financial documents and assets for proper storage
- Plan on filing taxes on behalf of the team sometime in March
- All bank accounts have been transferred into NHRPD's name

Distance Learning Support Program




Expanded Learning Program Supplies for students



NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Pat Williams, Chairperson
Board of Directors

FROM: Larry Mazzuca, Administrator 

DATE: March 11, 2021

SUBJECT: February 2021 Budget Narrative Update

EMPLOYEE SALARIES AND BENEFITS

Administration Division:

This division includes the Administrator and Office Manager. When the position is filled, it will also include the Office Assistant. As of the end of February 2021, monthly and year-to-date expenditures for employee salaries and benefits remains on track at 68% of the budgeted funds.

Recreation Division:

This division includes the Recreation Superintendent, Recreation Supervisor and part time employees. Salary and benefit expenditures for the Superintendent and Supervisor are tracking at approximately 68%. Full time salaries are spread out over 26 pay periods with two months of the year full time employees will receive three pay checks. Part time and Part time ASES staff expenditures are tracking at 55% and 50%. This can be a bit misleading as part time payroll expenditures are not evenly distributed between the fiscal year. Overall, recreation employee salaries and benefits are tracking at 59% for the year.

Maintenance Division:

This division includes the Parks and Facilities Superintendent, Parks Supervisor, Facility Maintenance Supervisor, Park Foreman (vacant), four Park Maintenance Workers (MW) and part time employees. Including salaries and benefits, this division is tracking at 62% of budget. The reason that it is tracking less than the Administration and Recreation Divisions is that two full time positions have or will be vacant for approximately 5 months of the fiscal year. The Facilities Maintenance Supervisor was on unpaid leave from August through the end of December, but has now returned to full time paid duty. The Park Foreman position became vacant at the end of January due to an employee retirement.

SERVICES AND SUPPLIES

Administration Division:

As of the end of February 2021, expenditures for Services and Supplies are at 80% of budget. Unlike full time employee salaries, some expenditures occur when certain supplies are required or during certain times of the year. This budget includes expenditures for medical insurance (all employees),

memberships (Administrator and BOD), Accounting Services (District wide), legal services, equipment rents and leases and other professional services. Many of the charges to these accounts are billed to the district on quarterly or twice per year basis. This is why you will frequently see budget expenditures from this account fluctuate throughout the year; however, staff anticipates that at the end of June 2021, expenditures will come in right at or near the budgeted amount.

Recreation Division:

Expenditures for the Services and Supplies budget for the Recreation Division generally fluctuates throughout the year. In normal (pre-Covid) times, expenditures are usually less in the fall and winter months, but larger in the spring and summer. This is program related. For this year, much of the demand for purchasing supplies is directly tied into the Distance Learning Program needs. As of the end of February 2021, the Recreation Division has spent only 26% of its budgeted funds. It is likely that expenditures will come in under budget at the end of June 2021.

Maintenance Division:

Maintenance Division expenditures are seasonally based. Higher expenses occur in the spring and summer and fewer expenses in the fall and winter. An example would be water consumption. Staff usually turn off water to our parks in the fall and turn it back on in April. When it rains, there is no need to water our parks. Depending upon the amount of rain received and the conditions of the park turf, water to our park system may be turned on earlier than later than usual. Landscaping supplies (flowers, plants, and Fibar (synthetic wood chips placed in and around our playground equipment) are usually purchased and installed in the spring. Therefore, you may see little expenditure activity in these accounts until later in the fiscal year. Fuels, lubes and auto maintenance can vary throughout the year depending upon when certain vehicles and equipment needs maintenance and service, and when invoices are received by the district for fuel purchase. As of the end of February 2021, expenditures for the Maintenance Division are at 61% of budget.

FIXED ASSETS

This account includes Building Improvements, Structure Improvements and purchase of Other Equipment. This fiscal year there is no budget for these accounts and not expenditures made.

COMBINED OVERALL EXPENDITURES – As of February 28, 2021

▪ Salaries and Benefits (Administration, Recreation and Maintenance Divisions)	62%
▪ Services and Supplies (Administration, Recreation and Maintenance Divisions)	68%
▪ Contingency Fund	63%
▪ District Reserve (GF)	0%
▪ Fixed Assets (GF)	0%
TOTAL	57%

BUDGET TOTALS – As of February 28, 2021

<u>BUDGET</u>	<u>MONTH</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>%</u>
\$2,412,812	\$253,384	\$1,364,096	\$761,789	57%

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Pat Williams, Chairperson
Board of Directors

FROM: Larry Mazzuca, Administrator
Scott Graham, Parks and Facilities Superintendent

DATE: March 11, 2021

SUBJECT: Master Facility Improvement Needs List



BACKGROUND

In 2008 the North Highlands Recreation and Park District adopted a Master Plan for Recreation and Parks. The master plan is now approximately thirteen years old. Generally, most recreation and park master plans have a viable life expectancy of ten to twelve years. The district's master plan has served the district well over the years, but a new master plan should be developed as soon as funds are identified and secured.

Typically, master plans can take up to a full year develop from concept to completion. Until the district identifies funding for the master plan and the Board of Directors approves the funding for the plan, the district needs to develop an interim plan for the next several years that will assist the district in addressing the districts highest priority needs.

DISCUSSION

Community parks and facilities enhance the lives of residents in numerous ways. Parks provide green spaces and room to move for people in crowded city neighborhoods. Community and recreation centers provide indoor space for programs, activities, rentals and a place for the public to gather in large numbers.

Improving those facilities can mean different things for different communities. For some, the issue may be that adequate parks or indoor facilities simply don't exist, and need to be created. For others, existing facilities may be old, with out of date recreation amenities (children's playgrounds, splash pads, basketball courts, etc.) and need to be updated and or modernized. Some recreation amenities have become old, uninspiring and possibly dangerous. In many situations, communities have changed, as have their recreation and leisure expectations.

North Highlands Recreation and Park District has in recent years began to address some of these issues. Cherry Blossom Park (Elverta Park Subdivision) was constructed several years ago and represents the district first new park in over twenty years. Once the district receives grant funding or developer impact fees from the proposed Lakes at Antelope subdivision, a second new park, Sierra Creek Park, will be constructed. A number of district parks had older children's playground equipment removed and

replaced with modern and challenging equipment. The district would have liked to have done more, but has limited resources and many unmet needs.

The Parks and Facilities Superintendent and his key staff have spent the better part of the last several months visiting and evaluating district buildings and parks. The objective was to identify all obvious or known facility deficiencies and unmet needs. A list of these identified facilities with deficiencies has been developed for BOD review. The list includes an ADA Compliance Study, Recreation and Park Master Plan and park field and turf renovation projects for priority and funding consideration.

Hopefully funding can be identified in the next several budget cycles to fund a new Recreation and Park Master Plan. However, even after funding has been identified, it will take approximately one year to develop the plan and then likely another year before funding can be identified to address the most urgent priorities. Until a new master plan can be completed, the district must prioritize and address certain necessary park and facility improvements and match those needs with available funding sources.

Staff's intent is to share this list with the BOD and to then schedule a meeting with the Facilities, Acquisition and Development Committee (Board Members Reynolds and Harding) sometime before the April 8, 2021 regular board meeting. From this list, the Facilities, Acquisition and Development Committee will reprioritize this list focusing on the most urgent facility needs, with identified funding sources for possible BOD funding in FY 2021-2022.

FISCAL INFORMATION

Currently, the District has \$1,219,463 in two combined Park Dedication Accounts:

Park Fees 346I	\$1,205,426.00
Park Dedication Account 088L	<u>14,037.00</u>
Total	\$1,219,463.00

Staff has spoken with Blair Aas, SCI Consultants regarding the above funding (aka Fee Uses) and what is available to the district as either Allowable Uses or Prohibited Uses. For this report I will briefly share with you the key components of each.

Allowable Uses

- The cost of new or expanded parks and recreational facilities (100%)
- The cost of new recreational facilities in existing parks that expand service capacity (100%)
- Parks and Recreational facility costs already incurred that provide growth-related capacity (100%)
- The proportional costs of parks and recreational facility renovation projects that expand service capacity
- Collection, accounting, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates, and other costs reasonably related to compliance with the Act

Prohibited Uses

- Existing deficiencies, such as renovation or replacement of existing recreational facilities that do not expand service capacity
- Parkland acquisition, construction of swimming pools, and purchase or lease of vehicles
- Operational, maintenance, or repair cost

SUMMARY

Staff will meet with the Facilities, Acquisition and Development Committee to review the attached list. Working with the committee, the list will be paired down to a shorter, more manageable list of projects, studies and possibly master plans that staff will recommend to the BOD for inclusion as part of the FY 2021-2022 budget. It is likely that one or more of the high priority projects will need to be funded from the General Fund as the Park Dedication funds are not allowable in some situations. Staff will share that information with the committee and with the full board at the April 8 board meeting.

RECOMMENDATION

Advisory only. No action required of the Board of Directors at this time.

ATTACHMENT "A"

Master Facility Needs List

ATTACHMENT

“A”

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

MASTER FACILITY NEEDS LIST

March 11, 2021

Park Facility	Priority	Anticipated Cost	
Capehart	High – Age unknown	TBA	
Chardonnay	High – Installed in 1996	TBA	
Planehaven	High – Installed in 1989	TBA	
Ridgepoint	High – Installed in 1996	TBA	a
Freedom Park repairs	High	TBA	b
Brock	Medium – Installed in 2012	TBA	
Cherry Blossom	Low – New structure	TBA	
Karl Rosario	Low – Installed in 2014	TBA	
Larchmont	Low – Installed in 2015	TBA	
Memorial	Low – Installed in 2015	TBA	
Strizek	Low – Installed in 2017	TBA	
Sports Complex	Pending		c

a – Joint Use Agreement with TRUSD expires in 2024.

b - Swings, climbing tube, rock structure landing surface, swing set landing surface.

c - Joint Use Agreement with TRUSD has expired.

The District has a variety of children’s play structures in 12 parks. The age of this equipment is ranges between 2-32 years. Generally, play equipment should be replaced every 1-15 years. Repairs to all play structures is regular and on-going, but equipment parts for the older structures are difficult to find.

Park Pedestrian Pathways	Priority	Anticipated Cost
Brock	High	\$7,100
District Office Complex	High	\$7,400
Karl Rosario	High	\$6,500
Larchmont	High	\$6,500
Capehart	Medium	\$4,600
Memorial	Medium	\$4,400

Planehaven	Medium	\$1,500	
Strizek	Medium	\$3,000	
Freedom Park	Low	TBA	
Chardonnay	Low	TBA	
Cherry Blossom	No repairs required at this time	TBA	
Ridgepoint	No repairs required at this time	TBA	
Ruth Inman	No repairs required at this time	TBA	
Sierra Creek	No repairs required at this time	TBA	
Sports Complex	Pending		a

a - Joint Use Agreement with TRUSD has expired

In order to become ADA compliant in all District parks, concrete pathways must be addressed. Several sections in certain parks suffer from damage due to tree roots and age. They are a hazard and if not addressed, could cause trip and falls.

<u>Misc. Park Amenities</u>	<u>Priority</u>	<u>Anticipated Cost</u>	
-----------------------------	-----------------	-------------------------	--

Several District parks have amenities that are unique to those parks and require regular inspection and repairs as needed.

Brock ball fields (3)	Low	TBA	
Capehart ball field (1)	Low	TBA	
Ridgepoint Basketball Court	Medium – asphalt repairs, nets	TBA	
Freedom Park Basketball Court	Low – striping and nets	TBA	
Larchmont Basketball Court	Low – striping and nets	TBA	
Karl Rosario	Low – striping and nets	TBA	
Capehart	Low – striping and nets	TBA	
Freedom Park Horse Shoe Pit	Low – sand	TBA	
Freedom Park Splash Pad	Low	TBA	

<u>Picnic Areas</u>	<u>Priority</u>	<u>Anticipated Cost</u>
---------------------	-----------------	-------------------------

Most District parks have picnic tables and benches, with shade structures at a few. These require regular inspections and repairs or replacement as needed. Many parks should have the bbq grills replaced with modern equipment.

Larchmont tables and grills	High – age and rust	TBA
Freedom Park	Medium	TBA
Ruth Inman bench	Low	TBA
Brock picnic benches	Low - minor repairs and paint	TBA

DISTRICT, PARK AND FACILITY PARKING LOTS: Some District parks have dedicated parking lots that require regular inspections and repairs as needed. Most parks have on-street parking only. The parking lots at the Office Complex, Strizek and Capehart have been resealed within the past 3-4 years with asphalt and re-striped within the last four years. The speed bumps in the lot at Brock were repainted two years ago. Security of the parking lot at Brock is a recurring issue as the park is a magnet for after hours parking and related illegal activity. Security gates are in place and a plan to open and close them is being studied.

Capehart ball field access road	Medium – reseat with asphalt	TBA
--	------------------------------	-----

DISTRICT BUILDINGS: Some District parks have buildings on the premises. The Clubhouse at Strizek Park is leased to the SETA Head Start program. A new roof was installed three years ago, along with repairs to the building siding. The roof over the Capehart gymnasium was replaced four years ago. The Community center kitchen was remodeled, the interior was painted, new tile floors and new LED lighting were recently installed. New HVAC units were installed over the Recreation Center and Office.

Capehart Gymnasium Complex	High	TBA
-----------------------------------	------	-----

Interior and exterior paint, drywall repairs in storage room, stucco on pre-school bathrooms, gym floor, HVAC units (2), bleachers, basketball standards, pre-school flooring, pre-school membrane roof, pools removed along with plumbing and old components, exterior bathrooms updated.

Office Complex	High	TBA
-----------------------	------	-----

Re-seal/replace membrane roofs on both buildings, replace windows in Community Center, research replacement of partitions in the community center, replace four HVAC units over the community center, new carpet in the recreation center lobby, lobby, common areas and all offices, and replace doors in community center, office and recreation center with ADA compliant doors.

PARK RESTROOMS: Two District parks/facilities have restrooms accessible to the public, Freedom Park and Capehart. Restrooms are cleaned daily and repairs are made as needed.

Memorial Park Restroom	Medium – non-operating	TBA
Freedom Park Restroom	Medium (Frequently vandalized)	TBA

The restroom at Memorial Park needs to be removed and replaced. It is beyond repair.

PARK SIGNAGE: Modern, aesthetically pleasing monument signs have been installed within the past 3-4 years at Freedom Park, Cherry Blossom Park, the Community Center and soon to be installed at Capehart. All other parks have dated signage that have been repainted and repaired as needed. The district should install new monument signs at 1-2 parks every year until all have been replaced. Costs for monument signs range from \$3,000 to \$10,000.

TURF MAINTENANCE/LANDSCAPING/TREE MAINTENANCE:

All parks should be aerated and fertilized on an annual basis. Starting with FY 2021-2022, the district needs to over-seed 2-3 parks per year. The district should consider contracting out the over-seeding work as it requires specialized equipment not currently owned by the district. The district will need to budget additional funds to ensure that all parks are aerated and for the 2-3 parks that will be over-seeded. The additional cost for the above mentioned maintenance has yet to be determined; however, this is considered to be more of a maintenance issue as opposed to park improvements.

Strizek Park Irrigation System: The irrigation system in this park is non-operational in some areas and extremely low water pressure in other locations of the park. Due to the age of this park, and what is likely the original irrigation system, the district will need to contract out a full replacement of the current irrigation system. The cost for this replacement is unknown and may not likely be known until a new irrigation system has been designed and put out to bid. This needs to be a priority issue for the district as in many parts of the park there is no turf, only dirt.

Irrigation System Replacement: Priority – High Cost - TBA

Department of Finance

Ben Lamera
Director



County of Sacramento

Divisions

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

January 15, 2021

To: Pooled Investment Fund Participant Agency Board Chairs

Subject: **CALENDAR YEAR 2021 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 2021 investment policy on December 8, 2020.

The 2021 investment policy allows for the purchase of government securities issued by, or backed by, the United States government that have the possibility of returning a zero or negative yield if held to maturity.

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 2021 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 www.finance.saccounty.net/investments.

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Ben Lamera", is written over a printed name and title.

Ben Lamera
Director of Finance

Enclosure



SACRAMENTO COUNTY

Annual Investment Policy of the Pooled Investment Fund

CALENDAR YEAR 2021

*Approved by the
Sacramento County Board of Supervisors*

**December 8, 2020
Resolution No. 2020-0783**

Table of Contents

I.	Authority.....	1
II.	Policy Statement	1
III.	Standard of Care.....	1
IV.	Investment Objectives.....	1
	A. Safety of Principal	1
	B. Liquidity	2
	C. Public Trust	2
	D. Maximum Rate of Return	2
V.	Pooled Investment Fund Investors	2
VI.	Implementation	2
VII.	Internal Controls.....	3
VIII.	Sacramento County Treasury Oversight Committee.....	4
IX.	Investment Parameters.....	4
	A. Investable Funds.....	4
	B. Authorized Investments.....	5
	C. Prohibited Investments.....	5
	D. Credit Requirements	5
	E. Maximum Maturities	7
	F. Maximum Concentrations	8
	G. Repurchase Agreements.....	8
	H. Community Reinvestment Act Program	9
	I. Criteria and Qualifications of Brokers/Dealers and Direct Issuers.....	9
	J. Investment Guidelines, Management Style and Strategy.....	10
	K. Approved Lists	10
	L. Calculation of Yield and Costs.....	10
X.	Reviewing, Monitoring and Reporting of the Portfolio	10
XI.	Withdrawal Requests for Pooled Fund Investors	10
XII.	Limits on Honoraria, Gifts and Gratuities	10
XIII.	Terms and Conditions for Outside Investors	11
	Appendix A – Comparison and Interpretation of Credit Ratings.....	12

SACRAMENTO COUNTY

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

CALENDAR YEAR 2021

I. Authority

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

II. Policy Statement

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

III. Standard of Care

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

IV. Investment Objectives

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

A. Safety of Principal

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

B. Liquidity

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

C. Public Trust

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

D. Maximum Rate of Return

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

V. Pooled Investment Fund Investors

The Pooled Investment Fund investors are comprised of Sacramento County, school and community college districts, districts directed by the Board of Supervisors, and independent special districts 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.

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.

Quarterly, the Director of Finance will provide the Oversight Committee with a copy of the Pooled Investment Fund activity and its compliance to the annual Policy and California Government Code.

Annually, the Oversight Committee shall cause an annual audit of the activities within the Pooled Investment Fund to be conducted to determine compliance to the Policy and California Government Code. This audit will include issues relating to the structure of the investment portfolio and risk.

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 Director of Finance shall prepare an Investment Policy that will be forwarded to and monitored by the Oversight Committee and rendered to Boards of all local agency participants. The Board of Supervisors shall review and approve the Policy during public session. Quarterly, the Director of Finance shall provide the Oversight Committee a report of all investment activities of the Pooled Investment Fund to ensure compliance to the Policy. 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 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. Annually the Director of Finance and/or his designee will update the list of tobacco-related companies.

D. Credit Requirements

Except for municipal obligations and Community Reinvestment Act (CRA) bank deposits and certificates of deposit, the issuer's short-term credit ratings shall be at or above A-1 by Standard & Poor's, P-1 by Moody's, and, if available, F1 by Fitch, and the issuer's long-term credit ratings shall be at or above A by Standard & Poor's, A2 by Moody's, and, if available, A by Fitch. There are no credit requirements for Registered State Warrants. All other municipal obligations shall be at or above a short-term rating of SP-1 by Standard & Poor's, MIG1 by Moody's, and, if available, F1 by Fitch. In addition, domestic banks are limited to those with a Fitch Viability rating of a or better, without regard to modifiers. The Investment Group is granted the authority to specify approved California banks with Fitch Viability ratings of bbb+ but they must have a Support rating of 1 where appropriate. Foreign banks with domestic licensed offices must have a Sovereign rating of AAA from Standard and Poor's,

Moody's, or Fitch and a Fitch Viability rating of a or better, without regard to modifiers; however, a foreign bank may have a rating of bbb+ but they must have a Support rating of 1. Domestic savings banks must be rated a or better, without regard to modifiers, or may have a rating of bbb+ but they must a Support rating of 1.

Community Reinvestment Act Program Credit Requirements

Maximum Amount	Minimum Requirements
Up to the FDIC- or NCUSIF-insured limit for the term of the deposit	Banks — FDIC Insurance Coverage
	Credit Unions — 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</p> <p>Collateral is required</p> <p style="text-align: center;">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>

Eligible banks must have Community Reinvestment Act performance ratings of "satisfactory" or "outstanding" from each financial institution's regulatory authority. In addition, deposits greater than the federally-insured amount must be collateralized. Banks must 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 their commitment to meeting the community reinvestment lending and charitable activities, which are also 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 Treasury and Agency securities, 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.....	180 days
CRA Bank Deposit/Certificates of Deposit	1 year
Repurchase Agreements	1 year
Reverse Repurchase Agreements	92 days
Medium-Term Corporate Notes.....	180 days
Collateralized Mortgage Obligations	180 days

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

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

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

F. Maximum Concentrations

No more than 80% of the portfolio may be invested in issues other than United States Treasuries and Government Agencies. 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.

No more than 10% of the portfolio, except Treasuries and Agencies, 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. Treasuries or Agencies 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 Treasuries or Agencies valued at 110%, or mortgage-backed securities valued at 150%.

H. Community Reinvestment Act Program

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

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

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

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

Each broker/dealer and direct issuer will be sent a copy of this Policy and a list of those persons authorized to execute investment transactions. Each firm must acknowledge receipt of such materials to qualify for the Approved List of brokers/dealers and direct issuers.

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

J. Investment Guidelines, Management Style and Strategy

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

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

K. Approved Lists

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

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

L. Calculation of Yield and Costs

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

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

X. Reviewing, Monitoring and Reporting of the Portfolio

The Review Group will prepare and present to the Director of Finance at least monthly a comprehensive review and evaluation of the transactions, positions, performance of the

Pooled Investment Fund and compliance to the California Government Code, Policy, and Investment Guidelines.

Quarterly, the Director of Finance will provide to the Oversight Committee and to any local agency participant that requests a copy, a detailed report on the Pooled Investment Fund. 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.

Each quarter, the Director of Finance shall provide to the Board of Supervisors and interested parties a comprehensive report on the Pooled Investment Fund.

Annually, the Director of Finance shall provide to the Oversight Committee the Investment Policy. Additionally, the Director of Finance will render a copy of the Investment Policy to the legislative body of the local agencies that participate in the Pooled Investment Fund.

XI. Withdrawal Requests for Pooled Fund Investors

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

XII. Limits on Honoraria, Gifts, and Gratuities

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

No individual may receive aggregate gifts, honoraria, and gratuities from any single source in a calendar year in excess of the amount specified in Section 18940.2(a) of Title 2, Division 6 of the California Code of Regulations. This limitation was \$500 for the period January 1, 2019, to December 31, 2020, and the State Fair Political Practices Commission will update this limit for inflation by January 2021. Any violation must be reported to the State Fair Political Practices Commission.

XIII. Terms and Conditions for Outside Investors

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

Appendix A

Comparison and Interpretation of Credit Ratings

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

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

Appendix A

Short Term / Commercial Paper Investment Grade Ratings

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

Fitch Support Ratings

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


Appendix A

Fitch Sovereign Risk Ratings	
<i>Rating</i>	<i>Interpretation</i>
AAA	Highest credit quality. 'AAA' ratings denote the lowest expectation of default risk. They are assigned only in cases of exceptionally strong capacity for payment of financial commitments. This capacity is highly unlikely to be adversely affected by foreseeable events.
AA	Very high credit quality. 'AA' ratings denote expectations of very low default risk. They indicate very strong capacity for payment of financial commitments. This capacity is not significantly vulnerable to foreseeable events.
A	High credit quality. 'A' ratings denote expectations of low default risk. The capacity for payment of financial commitments is considered strong. This capacity may, nevertheless, be more vulnerable to adverse business or economic conditions than is the case for higher ratings.
BBB	Good credit quality. 'BBB' ratings indicate that expectations of default risk are currently low. The capacity for timely payment of financial commitments is considered adequate but adverse business or economic conditions are more likely to impair this capacity.
BB	Speculative. 'BB' ratings indicate an elevated vulnerability to default risk, particularly in the event of adverse changes in business or economic conditions over time.
B	Highly speculative. 'B' ratings indicate that material default risk is present, but a limited margin of safety remains. Financial commitments are currently being met; however, capacity for continued payment is vulnerable to deterioration in the business and economic environment.
CCC	High default risk. Default is a real possibility.
CC	Very high levels of credit risk. Default of some kind appears probable.
C	Exceptionally high levels of credit risk. Default appears imminent or inevitable.
D	<p>Default. Indicates a default. Default generally is defined as one of the following:</p> <ul style="list-style-type: none"> • Failure to make payment of principal and/or interest under the contractual terms of the rated obligation; • The bankruptcy filings, administration, receivership, liquidation or other winding-up or cessation of the business of an issuer/obligor; or • The coercive exchange of an obligation, where creditors were offered securities with diminished structural or economic terms compared with the existing obligation.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD OF DIRECTORS

TO: Pat Williams, Chairperson
Board of Directors

FROM: Larry Mazzuca, Administrator 

DATE: March 11, 2021

SUBJECT: Contingency Fund Transfer Request

BACKGROUND

Since the previous approved Contingency Fund transfer was approved by the Board of Directors last January, several new or unforeseen district expenses have occurred that will require a second transfer from the Contingency Fund.

DISCUSSION

A. District Sign Board:	\$35,000.00
B. Business Conference Expense (BOD/Administrator):	3,500.00
C. Accounting Services:	650.00
D. <u>Salaries (Administrator Life Insurance Policy):</u>	<u>375.00</u>
Total	\$39,525.00

Current Contingency Fund Balance:	\$73,020.00
<u>Proposed 3/11/2021 Proposed Expenditures:</u>	<u>- 39,525.00</u>
Remaining Balance:	\$33,495.00

RECOMMENDATION

Staff is requesting that the Board approve Resolution No. 600 which includes expenditures of \$39,525.00 from the FY2020-2021 Contingency Fund.

RESOLUTION #600

**RESOLUTION OF THE NORTH HIGHLANDS RECREATION AND PARK DISTRICT
AUTHORIZING FY2020/2021 BUDGET AMENDMENT CONTINGENCY FUND
DECREASE**

WHEREAS, unanticipated costs for Full-Time Salaries, Business Conference Expense, Accounting Services, Fixed Asset Equipment for Business Area 346A, Fund Center 9349346 and Cost Center 9349346000 will exceed the 2020-2021 Fiscal Year budgeted amount, and

WHEREAS, funds are available in the Contingency Account 79790100 for Business Areas 346B, Fund Center 9349346 and Cost Center 9349346000;

NOW, THEREFORE BE IT RESOLVED and ordered by the North Highlands Recreation and Park District Board of Directors that the amount of thirty-nine thousand five hundred and twenty-five dollars (\$39,525) be decreased from the Contingency Account 79790100 for Business Areas 346A, Fund Center 9349346 and Cost Center 9349346000 and increase Account 10111000 (Salaries) by the amount of three hundred and seventy-five dollars (\$375), Account 20202900 (Business Conference Expense) by the amount of three thousand five hundred dollars (\$3,500), Account 20250500 (Accounting Services) by the amount of six hundred and fifty dollars (\$650), Account 43430300 (Fixed Asset-Equipment) by the amount of thirty-five thousand dollars (\$35,000).

On a motion by Board Member _____ seconded by Board Member _____, the foregoing resolution was passed and adopted by the Board of the North Highlands Recreation and Park District, this 11th day of March 2021, by the following vote:

Patrick Williams
Chairperson, Board of Directors

AYES:
NAYS:
ABSTAIN:
ABSENT:

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Larry Mazzuca, Administrator
FROM: Sarah Musser, Recreation Superintendent
DATE: March 11, 2021
SUBJECT: Recreation Division's Scholarship Program

BACKGROUND:

The Recreation Division scholarship program has been around in some form or another since the early 2000's. All funding must come from the private sector. No government funds can be used, as it is considered to be a gift of public funds. The scholarship fund has been replenished by several resources including periodic donations by community members, proceeds from vending machine contracts, corporate donations and small grants. The District cannot use taxpayer or program revenue to support the program. Some of the notable changes in the scholarship program over the years is the funding criteria. In the early 2000's, approved recipients were able to receive a larger scholarship contribution. Overtime, increasing costs, and lower contributions required staff to adjust the criteria.

SCHOLARSHIP RECIPIANT DATA (2015-2020):

Total number of scholarships: 174 (\$7,108.80)

Aquatics scholarships: 59 (\$2,957.50)

- Accounts for 34% of the scholarships awarded to individuals
- Accounts for 42% of the total amount of scholarships awarded

Youth Sports scholarships: 90 (\$2,429.50)

- Accounts for 52% of the scholarships awarded to individuals
- Accounts for 34% of the total amount of scholarships awarded

Daycare scholarships: 25 (\$1,721.00)

- Accounts for 14% of the scholarships awarded to individuals
- Accounts for 24% of the total amount of scholarships awarded

SCHOLARSHIP CRITERIA:

Recipients must submit a scholarship application, reside within the boundaries of the North Highlands Recreation & Park District and have a financial need that would prevent them from participating in the programs offered through NHRPD. Scholarships can be used for youth or senior programs. Staff will evaluate applicants and take into consideration their hardship (single parent, low income, multiple children at home, etc.) In some cases, the child's school will be contacted as a possible reference.

FUNDS:

The current scholarship program has a current balance of \$539.75. Scholarships are first come first serve and can be used for programs with a fee of \$50.00 or greater. There is a fixed cap of 25% off the registration fee. A limit of \$30.00 per child per fiscal year and a limit of two scholarships per family per fiscal year.

EXAMPLES:

In the example of Summer Kids Camp, the fixed cap of 25% off is higher than the maximum scholarship amount that someone can receive within the fiscal year so they would receive a flat \$30.00 off for one Summer Kids Camp session. In

the example of swim lessons, the participant can receive the full fixed cap amount of 25% off for one session of swim lessons because the program fee is lower.

<u>Summer Kids Camp</u>		<u>Swim Lessons</u>	
Camp Fee:	\$135.00	Swim Lesson Fee:	\$50.00
25% off: \$33.75		25% off: \$12.50	
Max scholarship:	-\$30.00	Scholarship	-\$12.50
Cost for participant:	\$105.00	Cost for participant:	\$37.50

SUMMARY:

Because of COVID-19, the scholarship program has been dormant for the last twelve plus months. The district has received little, donations for this fund in well over a year. Recent vending machine contracts have resulted in little, if any, revenue from this source resulting in the district having the vending machines removed. Since 2015, the scholarship program has received approximately \$7,100 in donations which spread over the course of 5-6 years does not result in many scholarships offered. The need for financial assistance through the scholarship program far outweighs the donations received by the district.

The district's scholarship fund needs a top to bottom review. There is a need to generate donations in amounts greater than what has traditionally been received by the district. The current method of simply waiting for donations to be made to the district is not enough to support the program. A more organized effort of reaching out to the business community or through philanthropic institutions needs to be explored. In addition, a full review of the scholarship eligibility requirements needs to occur.

Until the scholarship program has gone through this review process, it may be necessary to put the program on temporary hold. That may be a better option than to restart the program in its current format which would quickly deplete the remaining fund balance of approximately \$500.

Lastly, while the scholarship program is important, and it is, until this review process has been completed, the district's priority should be focused on restarting its programs, services, activities, events, etc. Without these programs, there won't be a need for a scholarship fund. Right now, there is limited staff time that can be dedicated to this effort.

RECOMMENDATION:

This report is advisory only. No BOD action is required at this time.

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT MARCH 2021
(Bills paid in February 2021)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<u>BENEFITS</u>				
1210	Retirement	Voya	Feb-21	\$
1230	Insurance	California Choice	Mar-21	\$ 4,011.57
1230	" " "	CoPower	Mar-21	\$ 9,387.26
1240	Workers' Comp	CAPRI	4th Quarter	\$ 1,144.00
	Total			\$ -
14,542.83				
<u>SERVICES & SUPPLIES</u>				
2039	Empl. Tran-Mileage	Graham	Jan 2021	\$
2076	Office Sup	USBank	Amazon (Supplies)	\$ 44.85
2104	Agri/Hort	Steve's Rock & Readh	Shredded Cedar	\$ 46.16
2112	Bldg Maint. Sup	Grainger	Supplies	\$ 271.56
2112	" " "	Home Depot	Supplies	\$ 85.19
2112	" " "	Home Depot	Supplies	\$ 38.73
2122	Chemical Supplies	Target Specialty	Supplies	\$ 173.55
2122	" " "	Target Specialty	Supplies	\$ 166.20
2142	Land Imp Sup	Sprinkler Service	Supplies	\$ 314.38
2191	Electric	SMUD	3548415 3244 Freedom Park	\$ 589.67
2191	" " "	SMUD	7000000346 District	\$ 171.60
2191	" " "	SMUD	2919472 - Recreation Way/Dudley	\$ 2,695.45
2191	" " "	SMUD	2733018 Aztec	\$ 55.85
2192	Nat'l Gas	PG&E	8802679102-5 3829 Stephen Drive	\$ 29.37
2192	" " "	PG&E	2198624112-9 7916 Aztec BLDG 518	\$ 114.16
2192	" " "	PG&E	0593497194-5 7916 Aztec BLDG 5360	\$ 377.23
2193	Refuse	Republic Servie	3929 Karl, 7916 Aztec Way, 6040 Watt	\$ 16.65
2193	" " "	Public Works	Dump	\$ 406.25
2195	Sewage	Sac Utilities	3929 Karl Dr.	\$ 345.85
2195	" " "	Sac Utilities	3911 Blackfield Dr.	\$ 113.70
2195	" " "	Sac Utilities	2802 Perrin	\$ 113.70
2195	" " "	Sac Utilities	3843 Bainbridge	\$ 113.70
2195	" " "	Sac Utilities	7916 Aztec	\$ -
2195	" " "	Sac Utilities	6040 Watt	\$ -
2197	Tele & Teleg	AT&T	Service - Capehart	\$ 64.20
2197	" " "	Comcast	Service - Shop	\$ 89.83
2197	" " "	Comcast	Service - District	\$ 265.02
2197	" " "	Telepacific	Service	\$ 1,116.49
2198	Water	Sac Suburban	Memorial, Larchmont, Brock #1, Brock #2, Navaho Bldg 518, Navaho bldg 539, Navaho/chip Karl Dr., Strizek, Karl&Rosario,Planehaven,vWings Way, 6040 Watt, Freedom, Softball Complex	\$ 2,142.19
2198	" " "	Sac Suburban	Chardonay	\$ 1,886.18
2198	" " "	CA/American	Sierra	\$ 195.72
2198	" " "	CA/American	Service	\$ 196.23
2205	Auto Maint. Serv	J&T Auto	Service	\$ 140.00
2205	" " "	J&T Auto	Service	\$ 124.64
2205	" " "	O'Reilly	Supplies	\$ 126.96
2205	" " "	Smog N Tag	Service	\$ 59.75
2205	" " "	J&T Auto	2010 Ford F150	\$ 396.96
2205	" " "	NH Tire Pros	2000Chevrolet Truck (Dianostic/battery)	\$ 530.58
2211	Constr Equip. Serv	Turf Star	Machine Inspection	\$ 385.00
2226	Expend Tools	CH Mowers	Tools	\$ 332.95
2261	Office Equip Mtn	NCS Computers	Computer Cameras and Microphone	\$ 536.39
2261	" " "	NCS Computers	January and February monthly Services	\$ 484.00
2261	" " "	USBank	MicosSoft(Program)	\$ 36.00

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT MARCH 2021
(Bills paid in February 2021)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
2275	Rents & Leases	DLL Financial	copier	\$ 186.28
2275	" " "	Sac Valley	7916 Monitoring	\$ 326.82
2275	" " "	Alhambra	water	\$ 31.93
2275	" " "	CIT - AVAYA	Phone Equipment	\$ 432.18
2275	" " "	DLL Financial	copier	\$ 194.62
2281	" " "	CH Mowers	Service	\$ 42.50
2281	" " "	CH Mowers	Service	\$ 356.75
2281	" " "	CH Mowers	Service	\$ 49.46
2292	Other Equip Sup	PlayPower	KarlRosario Park Swings	\$ 1,822.17
2292	" " "	USBank	Tap Plastics(Supplies)	\$ 69.99
2314	Clothing	American Logo	Staff Shirts	\$ 312.80
2314	" " "	USBank	Outdoor World (Mt. work boots)	\$ 841.82
2322	Custodial Sup	Waxie	Custodial cleaning supplies	\$ 510.09
2531	Legal Service	Bart.,Kron.,Shan	January 2021 Service	\$ 240.00
2591	Other Prof Serv.	DOJ	Recreation Fingerprints	\$ 160.00
2591	" " "	Synectic Technologies	Phone Repairs	\$ 193.75
2591	" " "	Walkers	COVID cleaning supplies	\$ 229.51
			Terminix,Adobe,WhenIWork,Zoom,Stream-	
			line (Service,Program,Scheduler,Board	
2591	" " "	USBank	Mtg.Website)	\$ 391.98
2591	" " "	Fulton El Caminio	Feb 2021 Patrol	\$ 2,080.00
			SacLibrary,Site Coord. Exp,Amazon	
2851	Recreation Serv.	USBank	(Camp,Distant learning,Supplies)	\$ 93.58
			Target,Dollar Tree,FunExpress (Raccoon	
2852	Recreation Sup	USBank	Club,Distant Learning)	\$ 156.93
			(Merchant Fees- Feb \$44.95/Jan - Bank	
2898	Other Oper Exp	NHRPD - BANK FEES	Fees \$37.44/Feb - Active Fee \$0)	\$ 82.39
2898	" " "	USBank	Sac County (parking)	\$ 5.25
	TOTAL			\$ 24,203.69

FIXED ASSETS

4201	Building Improvement			
4202	Structures			
4303	Equipment			
	TOTAL			\$ -

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT MARCH 2021
(Bills paid in February 2021)

<u>CODE</u> <u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
Total District Salaries	(FEBRUARY 2 PAY DAY)		\$ 71,249.85
Total District EDD	(FEBRUARY 2 PAY DAY)		\$ 978.98
Total District OASDI	(FEBRUARY 2 PAY DAY)		\$ 5,249.20
			<u>\$ 77,478.03</u>
 DISTRICT TOTALS			 \$116,224.55

9429 Building Rentals
9646 Rec Fees & Charges

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

NORTH HIGHLANDS RECREATION & PARK DISTRICT
CHERRY BLOSSOM BILLING REPORT MARCH 2021
(Bills paid in February 2021)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<u>BENEFITS</u>				
1210	Retirement	VOYA	None	\$ -
1230	Insurance	CALIFORNIA CHOICE	None	\$ -
1230	" " "	COPOWER	None	\$ -
1240	" " "	CAPRI	4th Qtr	\$ -
	Total			0.00
<u>SERVICES & SUPPLIES</u>				
2191	Electric	SMUD	6696230 7955 Bing Drive PED	\$ 23.65
2191	" " "	SMUD	6696231 7931 Scotland Drive PED	\$ 23.65
2198	Water	CA/American	Cherry Blossom Park 7930 Little Plum IRRG	\$ 35.01
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive	\$ 19.14
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive IRRG	\$ 68.19
2198	" " "	CA/American	Cherry Blossome Park 2794 Napoleon IRRG	\$ 68.19
2591	Other Prof Serv.	SCI Consulting	Special Tax Consulting and Levy Service	\$ 4,250.00
	TOTAL			\$ 4,487.83
<u>FIXED ASSETS</u>				
4201	Building Improvement			\$ -
4202	Structures			\$ -
4303	Equipment			\$ -
	TOTAL			\$ -
Total District Salaries		(FEBRUARY 2 PAY DAY)		\$ 2,072.00
Total District EDD		(FEBRUARY 2 PAY DAY)		\$ 44.04
Total District OASDI		(FEBRUARY 2 PAY DAY)		\$ 158.52
				\$ 2,274.56
DISTRICT TOTALS				\$6,762.39

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

	A	B	C	D	E	F	G	H	
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT							
2		REVENUE REPORT - FEBRUARY 2021							
3									
4	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT	
5	FACILITY RENTALS								
6	9429	Community Center	\$0.00	0.00	0.00	-1,665.00	1,665.00		
7	9429	Recreation Center	\$0.00	0.00	0.00	80.00	-80.00		
8	9429	TOTAL	\$35,000.00	0.00	0.00	-1,585.00	36,585.00	-5%	
9									
10	LEASED PROPERTY								
11	9690	Strizek Lease	\$0.00	1,591.37	0.00	14,730.96	-14,730.96		
12	9690	Capehart Lease - Day Care	\$0.00	2,851.00	0.00	22,457.00	-22,457.00		
13	9690	Freedom Park Lease - Softball	\$0.00	3,200.00	0.00	17,600.00	-17,600.00		
14	9690	Sierra Creek	\$0.00	0.00	0.00	5,000.00	-5,000.00		
15	9690	TOTAL	\$100,000.00	7,642.37	0.00	59,787.96	40,212.04	60%	
16									
17	REVENUE OTHER								
18	9790	Bad Check Reim	\$0.00	0.00	0.00	0.00	0.00		
19	9790	Sign Board	\$0.00	0.00	0.00	0.00	0.00		
20	9790	Team Fees - Brock	\$0.00	0.00	0.00	0.00	0.00		
21	9790	Utilities - Brock	\$0.00	0.00	0.00	0.00	0.00		
22	9790	Team Fees - Capehart	\$0.00	0.00	0.00	0.00	0.00		
23	9790	Utilities - Capehart	\$0.00	0.00	0.00	0.00	0.00		
24	9790	Storage Use - Capehart	\$0.00	0.00	0.00	400.00	-400.00		
25	9790	Pacific NH Little League Baseball	\$0.00	0.00	0.00	0.00	0.00		
26	9790	Team Fees - Pacific	\$0.00	0.00	0.00	0.00	0.00		
27	9790	JR Hornets Pacific	\$0.00	0.00	0.00	0.00	0.00		
28	9790	TRUSD Reim for Pacific Pool	\$0.00	0.00	0.00	0.00	0.00		
29	9790	USBank Incentive	\$0.00	0.00	0.00	0.00	0.00		
30	9790	Stale dated Check	\$0.00	0.00	0.00	0.00	0.00		
31	9790	Fulton El Camino Reim	\$0.00	0.00	0.00	0.00	0.00		
32	9790	Reim Settlement - Waste Mngmnt	\$0.00	0.00	0.00	63.44	-63.44		
33	9790	CAPRI Liability Reim	\$0.00	0.00	0.00	0.00	0.00		
34	9790	Jury Duty Reim	\$0.00	0.00	0.00	0.00	0.00		
35			\$8,000.00	0.00	0.00	463.44	7,536.56	6%	
36	AQUATICS								
37	9646	Swim Lesson	\$0.00	0.00	0.00	0.00	0.00		
38	9646	Adult Lap Swim	\$0.00	0.00	0.00	0.00	0.00		
39	9646	Swim Team	\$0.00	0.00	0.00	0.00	0.00		
40		TOTAL	\$20,000.00	0.00	0.00	0.00	0.00	0%	
41									
42	DAY CARE PROGRAM								
43	9646	Ridgepoint Raccoon Club	\$0.00	0.00	0.00	0.00	0.00		
44	9646	Distant Learning (T.R.U.S.D.)	\$0.00	0.00	0.00	74,943.00	0.00		
45	9646	Winter Camp	\$0.00	0.00	0.00	0.00	0.00		
46	9646	Spring Camp	\$0.00	0.00	0.00	0.00	0.00		
47	9646	Fall Camp	\$0.00	0.00	0.00	754.00	-754.00		
48	9646	Summer Kids Kamp - Comm Ctr	\$0.00	0.00	0.00	3,105.00	-3,105.00		
49		TOTAL	\$35,000.00	0.00	0.00	\$78,802.00	-43,802.00	225%	
50									
51	SPECIAL INTEREST CLASSES								
52	9646	Art Class	\$0.00	0.00	0.00	0.00	0.00		
53	9646	First Aid and CPR Class	\$0.00	0.00	0.00	0.00	0.00		
54	9646	Harvest Time	\$0.00	0.00	0.00	0.00	0.00		
55	9646	Pickle Ball	\$0.00	0.00	0.00	0.00	0.00		
56	9646	SR Movies	\$0.00	0.00	0.00	0.00	0.00		
57		TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	
58									
59	SPECIAL EVENTS								
60	9646	Halloween	\$0.00	0.00	0.00	0.00	0.00		
61	9646	Holiday Party	\$0.00	0.00	0.00	0.00	0.00		
62	9646	Movie Night in The Park	\$0.00	0.00	0.00	0.00	0.00		
63	9646	Spring Fling	\$0.00	0.00	0.00	0.00	0.00		
64	9646	Yard Sale	\$0.00	0.00	0.00	0.00	0.00		
65		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%	
66									
67	CONTRACT CLASSES								
68	9646	Kidz Love Soccer	\$0.00	0.00	0.00	0.00	0.00		
69	9646	Youth Tumbling/Dance	\$0.00	0.00	0.00	0.00	0.00		
70		TOTAL	\$5,000.00	0.00	0.00	0.00	5,000.00	0%	
71									
72	RECREATION MISC.								
73	9646	Gym Rental-Capehart/Pacific/R.P.	\$0.00	0.00	0.00	0.00	0.00		
74	9646	Open Gym Basketball	\$0.00	0.00	0.00	0.00	0.00		
75	9646	Park Rentals	\$0.00	0.00	0.00	-280.00	280.00		
76		TOTAL	\$25,000.00	0.00	0.00	-280.00	25,280.00	-1%	
77									
78								Page 1	

	A	B	C	D	E	F	G	H
79								
80	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
81	YOUTH SPORTS							
82	9646	Pee Wee Fball (K-1) - Fall	\$0.00	0.00	0.00	0.00	0.00	
83	9646	Pee Wee Bball (K-1) - Winter	\$0.00	0.00	0.00	0.00	0.00	
84	9646	Pee Wee Bball (K-1) - Spring	\$0.00	0.00	0.00	0.00	0.00	
85	9646	Youth Basketball - Winter	\$0.00	0.00	0.00	0.00	0.00	
86	9646	Youth Basketball - Spring	\$0.00	0.00	0.00	0.00	0.00	
87	9646	Jr Hi Basketball-Winter	\$0.00	0.00	0.00	0.00	0.00	
88	9646	TRUSD Jr Hi Basketball-Spring	\$0.00	0.00	0.00	0.00	0.00	
89	9646	TRUSD Middle School Volleyball	\$0.00	0.00	0.00	0.00	0.00	
90	9646	TRUSD Middle School Soccer	\$0.00	0.00	0.00	0.00	0.00	
91	9646	TRUSD Dodgeball	\$0.00	0.00	0.00	0.00	0.00	
92	9646	Youth Volleyball League	\$0.00	0.00	0.00	0.00	0.00	
93	9646	Youth Dodgeball	\$0.00	0.00	0.00	0.00	0.00	
94	9646	Cheer	\$0.00	0.00	0.00	0.00	0.00	
95	9646	Pee Wee Sports Camp	\$0.00	0.00	0.00	0.00	0.00	
96		TOTAL	\$35,000.00	0.00	0.00	0.00	35,000.00	0%
97								
98	ADULT SPORTS							
99	9646	Coed Power Volleyball-Monday	\$0.00	0.00	0.00	0.00	0.00	
100	9646	Adult Basketball	\$0.00	0.00	0.00	0.00	0.00	
101		TOTAL	\$5,000.00	0.00	0.00	0.00	5,000.00	0%
102								
103	TAXES							
104	9101	Prop Tax - Secured	\$1,354,620.00	0.00	0.00	791,312.94	563,307.06	
105	9102	Prop Tax - Unsec	\$50,000.00	0.00	0.00	52,758.53	-2,758.53	
106	9103	Supp Prop Tax	\$35,000.00	0.00	0.00	11,595.79	23,404.21	
107	9104	Prop Tax Sec Delinquent	\$9,251.00	0.00	0.00	12,109.48	-2,858.48	
108	9105	Prop Tax Supp Delinquent	\$1,989.00	0.00	0.00	1,868.04	120.96	
109	9106	Prop tax Unitary	\$8,500.00	0.00	0.00	4,481.04	4,018.96	
110	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	0.00	0.00	
111	9130	Prop Tax - Prior Unsec	\$600.00	0.00	0.00	916.41	-316.41	
112	9140	Prop Tax - Pently	\$0.00	0.00	0.00	218.31	-218.31	
113	9196	RDA Residual	\$12,250.00	6,365.62	0.00	6,365.62	5,884.38	
114		TOTAL	\$1,472,210.00	6,365.62	0.00	881,626.16	590,583.84	60%
115								
116	INTEREST INCOME							
117	9410	Interest Income	\$15,000.00	0.00	0.00	1,326.00	13,674.00	
118		TOTAL	\$15,000.00	0.00	0.00	1,326.00	13,674.00	9%
119								
120	USE OF MONEY/PROPERTY							
121	9522	Homeowner Prop Tax	\$11,000.00	0.00	0.00	6,472.97	4,527.03	
122		TOTAL	\$11,000.00	0.00	0.00	6,472.97	4,527.03	59%
123								
124	IN LIEU TAX							
125	9529	In Lieu Tax	\$70,000.00	0.00	0.00	0.00	70,000.00	
126		TOTAL	\$70,000.00	0.00	0.00	0.00	70,000.00	0%
127								
128	MISC. Revenue							
129	9530	Misc. Revenue	\$75,348.00	0.00	0.00	43,722.40	31,625.60	
130		TOTAL	\$75,348.00	0.00	0.00	43,722.40	31,625.60	58%
131								
132	AID TO LOCAL GOVERNMENT							
133	9531	Aid to Local Government	\$0.00	0.00		0.00	0.00	
134		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
135								
136	REDEVELOPMENT FUNDS							
137	9533	Redevelopment Passthru	\$9,200.00	4,883.18	0.00	4,883.18	4,316.82	
138		TOTAL	\$9,200.00	4,883.18	0.00	4,883.18	4,316.82	0%
139								
140	STATE AID							
141	9569	State Aid	\$0.00	0.00		0.00	0.00	
142		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
143								
144								
145								
146								
147								
148								
149								
150								
151								
152								
153								
154								
155								
156								

	A	B	C	D	E	F	G	H
157								
158	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
159	9429	Building Rental	\$35,000	0.00	0.00	-1,585.00	36,585.00	-5%
160	9646	Rec Fees & Charges	\$125,000	0.00	0.00	78,522.00	46,478.00	63%
161	9100	Taxes	\$1,472,210	6,365.62	0.00	881,626.16	590,583.84	60%
162	9410	Interest Income	\$15,000	0.00	0.00	1,326.00	13,674.00	0%
163	9522	Homeowner Prop Tax	\$11,000	0.00	0.00	6,472.97	4,527.03	59%
164	9529	In Lieu Tax	\$70,000	0.00	0.00	0.00	70,000.00	0%
165	9530	Misc. Revenue	\$75,348	0.00	0.00	43,722.40	31,625.60	58%
166	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
167	9533	Redevelopmnet Funds	\$9,200	4,883.18	0.00	4,883.18	4,316.82	0%
168	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
169	9690	Lease Property	\$100,000	7,642.37	0.00	59,787.96	40,212.04	60%
170	9790	Revenue Other	\$8,000	0.00	0.00	463.44	7,536.56	6%
171		TOTAL	\$1,920,758	18,891.17	0.00	1,075,219.11	845,538.89	56%
172								
173		GENERAL RESERVED FUND	\$0					
174		CARRY OVER	\$365,075	0.00	0.00	365075.00	0	100%
175								
176		TOTAL BUDGET	\$2,285,833	18,891.17	0.00	\$1,440,294	845,539	63%
177								
178		Donations		0.00				
179		ADA Subsidiary		0.00	0.00			
180		Field Deposit - Brock Park		0.00				
181		Field Deposit - Softball Complex		0.00				
182		Field Deposit - Capehart		0.00				
183		Bldg Deposit		0.00	0.00			
184		Bldg Guards		0.00				
185		Bldg Ins. Subsidiary		0.00				
186				0.00				
187								
188	2191	SMUD Reim - Something Extra		380.00				
189	2192	PG&E Reim - Something Extra		10.00				
190	2193	Republic Serv. Reim - Something		90.00				
191	2195	Sewage Reim - Something Extra		240.00				
192	2198	Water Reim - Something Extra		100.00				
193				0.00				
194				820.00				
195								
196								
197		Total Revenue		19,711.17				
198								
199								
200								
201		Program/Scholarship Donations	\$0.00	0.00	0.00	539.75	-539.75	
202								
203		District ADA Account	\$0.00	0.00	0.00	9,764.79	-9,764.79	
204		055000000	\$0.00	0.00	0.00	7,842.80	-7,842.80	
205		Contingency	\$200,000.00	126,980.00	0.00	126,980.00	73,020.00	
206		Park Dedication Acct 088L	\$0.00	0.00	0.00	14,037.00	-14,037.00	
207		Park Fees 346l	\$0.00	0.00	0.00	1,205,426.27	-1,205,426.27	
208		District Reserve Acct	\$0.00	0.00	0.00	936,116.56	-936,116.56	
209								
210								

	A	B	C	D	E	F	G	H
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK						
2		REVENUE REPORT - FEBRUARY 2021						
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	\$0.00	0.00	0.00	58.00	-58.00	
20		TOTAL	\$0.00	0.00	0.00	58.00	-58.00	0%
21								
22	USE OF MONEY/PROPERTY							
23	9522	Homeowner Prop Tax	\$0.00	0.00	0.00	0.00	0.00	
24		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
25								
26	IN LIEU TAX							
27	9529	In Lieu Tax	\$0.00	0.00	0.00	0.00	0.00	
28		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
29								
30	MISC. Revenue							
31	9530	Misc. Revenue	\$0.00	0.00	0.00	0.00	0.00	
32		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
33								
34	AID TO LOCAL GOVERNMENT							
35	9531	Aid to Local Government	\$0.00	0.00	0.00	0.00	0.00	
36		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
37								
38	REDEVELOPMENT FUNDS							
39	9533	Redevelopment funds	\$0.00	0.00	0.00	0.00	0.00	
40		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
41								
42	STATE AID							
43	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
44		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
45								
46	SPECIAL ASSESSMENT							
47	9603	Special Assessment	\$118,440.00	0.00	0.00	59,385.23	59,054.77	
48		TOTAL	\$118,440.00	0.00	0.00	59,385.23	59,054.77	50%
49								
50	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
51								
52	9100	Taxes	\$0	0.00	0.00	0.00	0.00	0%
53	9410	Interest Income	\$0	0.00	0.00	58.00	-58.00	0%
54	9522	Homeowner Prop Tax	\$0	0.00	0.00	0.00	0.00	0%
55	9529	In Lieu Tax	\$0	0.00	0.00	0.00	0.00	0%
56	9530	Misc. Revenue	\$0	0.00	0.00	0.00	0.00	0%
57	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
58	9533	Redevelopmnet Funds	\$0	0.00	0.00	0.00	0.00	0%
59	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
60	9603	Special Assessment	\$118,440	0.00	0.00	59,385.23	59,054.77	50%
61								
62		TOTAL	\$118,440	0.00	0.00	59,443.23	58,997	50%
63								
64		GENERAL RESERVED FUND	\$0					
65		CARRY OVER	\$40,195	0.00	0.00	0.00	40,195.00	0%
66								
67		TOTAL BUDGET	\$158,635	0.00	0.00	\$59,443	99,192	37%
68								
69								
70		Total Revenue		0.00				
71								
72								
73								
74								
75								

	A	B	C	D	E	F	G
1	NORTH HIGHLANDS RECREATION & PARK DISTRICT						
2	EXPENDITURE REPORT - FEBRUARY 2021						
3							
4	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
5	ADMINISTRATION						
6	SALARIES & BENEFITS						
7	1110	Administrator	110,172	8,477.84	76,260.56	33,911.44	69%
8	1110	Office Manager	60,240	4,636.92	41,615.50	18,624.50	69%
9	1110	Office Assistant	0	0.00	0.00	0.00	0%
10	1122	Board of Directors	8,500	400.00	4,500.00	4,000.00	53%
11		Sub-Total	178,912	13,514.76	122,376.06	56,535.94	68%
12	1210	Retirement	13,633	1,049.18	9,430.08	4,202.92	69%
13	1220	OASDI	13,687	951.95	8,728.15	4,958.85	64%
14	1230	Insurance	30,933	2,556.01	19,761.87	11,171.13	64%
15	1240	Worker's Comp.	2,652	0.00	1,690.13	961.87	64%
16	1250	Unemployment	490	49.62	294.00	196.00	60%
17		Sub-Total	61,396	4,606.76	39,904.23	21,490.77	65%
18		TOTAL	240,307	18,121.52	162,280.29	78,027.71	68%
19							
20	SERVICES & SUPPLIES						
21	2005	Ad/Leg	1,300	0.00	464.06	835.94	36%
22	2022	Bks/Subs	255	0.00	146.44	108.56	57%
23	2029	Bus Conf Exp	1,500	0.00	-515.00	2,015.00	-34%
24	2035	Educ/Trng	0	0.00	0.00	0.00	0%
25	2039	Empl Trans	300	0.00	0.00	300.00	0%
26	2051	Insurance	91,002	0.00	91,002.00	0.00	100%
27	2061	Memberships	9,300	0.00	9,400.00	-100.00	101%
28	2076	Office Sups	7,000	0.00	5,053.37	1,946.63	72%
29	2081	Postage	1,100	0.00	0.00	1,100.00	0%
30	2085	Printing	750	0.00	234.48	515.52	31%
31	2197	Tele & Teleg	15,500	1,381.51	10,331.08	5,168.92	67%
32	2261	Office Equip Mtnc	8,000	1,056.39	3,251.12	4,748.88	41%
33	2275	Rents & Leases	9,500	2,788.64	7,134.54	2,365.46	75%
34	2332	Food Sups	600	0.00	445.08	154.92	74%
35	2444	Medical Supplies	2,000	0.00	1,991.29	8.71	100%
36	2505	Actg Svcs	27,750	9,024.34	19,374.34	8,375.66	70%
37	2531	Legal Svcs	10,000	240.00	7,292.50	2,707.50	73%
38	2591	Other Prof Svcs	80,700	259.49	64,706.92	15,993.08	80%
39	2813	Sales Tax Adjustment	0	0.00	0.00	0.00	0%
40	2819	Registration Service	28,980	0.00	28,975.34	4.66	100%
41	2880	PY Expenditure	0	0.00	0.00	0.00	0%
42	2898	Other Oper Exp	16,000	87.64	761.36	15,238.64	5%
43		TOTAL	311,537	14,838.01	250,048.92	61,488.08	80%
44							
45							
46							
47	4303	Office Equipment	0	0.00	0.00	0	0%
48		TOTAL	0	0.00	0.00	0.00	0%
49							
50							
51							
52							
53							
54							
55							
56							
57							PAGE 1

	A	B	C	D	E	F	G
58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	RECREATION						
60	SALARIES & BENEFITS						
61	1110	Superintendent-Sarah	68,736	5,290.46	46,585.91	22,150.09	68%
62	1110	Supervisor-Rachel	52,104	4,011.08	35,085.26	17,018.74	67%
63	1122	Part Time	165,000	13,896.14	90,632.64	74,367.36	55%
64	1122	Part Time Ases	68,440	6,809.13	33,892.16	34,547.84	50%
65		Sub-Total	354,280	30,006.81	206,195.97	148,084.03	58%
66	1210	Retirement	9,667	744.13	6,388.85	3,278.15	66%
67	1220	OASDI	20,217	2,217.62	15,203.21	5,013.79	75%
68	1230	Insurance	13,494	1,087.60	8,476.50	5,017.50	63%
69	1240	Worker's Comp	5,394	0.00	3,746.64	1,647.36	69%
70	1250	Unemployment	5,510	554.28	2,551.55	2,958.45	46%
71		Sub-Total	54,282	4,603.63	36,366.75	17,915.25	67%
72		TOTAL	408,562	34,610.44	242,562.72	165,999.28	59%
73							
74	SERVICES & SUPPLIES						
75	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
76	2022	Books/Subs	0	0.00	0.00	0.00	0%
77	2029	Business/Conf Exp	500	0.00	0.00	500.00	0%
78	2035	Educ/Trng	1,000	0.00	0.00	1,000.00	0%
79	2039	Empl Trans	1,000	0.00	60.95	939.05	6%
80	2061	Memberships	300	0.00	295.00	5.00	98%
81	2065	Film Svcs	0	0.00	0.00	0.00	0%
82	2076	Office Sups	750	46.16	123.85	626.15	17%
83	2081	Postage	1,500	0.00	0.00	1,500.00	0%
84	2085	Printing	6,000	0.00	97.87	5,902.13	2%
85	2197	Tele & Teleg	0	0.00	0.00	0.00	0%
86	2275	Rents & Leases	0	0.00	0.00	0.00	0%
87	2314	Clothing	3,000	312.80	1,221.67	1,778.33	41%
88	2332	Food	500	0.00	119.94	380.06	24%
89	2444	Med Sups	2,500	0.00	969.93	1,530.07	39%
90	2591	Other Prof Svcs	5,000	420.00	3,406.27	1,593.73	68%
91	2851	Rec Svcs	5,000	93.58	784.44	4,215.56	16%
92	2852	Rec Sups	9,000	156.93	2,620.72	6,379.28	29%
93	2871	Transportation	1,800	0.00	0.00	1,800.00	0%
94	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
95			37,850	1,029.47	9,700.64	28,149.36	26%
96							
97	4303	Office Equipment	0	0.00	0.00	0.00	0%
98			0	0.00	0.00	0.00	0%
99							
100							
101							
102							
103							
104							
105							
106							
107							
108							
109							
110							
111							
112							
113							
114							

	A	B	C	D	E	F	G
115	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
116	MAINTENANCE						
117	SALARIES & BENEFITS						
118	1110	Superintendent-Scott	75,732	5,828.62	52,417.58	23,314.42	69%
119	1110	Supervisor - Sergio	60,240	4,636.92	41,692.28	18,547.72	69%
120	1110	Facility Mtnc Sprv.- Sean	67,980	5,232.30	19,688.40	48,291.60	29%
121	1110	Mtnc Wkr-Doug	12,505	0.00	8,812.30	3,692.70	70%
122	1110	Mtnc Wkr-Eric	41,880	3,224.62	28,981.58	12,898.42	69%
123	1110	Mtnc Wkr-Rodney	41,880	3,224.62	28,981.58	12,898.42	69%
124	1110	Mtnc Wkr-Steve	36,238	2,790.60	25,029.38	11,208.62	69%
125	1110	Mtnc Wkr-Adam	36,238	2,790.60	24,276.78	11,961.22	67%
126	1122	PT Maintenance Wkr	0	0.00	0.00	0.00	0%
127	1122	Freedom Park Monitor	0	0.00	0.00	0.00	0%
128	1122	Weekday & Weekend Bldg Monitor	15,000	0.00	9,220.13	5,779.87	61%
129		Sub-Total	387,693	\$ 27,728.28	239,100.01	148,592.99	62%
130	1210	Retirement	29,815	2,218.26	18,486.42	11,328.58	62%
131	1220	OASDI	29,659	2,079.63	17,934.29	11,724.71	60%
132	1230	Insurance	89,342	6,887.65	52,253.16	37,088.84	58%
133	1240	Worker's Comp.	36,615	0.00	27,162.40	9,452.60	74%
134	1250	Unemployment	2,205	375.08	989.72	1,215.28	45%
135		Sub-Total	187,636	11,560.62	116,825.99	70,810.01	62%
136		TOTAL	575,329	39,288.90	355,926.00	219,403.00	62%
137	SERVICES & SUPPLIES						
138	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
139	2035	Educ/Trng	500	0.00	0.00	500.00	0%
140	2039	Empl Trans	200	44.85	174.25	25.75	87%
141	2061	Memberships	300	0.00	300.00	0.00	100%
142	2076	Office Sups	200	0.00	193.01	6.99	97%
143	2104	Agri/Hort	2,000	271.56	271.56	1,728.44	14%
144	2111	Bldg Mtnc Svc	2,500	0.00	807.96	1,692.04	32%
145	2112	Bldg Mtnc Sups	7,500	297.47	3,711.87	3,788.13	49%
146	2122	Chem Sups	4,000	480.58	767.09	3,232.91	19%
147	2131	Elec Sys SVC	4,000	0.00	3,037.00	963.00	76%
148	2132	Elec Sys Sup	2,000	0.00	359.86	1,640.14	18%
149	2142	Land Imp Sup	15,000	589.67	9,578.10	5,421.90	64%
150	2151	Mech Sys Svc	0	0.00	0.00	0.00	0%
151	2162	Paint Sups	2,000	0.00	312.35	1,687.65	16%
152	2168	Plumbing Sups	4,800	0.00	1,125.09	3,674.91	23%
153	2191	Electricity	49,000	2,572.27	24,759.48	24,240.52	51%
154	2192	Natural Gas	3,000	498.04	2,024.13	975.87	67%
155	2193	Refuse	8,500	662.10	6,898.03	1,601.97	81%
156	2195	Sewage	6,200	101.10	1,315.13	4,884.87	21%
157	2197	Tele/Teleg	1,900	154.03	1,242.24	657.76	65%
158	2198	Water	95,000	4,320.32	69,825.01	25,174.99	74%
159	2205	Auto Mtnc Svc	12,000	1,378.89	7,006.37	4,993.63	58%
160	2206	Auto Mtnc Sup	0	0.00	0.00	0.00	0%
161	2211	Constr Equip Svc	7,500	385.00	5,844.97	1,655.03	78%
162	2212	Constr Equip Sup	0	0.00	0.00	0.00	0%
163	2226	Expend Tools	3,000	332.95	1,955.12	1,044.88	65%
164	2236	Fuels & Lubes	16,000	0.00	9,675.02	6,324.98	60%
165	2275	Rents & Leases	9,000	358.75	4,986.13	4,013.87	55%
166	2281	Shop Equip Svc	1,000	448.71	774.67	225.33	77%
167	2282	Shop Equip Sup	0	0.00	0.00	0.00	0%
168	2292	Other Equip	7,000	1,892.16	4,210.72	2,789.28	60%
169	2314	Clothing	1,800	841.82	1,020.96	779.04	57%
170	2321	Cust Svc	0	0.00	0.00	0.00	0%
171							

	A	B	C	D	E	F	G
172	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
173	2322	Cust Sup	16,000	510.09	11,027.91	4,972.09	69%
174	2444	Medical Sup	300	0.00	74.89	225.11	25%
175	2591	Other Prof Svc	70,000	2,375.75	43,318.55	26,681.45	62%
176	2898	Other Oper Exp	100	0.00	0.00	100.00	0%
177		TOTAL	352,300	18,516.11	216,597.47	135,702.53	61%
178							
179							
180	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
181	FIXED ASSETS						
182	4201	Building Improvement	0	0.00	0.00	0.00	0%
183	4202	Structures & Imp	0	0.00	0.00	0.00	0%
184	4303	Other Equip	0	0.00	0.00	0.00	0%
185			0	0.00	0.00	0	0%
186							
187							
188							
189							
190							
191							
192							
193							
194							
195							
196							
197							
198							
199							
200							
201							
202							
203							
204							
205							
206							
207							
208							
209							
210							
211							
212							
213							
214							
215							
216							
217							
218							
219							
220							
221							
222							
223							
224							
225							
226							
227							
228							

	A	B	C	D	E	F	G
229	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
230		DISTRICT TOTALS					
231	SALARIES & BENEFITS						
232	1110	FULL TIME SALARIES	663,945	47,753.98	429,427.11	234,517.89	65%
233	1122	PART TIME SALARIES	256,940	20,705.27	138,244.93	118,695.07	54%
234	1210	RETIREMENT	53,115	4,011.57	34,305.35	18,809.65	65%
235	1220	OASDI	63,563	5,249.20	41,865.65	21,697.35	66%
236	1230	INSURANCE	133,769	10,531.26	80,491.53	53,277.47	60%
237	1240	WORKER'S COMP	44,661	0.00	32,599.17	12,061.83	73%
238	1250	UNEMPLOYMENT	8,205	978.98	3,835.27	4,369.73	47%
239	1000	SALARIES/BENEFITS	1,224,198	92,020.86	760,769.01	463,428.99	62%
240							
241	SERVICES & SUPPLIES						
242	2005	AD/LEGAL NOTICE	1,300	0.00	464.06	835.94	36%
243	2022	BOOKS/SUBS	255	0.00	146.44	108.56	57%
244	2029	BUS/CONF EXP	2,000	0.00	-515.00	2,515.00	0%
245	2035	EDUC/TRNG	1,500	0.00	0.00	1,500.00	0%
246	2039	EMPLOY TRANS	1,500	0.00	235.20	1,264.80	0%
247	2051	INSURANCE	91,002	0.00	91,002.00	0.00	100%
248	2061	MEMBERSHIPS	9,900	0.00	9,995.00	-95.00	101%
249	2065	FILM SVC	0	0.00	0.00	0.00	0%
250	2076	OFFICE SUPS	7,950	46.16	5,370.23	2,579.77	68%
251	2081	POSTAGE	2,600	0.00	0.00	2,600.00	0%
252	2085	PRINTING	6,750	0.00	332.35	6,417.65	5%
253	2104	AGRI/HORT	2,000	271.56	271.56	1,728.44	14%
254	2111	BLDG MTNC SVC	2,500	0.00	807.96	1,692.04	32%
255	2112	BLDG MTNC SUP	7,500	297.47	3,711.87	3,788.13	49%
256	2122	CHEM SUPS	4,000	480.58	767.09	3,232.91	19%
257	2131	ELEC MTNC SVC	4,000	0.00	3,037.00	963.00	76%
258	2132	ELEC MTNC SUP	2,000	0.00	359.86	1,640.14	18%
259	2142	LAND IMP SUP	15,000	589.67	9,578.10	5,421.90	64%
260	2151	MECH SYS MTNC	0	0.00	0.00	0.00	0%
261	2162	PAINTING SUPS	2,000	0.00	312.35	1,687.65	16%
262	2168	PLUMBING SUPS	4,800	0.00	1,125.09	3,674.91	23%
263	2191	ELECTRICITY	49,000	2,572.27	24,759.48	24,240.52	51%
264	2192	NATURAL GAS	3,000	498.04	2,024.13	975.87	67%
265	2193	REFUSE	8,500	662.10	6,898.03	1,601.97	81%
266	2195	SEWAGE	6,200	101.10	1,315.13	4,884.87	21%
267	2197	TELE/TELEG	17,400	1,535.54	11,573.32	5,826.68	67%
268	2198	WATER	95,000	4,320.32	69,825.01	25,174.99	74%
269	2205	AUTO MTNC SVC	12,000	1,378.89	7,006.37	4,993.63	58%
270	2206	AUTO MTNC SUP	0	0.00	0.00	0.00	0%
271	2211	CONSTR EQUIP SVC	7,500	385.00	5,844.97	1,655.03	78%
272	2212	CONSTR EQUIP SUP	0	0.00	0.00	0.00	0%
273	2226	EXPEND TOOLS	3,000	385.00	1,955.12	1,044.88	65%
274	2236	FUELS / LUBES	16,000	0.00	9,675.02	6,324.98	60%
275	2261	OFF EQUIP MTNC	8,000	1,056.39	3,251.12	4,748.88	41%
276	2275	RENTS/LEASES	18,500	3,147.39	12,120.67	6,379.33	66%
277	2281	SHOP EQUIP SVCS	1,000	448.71	774.67	225.33	77%
278	2282	SHOP EQUIP SUPS	0	0.00	0.00	0.00	0%
279	2292	OTHER EQUIP SUPS	7,000	1,892.16	4,210.72	2,789.28	60%
280	2314	CLOTHING	4,800	1,154.62	2,242.63	2,557.37	47%
281	2321	CUST SVC	0	0.00	0.00	0.00	0%
282							
283							
284							
285							

	A	B	C	D	E	F	G
286	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
287	2322	CUST SUP	16,000	510.09	11,027.91	4,972.09	69%
288	2332	FOOD SUPS	1,100	0.00	565.02	534.98	51%
289	2444	MED SUPS	4,800	0.00	3,036.11	1,763.89	63%
290	2505	ACCOUNT SVC	27,750	9,024.34	19,374.34	8,375.66	70%
291	2531	LEGAL SVC	10,000	240.00	7,292.50	2,707.50	73%
292	2591	OTHER PROF SVCS	155,700	3,055.24	111,431.74	44,268.26	72%
293	2813	SALES TAX ADJUST.	0	0.00	0.00	0.00	0%
294	2819	REGISTRATION SVC	28,980	0.00	28,975.34	4.66	0%
295	2851	RECREATION SVC	5,000	93.58	784.44	4,215.56	16%
296	2852	RECREATION SUP	9,000	156.93	2,620.72	6,379.28	29%
297	2871	TRANSPORTATION	1,800	0.00	0.00	1,800.00	0%
298	2880	PY EXPEND	0	0.00	0.00	0.00	0%
299	2898	OTHER OPER EXP	16,100	87.64	761.36	15,338.64	5%
300	2000	SERVICES/SUPPLIES	701,687	34,383.59	476,347.03	225,339.97	68%
301							
302	FIXED ASSETS						
303	4201	Building IIM	0	0.00	0.00	0.00	0%
304	4202	STRUCT & IMP	0	0.00	0.00	0.00	0%
305	4303	EQUIPMENT	0	0.00	0.00	0.00	0%
306	4000	FIXED ASSETS	0	0.00	0.00	0	0%
307							
308							
309	1000	SALARIES & BENE	1,224,198	92,020.86	760,769.01	463,428.99	62%
310							
311	2000	SERVICES & SUPP	701,687	34,383.59	476,347.03	225,339.97	68%
312							
313	4000	FIXED ASSETS	0	0.00	0.00	0	0%
314							
315		CONTINGENCY	200,000	126,980.00	126,980.00	73,020.00	63%
316			0				
317		RESERVE	286,927	0.00	0.00	0.00	0%
318							
319							
320		TOTAL	2,412,812	253,384.45	1,364,096.04	761,789	57%
321							
322							
323							
324							
325							
326							
327							
328							
329							
330							

	A	B	C	D	E	F	G
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK					
2		EXPENDITURE REPORT FEBRUARY 2021					
3							
4	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
5	ADMINISTRATION						
6	SERVICES & SUPPLIES						
7	2005	Adv/Legal Notice	155	0.00	155.00	0.00	100%
8	2505	Actg Svcs	1,500	0.00	1,500.00	0.00	100%
9	2591	Other Prof Svcs	12,850	4,250.00	8,604.24	4,245.76	67%
10		TOTAL	14,505	4,250.00	10,259.24	4,245.76	71%
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49							
50							
51							
52							
53							
54							
55							
56							
57							

	A	B	C	D	E	F	G
58	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
59	MAINTENANCE						
60	SALARIES & BENEFITS						
61	1110	Mtnc Wkr-	33,543	0.00	19,585.70	13,957.30	58%
62	1122	PT Wkr-Seasonal	12,000	2,072.00	8,848.00	3,152.00	74%
63		Sub-Total	45,543	\$ 2,072.00	28,433.70	17,109.30	62%
64	1210	Retirement	2,683	0.00	1,552.87	1,130.13	58%
65	1220	OASDI	3,484	158.52	2,175.18	1,308.82	62%
66	1230	Insurance	11,816	0.00	6,273.35	5,542.65	53%
67	1240	Worker's Comp.	4,348	0.00	2,962.14	1,385.86	68%
68	1250	Unemployment	700	44.00	137.41	562.59	20%
69		Sub-Total	23,031	202.52	13,100.95	9,930.05	57%
70		TOTAL	68,574	2,274.52	41,534.65	27,039.35	61%
71	SERVICES & SUPPLIES						
72	2104	Agri/Hort	1,500	0.00	0.00	1,500.00	0%
73	2111	Bldg Mtnc. Svcs	250	0.00	0.00	250.00	0%
74	2122	Chemical Supplies	250	0.00	0.00	250.00	0%
75	2142	Land Imp Supplies	1,400	0.00	1,330.56	69.44	95%
76	2191	Electricity	750	47.30	547.52	202.48	73%
77	2193	Refuse	1,200	0.00	0.00	1,200.00	0%
78	2198	Water	30,000	190.53	21,080.34	8,919.66	70%
79	2205	Auto Mtnc Svc	1,200	0.00	0.00	1,200.00	0%
80	2211	Constr Equip. Svc	250	0.00	0.00	250.00	0%
81	2226	Expend Tools	300	0.00	0.00	300.00	0%
82	2236	Fuels & Lubes	2,000	0.00	1,000.00	1,000.00	50%
83	2275	Rents & Leases	1,000	0.00	0.00	1,000.00	0%
84	2281	Shop Equip Serv.	150	0.00	0.00	150.00	0%
85	2292	Other Equip Sups	500	0.00	0.00	500.00	0%
86	2314	Clothing	300	0.00	0.00	300.00	0%
87	2444	Medical Supplies	100	0.00	0.00	100.00	0%
88	2591	Other Prof Svc	500	0.00	265.10	234.90	53%
89		TOTAL	41,650	237.83	24,223.52	17,426.48	58%
90							
91							
92	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
93	FIXED ASSETS						
94	4201	Building Improvement	0	0.00	0.00	0.00	0%
95	4202	Structures & Imp	0	0.00	0.00	0.00	0%
96	4303	Other Equip	0	0.00	0.00	0.00	0%
97			0	0.00	0.00	0.00	0%
98							
99							
100							
101							
102							
103							
104							
105							
106							
107							
108							
109							
110							
111							
112							

	A	B	C	D	E	F	G
113	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
114		DISTRICT TOTALS					
115		SALARIES & BENEFITS					
116	1110	FULL TIME SALARIES	33,543	0.00	19,585.70	13,957.30	58%
117	1122	PART TIME SALARIES	12,000	2,072.00	8,848.00	3,152.00	74%
118	1210	RETIREMENT	2,683	0.00	1,552.87	1,130.13	58%
119	1220	OASDI	3,484	0.00	2,175.18	1,308.82	62%
120	1230	INSURANCE	11,816	0.00	6,273.35	5,542.65	53%
121	1240	WORKER'S COMP	4,348	0.00	2,962.14	1,385.86	68%
122	1250	UNEMPLOYMENT	700	44.00	137.41	562.59	20%
123	1000	SALARIES/BENEFITS	68,574	2,274.52	41,534.65	27,039.35	61%
124							
125		SERVICES & SUPPLIES					
126	2005	Adv/Legal Notice	155	0.00	155.00	0.00	100%
127	2104	AGRI/HORT	1,500	0.00	0.00	1,500.00	0%
128	2111	Bldg Mtn. Svcs	250	0.00	0.00	250.00	0%
129	2122	Chemical Supplies	250	0.00	0.00	250.00	0%
130	2142	Land Imp Supplies	1,400	0.00	1,330.56	69.44	95%
131	2191	ELECTRICITY	750	47.30	547.52	202.48	73%
132	2193	REFUSE	1,200	0.00	0.00	1,200.00	0%
133	2198	WATER	30,000	190.53	21,080.34	8,919.66	70%
134	2205	Auto Mtn. Svc	1,200	0.00	0.00	1,200.00	0%
135	2211	Constr Equip. Svc	250	0.00	0.00	250.00	0%
136	2226	Expend Tools	300	0.00	0.00	300.00	0%
137	2236	FUELS / LUBES	2,000	0.00	1,000.00	1,000.00	50%
138	2275	Rents & Leases	1,000	0.00	0.00	1,000.00	0%
139	2281	Shop Equip Serv.	150	0.00	0.00	150.00	0%
140	2292	Other Equip Sups	500	0.00	0.00	500.00	0%
141	2314	Clothing	300	0.00	0.00	300.00	0%
142	2444	Medical Supplies	100	0.00	0.00	100.00	0%
143	2505	Accounting	1,500	0.00	1,500.00	0.00	100%
144	2591	OTHER PROF SVCS	12,850	4,250.00	8,869.34	3,980.66	69%
145	2000	SERVICES/SUPPLIES	56,155	4,487.83	34,482.76	21,672.24	61%
146							
147		FIXED ASSETS					
148	4201	Building IIM	0	0.00	0.00	0.00	0%
149	4202	STRUCT & IMP	0	0.00	0.00	0.00	0%
150	4303	EQUIPMENT	0	0.00	0.00	0.00	0%
151	4000	FIXED ASSETS	0	0.00	0.00	0.00	0%
152							
153							
154	1000	SALARIES & BENE	68,574	2,274.52	41,534.65	27,039.35	61%
155							
156	2000	SERVICES & SUPP	56,155	4,487.83	34,482.76	21,672.24	61%
157							
158	4000	FIXED ASSETS	0	0.00	0.00	0.00	0%
159							
160		CONTINGENCY	33,905	0.00	0.00	33,905.00	0.00
161			0				
162		RESERVE	0	0.00	0.00	0.00	0%
163							
164							
165		TOTAL	158,634	6,762.35	76,017.41	82,617	48%
166							
167							
168							
169							