



Highlands Recreation District

1851 Lexington Avenue • San Mateo, CA 94402

(650) 341-4251 • Fax (650) 349-9627

www.highlandsrec.ca.gov

"A Community Place to Learn, Grow & Play"

Board Meeting Packet

March 12, 2024

7:00 P.M. – Regular Board Meeting

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4. Financials.....	Page 17-31
5. Old Business.....	Page 32-44
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"A Community Place to Learn, Grow & Play"

Topic: HRD Regular Board Meeting

Time: March 12, 2024, 07:00 PM Pacific Time (US and Canada)

Location: Highlands Recreation Center, 1851 Lexington Ave., San Mateo, CA 94402 (Multi-Purpose Room)

Remote Teleconference Location: 11020 Weyburn Avenue, Room 3345, Los Angeles, CA

Board meetings are held in-person, with a Zoom participation option provided to the public as a courtesy. The public is encouraged to participate in whatever form they are most comfortable. If participating remotely via Zoom, see details below:

Topic: HRD Regular Board Meeting

Time: Mar 12, 2024 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/85288580562?pwd=QLWjMz4MI32b73RZ4pOZt7bwUhaBlg.1>

Meeting ID: 852 8858 0562

Passcode: 068657

Find your local number: <https://us06web.zoom.us/j/85288580562?pwd=QLWjMz4MI32b73RZ4pOZt7bwUhaBlg.1>

1. Call to Order
2. Review and approval of the minutes for the Regular Board Meeting on February 13, 2024.
3. Public Forum: The public forum provides an opportunity for members of the public to speak on any item within the jurisdiction of the Board that is not on the agenda. Public comment is limited to (3) minutes per person. When an item is not listed on the agenda, State law prohibits Board discussion or action. Board Members may only "briefly respond" to statements made and questions posed. For example, State law allows Board Members to ask questions for clarification and provide a reference to staff or other resources for factual information. Additionally, the Board may also direct staff to report back and/or place a matter on a future agenda for discussion.
4. Manager's Report
 - a. Administration
 - b. Programming
5. Financial Report
 - a. Monthly Statement
6. Old Business:
 - a. Discussion: TK for All impacts and considerations for HRD

- b. Discussion/Motion: RNE-3 Benefits Classification
 - c. Discussion: Determine additional Ad Hoc and Standing Committees of the Board
 - d. Discussion: Ad Hoc General Manager Recruitment Committee Updates and Recommendations
7. New Business:
- a. Discussion: Insurance and deposit for Highlands community rental groups
8. Upcoming Meetings: Apr 9 – May 14 – Jun 11
9. Review and Payment of Bills
- a. Action: Motion to approve Expenditures
10. HRD Board of Directors Announcements
12. Adjournment

Public comments can be submitted to the District in writing prior to the meeting by emailing generalmanager@highlandsrec.ca.gov. Public comments will also be taken on each agenda item during the meeting. Written comments received by email prior to 3 pm on the day of the meeting will be forwarded to the Board prior to the meeting, made a part of the public record, and be available for public review at this link: <https://highlandsrec.ca.gov/hrd-board-meetings>.

To comment orally in real time during the meeting, you may raise your hand if you are participating in person or use the Zoom “raise hand” function on your computer screen or the *9 function on your phone. Please note that the District provides a Zoom participation option to the public as a courtesy in order to facilitate participation. The District cannot, however, guarantee the adequacy of the audio/video quality or that meeting participation will be uninterrupted via Zoom. If technical difficulties arise relating to the Zoom participation option, the Board meeting may continue with public attendance in person only.

Board Meetings are accessible to people with disabilities. Individuals who need special assistance or disability-related modification or accommodation (including auxiliary aids or services) to participate in this meeting; or who have a disability and wish to request an alternative format for the agenda, meeting notice, agenda packet or other writings that may be distributed at the meeting, should contact the Board Secretary at generalmanager@highlandsrec.ca.gov. Notification in advance of the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and the materials related to it. Public records that relate to any item on the open session agenda for a regular board meeting are available for public inspection. Those records that are distributed less than 72 hours prior to the meeting are available for public inspection at the same time they are distributed to all members, or a majority of the members of the Board. The Board has designated the office of the Highlands Recreation District, located at 1851 Lexington Ave, for the purpose of making those public records available for inspection. The agenda, meeting notice, agenda packet and other writings distributed to the Board in connection with this meeting are also available for public review at this link: <https://highlandsrec.ca.gov/hrd-board-meetings>.



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<https://us06web.zoom.us/j/83446323386?pwd=caNICIAzt6TZSlvUa9h5Os7GgKA53Y.1>

Meeting ID: 834 4632 3386

Passcode: 771620

Dial by your location

+1 669 900 6833 US (San Jose)

Find your local number: <https://us06web.zoom.us/j/kdDI6oSYHd>

Board Members:

Andrew Aquino (Vice President)
Shirin Bakhshay - Absent
Pam Merkadeau (President)
Eric Olbekson
Uy Ut

Staff:

Christopher Gurr (Interim General Manager)
Meg Catmull (Assistant General Manager)
Mike Koenig (K-8 Childcare Director)

1. Call to Order

The meeting was called to order at 7:00 pm by President Merkadeau.

2. Review and Approval of Minutes

Board Member Olbekson made a motion, Board Member Aquino second, to approve the Regular Board Meeting Minutes from 01/09/2024. The motion passed.

Vote: AA - Y; SB - Absent; PM – Y; EO – Y; UU – Y

Board Member Olbekson made a motion, Board Member Aquino second, to approve the Special Board Meeting Minutes from 01/12/2024. The motion passed.

Vote: AA - Y; SB - Absent; PM – Y; EO – Y; UU – Abstain

3. Public Forum:
Public comment was received.
4. Manager's Report
 - a. Administration
 - b. Programming
5. Financial Report
 - a. Monthly Statement
6. Old Business
 - a. Discussion: Update on revisions to non-profit group pricing for rental space

 - b. Discussion: TK for All impacts and considerations for HRD

 - c. Discussion: Feedback from EEC parents regarding program operations

For the good of the order, agenda item #6.c was moved after #5.a.

7. New Business
 - a. Discussion: Ad Hoc General Manager Recruitment Committee Updates and Recommendations

 - b. Discussion: Ad Hoc EEC Director Recruitment Committee Updates and Recommendations

 - c. Discussion: Set date for Strategy Session Meeting of the Board of Directors

 - d. Discussion/Motion: RNE-3 Benefits Classification
 - i. No motion was made.

 - e. Discussion: Determine additional Ad Hoc and Standing Committees of the Board
 - i. The matter was tabled.

 - f. Discussion/Motion: Hire a recruiter for the purpose of recruiting a new General Manager
 - i. Board Member Olbekson made a motion, Board Member Ut second, to authorize the Interim General Manager to hire a recruiter for the purpose of recruiting a new General Manager. The motion passed.
Vote: AA - Y; SB - Absent; PM – Y; EO – Y; UU – Y

For the good of the order, agenda item #7.f was moved after item #7.a

- g. Discussion/Motion: Open sweep account with SVB
 - i. Board Member Aquino made a motion, Board Member Olbekson second, to approve Resolution 2024-01 to open a sweep account with SVB with changes to Resolution 2024-01 including

removing the capitalization of the word Designate and changing the 6th paragraph to read “NOW THEREFORE, BE IT RESOLVED that the Highlands Recreation District Board authorizes the Interim General Manager...”. The motion passed.
Vote: AA - Y; SB - Absent; PM – Y; EO – Y; UU – Y

2. Upcoming Meetings: Mar 12 – Apr 9 – May 14

3. Review and Payment of Bills

a. Action: Motion to approve Expenditures

i. Board Member Aquino made a motion, Board Member Ut second, to pay the bills. The motion passed.

Vote: AA - Y; SB – Absent; PM – Y; EO – Y; UU – Y

4. HRD Board of Directors Announcements

5. Adjournment

Board Member Olbekson made a motion, Board Member Aquino second, to adjourn the meeting. The motion passed unanimously.

Vote: AA – Y; SB – Absent; PM – Y; EO – Y; UU – Y

The Meeting adjourned at 9:21 pm.

Respectfully Submitted,

Meg Catmull
Board Secretary

Board President or Vice President: _____

Signature: _____



MEMORANDUM

Date: March 12, 2024

To: HRD Board of Directors

From: Christopher Gurr, Interim General Manager

Re: General Manager's Report

Projects

- Details included in ASP Director staff report.

Human Resources

- The Administrative Assistant left employment with the District. Efforts have begun to recruit a replacement.
- A supervisor harassment training audit was completed, and all supervisors are in compliance.
- A background check audit is being completed on all staff after possible discrepancies were found in our internal processes.
- Onboarding tasks and checklists are being reviewed, reevaluated, and updated.

Strategy Session

- March 24th 12:00pm-4:00pm

Silicon Valley Bank

- The sweep account at SVB has been created with a daily balance set to \$200,000 for the checking account. This will protect District funds held at SVB.

Maintenance

- The Maintenance Manager has begun Spring cleanup at the Rec in preparation for the Eggstravaganza community event.
- The EEC Monkey room was repainted to repair and prevent chipping paint.



MEMORANDUM

Date: March 12, 2024
To: Chris Gurr, Interim General Manager
From: Mike Koenig, K-8th Child Care Director
Re: ASP/IC Program Update

CURRENT PROGRAM UPDATES

- Overall, the program is tracking as it should through 66% of budget year. Nothing to report.
- The program recently conducted the first round of ASP Coordinator interviews. The first round consisted of two internal candidates and three external candidates.
- Spring Camp is about three weeks away. Registration for Spring Camp is currently in progress and slowly gaining traction as we get closer. Spring Camp runs April 1-5. The program will be bringing in a video game truck for the kids.
- Summer Camp registration will begin March 11 for residents and March 18 for non-residents. Summer Camp will run from June 17 – August 9.
- Program staff are currently in the process of reserving trips, special presenters, and buses for Summer Fun Zone 2024. Staff have also started the process of contacting seasonal staff to return for another summer at HRD.
- Program staff, Alexis Hara, celebrated her 4-year work anniversary with Highlands Recreation District on February 21. Staff thanked Alexis for her service and dedication to the program.

ADMIN OFFICE DECK & STAIRS UPDATE

- The admin office deck and stairs project is still in limbo. At this point, the contractor (Escon) is still waiting on San Mateo County to approve the permit to pour a concrete footing in the fitness center. Staff reached out to the building/planning department for more info. Staff were informed that fees have been paid and approval by the planning department is pending. Staff continue to reach out to our permit technician for updates. Once approved, contractor will return to pour footing and install support beam in fitness center. The District made its second payment of \$17,723.14 (Dec 2023 Invoice) to Escon on 2/23/24. To date, the District has paid Escon \$101,703.14 (95% of total project).

LANDSLIDE UPDATE

- The landslide below the sports court is continuing along as directed by FEMA and the districts appointed Cal OES representative. Staff continue to work with Districts designated Cal OES representative to submit all supporting documentation. The district is on track at this time and everything was up to date for the 2/29/24 submittal deadline. The district claimed two disaster codes (DR-4699) and (DR-4683) with FEMA and both have a landslide listed as project within that code. There is still a bit of confusion with this and it is currently being investigated by Cal OES and FEMA to determine why there are two slides claimed and why. To date, staff have not yet heard back from the districts Cal OES rep on how to proceed.

RISKS/OPPORTUNITIES

- The Summer Camp is an opportunity to generate additional revenue. Summer Camp weeks typically draw a bigger crowd as Fall/Winter/Spring are only one week which many families use for vacation.

UPCOMING EVENTS

- Spring Camp scheduling/advertising
- Summer Camp prep/advertising
- CPR/First Aid certification training
- Rehiring seasonal staff



MEMORANDUM

Date: March 13, 2024
To: Chris Gurr, Interim General Manager
From: Daniel Ryken, Aquatics Supervisor
Re: Aquatics Program Update

Program Updates

1. Lap Swim and Recreational Swimming

- The Aquatics department is starting to see an increase in Lap Swim use over the past month. We expect this growth to continue as Spring begins and the weather improves. We will continue to evaluate attendance in order to plan for possible changes in program hours for the fall.

2. Swim Lessons

- We are currently finishing up our winter lessons and planning for Spring and Summer. We have developed a detailed training program for any new instructor to go through to ensure consistency with our swim lessons. This will be important as we recruit more instructors for the Summer.
- We had to say good bye this month to two instructors, Claire Wagner and Sophie Wagner. While they have only been with us since last Spring, Claire and Sophie were really hard workers that the Aquatics Department will miss. We have hired one new instructor in February and looking to hire more.

3. Swim Team

- The swim team continues to grow, as each group has more swimmers each month. We are hoping that by May, the swim team will be producing \$15,000 per month in revenue.

4. New Programs

- Our Masters adult swim work out program and our water exercise program have begun. While attendance for these programs is small currently, we are going to continue to offer these programs as we feel these programs help reach more adults.

5. Pool Improvement Research

- The aquatics department has contacted Jane Warden, General Manager for Ladera Recreation District regarding their recent pool renovation project. The project cost approximately 4 million dollars. The design was completed by RS and M Design and

Construction. The contractor for the project was Tricon Construction. For the project, the pool was closed from August 15, 2022 to June 15, 2023.

- Our next steps will be to visit the Ladera pool and see the project for ourselves. Meg Catmull, Highlands Assistant General Manager and Dan Ryken, Aquatics Supervisor, will make the trip in the month of March to get more information. We will also reach out to RS and M design to see if they can come out and look at what is possible for the Highlands pool.

Fiscal Impacts

- With Spring and Summer registration beginning this month, the Aquatics department expects to see an increase in revenue to help minimize the subsidy from the district.
- We will be expanding private lessons this summer to weekday afternoons, which we did not offer last summer, to increase participation and revenue.

Risks/Opportunities.

- We are finalizing a possible Season Pass for the summer. The department feels this could drive revenue leading into the summer and encourage more summer pool use.

Upcoming Events

- Underwater Egg Hunt- March 23 from 12pm to 2pm
- Lifeguarding Class April 26th, 27th and May 4th
- Pool Closed Sunday, March 30 for Easter



MEMORANDUM

Date: March 12, 2024
To: HRD Board of Directors
From: Meg Catmull, Assistant General Manager
Re: EEC Program Update

Current Program Updates

- Julie Fernandez, the new EEC Director, started employment with the District on March 5th. Her first day consisted of a meet & greet with parents and staff, followed by an orientation, then time in the classrooms. There are several projects she'll be working on in the coming weeks and months including a TK program, 2024-2025 enrollment, 2024-2025 FY EEC budget, and hiring an EEC Assistant Director (see most recent job description attached).
- In February, the EEC lost one floater teacher and one part time teacher, creating a vacancy in the Tigers classroom. After active recruiting, we were able to recruit a highly qualified teacher and quickly fill the vacancy that was created. Each classroom is now fully staffed with three full time teachers.
- We have received notice that the EEC is eligible for a 2023-2024 Local Block Grant and/or Quality Improvement (QI) Grant from Quality Counts San Mateo County (QCSM), and Cynthia Fregoso is assisting Julie in this area.

2023-2024 School Year Enrollment

- At the time of this report, no families have withdrawn from the program since January.
- One child is transitioning from the Monkeys to the Tigers room this month due to aging out of the infant program. The vacancy this has created in the Monkeys room will be filled with a child from the infant program wait list. This will bring the total number of children in the Tigers room to 15.
- The Chameleon's room had one new child start in March, bringing their total number of children to 15. They also have one new child scheduled to start in April.

2024-2025 School Year Enrollment

- Currently enrolled EEC families have been given 2024-2025 School Year enrollment information and documents.

- Several returning families have already returned their 2024-2025 Admission Agreement and have paid the registration fee for the 2024-2025 School Year. Staff are monitoring the progress of this closely and have implemented a system for tracking the progress of re-enrolling families.

Upcoming Important Dates

- 3/8 Early Closure for Staff Meeting at 4:00pm
- 3/15 St. Patrick's Day celebration
- 3/22 EEC Spring Egg Hunt
- 3/29 Professional Development Staff Day (closure for students)

A HIGHLANDS RECREATION DISTRICT • JOB DESCRIPTION

ADOPTED BY THE GENERAL MANAGER	April 2022	JOB TITLE EARLY EDUCATION ASSISTANT DIRECTOR	Non-exempt
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Position Summary

Under the direct supervision of the Early Education Director, the Early Education Assistant Director provides day-to-day administration of the Early Education Center. The Early Education Center is a childcare center providing group care to children from ages 3 months through age 5 and is governed by the provisions specified in the California State Care Regulations.

Essential Functions

- Demonstrate the ability and competencies to lead others in order to achieve identified outcomes in creating an impact, strengthening our resources, and protecting the District.
- Increase staff capability and motivation through recruitment, development, leadership, evaluation, and interactive feedback.
- Develop and monitor the budget to achieve financial goals.
- Establish and grow meaningful relationships with parents.
- Ensure maintenance of required children, family, and program files.
- Ensure compliance with applicable State, welfare, and education department codes and those regulations adopted and administered under Title 22 Licensing and Titles V California Code of Regulations.
- Prepare and submit accurate and timely reports and correspondence as required.
- Maintain effective community relations.
- Ensure satisfactory maintenance and appearance of the Early Education Center.
- Set and maintain standards for children’s behavior using non-punitive methods which teach self-discipline while supporting children’s self esteem
- Work directly with the District staff to schedule enrichment classes and keep accurate attendance record.
- Assist the promotion and scheduling of enrichment classes with the program families.
- Attend all special events and extra activities with all other employees.
- Perform other duties as assigned.

Essential Knowledge & Abilities

- Must have demonstrated administrative and supervisory experiences in a childcare program.
- Must be flexible and able to maintain a positive and supportive working relationship with staff, parents, volunteers, and children.
- Must be familiar with learning development theories and be able to plan and administer a comprehensive program designed to meet educational and childcare objectives.
- Must have the ability to develop and administer budgets and maintain fiscal records.
- Must be able to deal with confidential information in a professional manner.
- Have knowledge of Physical Education programming which includes but is not limited to, indoor and outdoor activities relevant to pre-school age children.
- Ability to organize tasks, establish systems, and delegate work and responsibility to others.
- Ability to solve problems and take action as needed.
- Ability to instill trust and respect from staff, children, and parents.

Qualifications

1. Minimum of 5 years work experience in a childcare center and previous Lead Teacher and/or Director experience in a preschool, early education setting.
2. AA degree required, BA in early childhood or a related field is preferred.
3. At least 15 college level units in early childhood development, including 3 units in infant/toddler development and 9 units in supervision and administration.

Additional Requirements

- Must possess and maintain a valid CA Driver’s license.
- Successfully pass and physical exam.
- Receive Department of Justice fingerprint clearance.
- Possess and maintain certification in infant and child CPR.

Physical Demands

Visual and auditory ability to observe and respond to critical incidents and the physical ability to act swiftly in an emergency situation. Ability to lead and interact in group activities and perform related physical skills and the ability to stand, walk, sit, stoop, kneel or crouch. Ability to climb, push, and pull and lift and carry objects up to 20 pounds.

Additional Information:

- It may be necessary to perform other duties as assigned.
- This position is considered to have a supervisory or disciplinary relationship over minors.
- This job description is not intended to be all inclusive. It is understood that the employee will perform other duties if requested by the General Manager. Job descriptions are reviewed periodically and may be revised if deemed necessary. This job description is not a written or implied contract.

Acknowledgement and Receipt

I acknowledge that I have received, read, and sought clarification of any questions I have about the contents of this job description.

Employee Signature	Date	Print Name
--------------------	------	------------

Supervisor Signature	Date	Print Name
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MEMORANDAUM

Date: March 5, 2024

To: Christopher Gurr, Interim General Manager

From: Julia Fior, Recreation Coordinator

Re: Seasonal Programs and Rentals Update-March 2024

EVENTS

- The Highlands Senior Network had two planned events in February. On February 15, the HSN had their Valentine's Day potluck. Roughly 24 people attended the potluck. Richard Shu did a presentation on "go- bags" and being prepared in an emergency. The HSN also partnered with NLYM to do a tech day where the NLYM assisted HSN members with tech issues they experience.
 - March's outing will be to Harry's Hofbrau to celebrate St. Patrick's Day. The Rec will make vans available for transportation, if needed.
- Advertisement for the HRD Eggstravaganza has begun. The event is scheduled for March 23, 2024. Tickets are currently on sale through RecEnroll. Tickets are \$5 per person for Residents and \$7 per person for Non-Residents. All door tickets will be \$7 per person, regardless of resident status.
 - CalFire and the Petting Zoo have been booked. Easter eggs were delivered last week; finer details will be finalized in the upcoming week and communicated to staff.

CLASSES

- Registration for the "Highlands Theater" program opened on February 1. There are 47 students registered for the program. This year's play is "Willy Wonka Jr." to gain more interest from students. Shows for the program will be in late April, and the Rec will make tickets available for pre-sale in early April.
- Session 2 for Winter Classes began on February 26. Popular classes for session two include Piano Lessons, Highlands Hoops Basketball, Tots Ukulele, and other classes.
 - The addition of the Highlands Theater program caused lower class numbers due to practice being 4 days a week after school.
- The Spring and Summer Activity Guide was sent out digitally last Friday when the eNews was sent out. The Guide was sent to the printers and should be mailed out soon.
 - Recurring classes like Kuk Sool, Tennis Lessons, and Ukulele will continue to be offered.
 - Classes like Pre-K Gymnastics, and a Pre-K Music Exploration have been brought back.
 - New classes include Toddler Sensory Classes, Youth Cooking classes, and an Adult Pop Pilates class are being offered.
- Summer Camps bring a mix of full-day options and half-day options to see if that will push for higher enrollment numbers.

- Registration for both Spring and Summer classes opens March 11 for Residents and March 18 for Non-Residents.

RENTALS

- January had 16 Rentals, including:
 - 7 Scout Rentals
 - 2 Dance Class Rentals
 - 3 Private Facility Rentals
 - 4 Scuba Pool Rentals
- February numbers currently sit at 30 scheduled rentals due to a recurring renter beginning in March and running through late April.

Highlands Recreation District				12:49 PM							
Balance Sheet				03/07/2024							
As of February 29, 2024				Accrual Basis							
				FEBRUARY - PREVIOUS YEAR COMPARISON		FISCAL YEAR END - PREVIOUS 4-YEAR COMPARISON					
				Feb 29, 24	Feb 28, 23	Jun 30, 23	Jun 30, 22	Jun 30, 21	Jun 30, 20		
ASSETS						PRELIMINARY	FINAL	FINAL	FINAL		
Current Assets											
Checking/Savings											
004000 · Petty Cash				140.00	100.00	100.00	300.00	100.00	100.00		
005000 · Silicon Valley Bank				189,850.04	327,334.19	246,427.73	416,252.35	333,725.63	467,140.64		
006000 · Pettycash-pool				80.00	80.00	80.00	80.00	80.00	80.00		
007000 - Bank of New York Mellon									0.01		
011100 · Cash in Treasury				4,195,841.79	3,399,365.78	3,883,842.03	3,292,125.90	2,384,003.73	2,521,689.13		
Total Checking/Savings				4,385,911.83	3,726,879.97	4,130,449.76	3,708,758.25	2,717,909.36	2,989,009.78		
Accounts Receivable											
1200 - Accounts Receivable								301.55	861.48		
Total Accounts Receivable								301.55	861.48		
Other Current Assets											
027000- Interest Receivable						0.00	8,632.46	5,692.11	10,935.10		
040000 · Prepaid Expenses				41,172.66	129.94	9,633.29	18,966.53	18,717.08	15,786.65		
Total Other Current Assets				41,172.66	129.94	9,633.29	27,598.99	24,409.19	26,721.75		
Total Current Assets				4,427,084.49	3,727,009.91	4,140,083.05	3,736,357.24	2,742,620.10	3,016,593.01		
Fixed Assets											
90001 · Building											
0571 · Accum depr-Building				-1,716,621.84	-1,655,126.44	-1,716,621.84	-1,531,768.78	-1,344,492.80	-1,156,952.48		
90001 · Building - Other				5,815,567.00	5,815,567.00	5,815,567.00	5,815,567.00	5,815,567.00	4,190,819.00		
Total 90001 · Building				4,098,945.16	4,160,440.56	4,098,945.16	4,283,798.22	4,471,074.20	3,033,866.52		
90002 · Improvements											
0572 · Accum depr-Improv				-274,487.70	-269,261.13	-274,487.70	-261,356.01	-250,388.82	-241,494.74		
90002 · Improvements - Other				685,984.50	380,222.00	685,984.50	380,222.00	355,288.00	355,288.00		
Total 90002 · Improvements				411,496.80	110,960.87	411,496.80	118,865.99	104,899.18	113,793.26		
90003 · Equipment											
0570 · Accum depr-Equip				-165,899.99	-159,992.87	-165,899.99	-148,178.63	-159,365.85	-196,140.47		
90003 · Equipment - Other				266,505.00	266,505.00	266,505.00	266,505.00	267,534.00	327,100.00		
Total 90003 · Equipment				100,605.01	106,512.13	100,605.01	118,326.37	108,168.15	130,959.53		
90004 · Land				19,532.00	19,532.00	19,532.00	19,532.00	19,532.00	19,532.00		
90005 · Construction in Progress				158,429.08	293,323.22	22,697.00	27,461.50	2,516.50	1,479,259.42		
Total Fixed Assets				4,789,008.05	4,690,768.78	4,653,275.97	4,567,984.08	4,706,190.03	4,777,410.73		
TOTAL ASSETS				9,216,092.54	8,417,778.69	8,793,359.02	8,304,341.32	7,448,810.13	7,794,003.74		

		FEBRUARY - PREVIOUS YEAR COMPARISON		FISCAL YEAR END - PREVIOUS 4-YEAR COMPARISON			
		Feb 29, 24	Feb 28, 23	Jun 30, 23	Jun 30, 22	Jun 30, 21	Jun 30, 20
LIABILITIES & EQUITY							
Liabilities							
Current Liabilities							
Accounts Payable				12,180.60	51,659.88	44,680.32	490,532.37
064000 - Accounts Payable				12,180.60	51,659.88	44,680.32	490,532.37
Total Accounts Payable		1,960.00	0.00				
Other Current Liabilities							
065000 · Payroll liability		0.00	0.00	0.00	1,881.70	2,408.01	4,731.16
065010 · Payroll liability-FSA		27.46	2,444.27	5,021.73	3,744.87	3,387.19	5,922.75
066400 - Accrued Sales Tax				0.00	29.00	125.00	673.00
Other Accrued Expenses				62,225.00	124,781.02	118,702.83	71,499.41
80002 · accr interest pay -bon		0.00	0.00	20,904.32	22,330.32	23,704.66	25,027.34
80003 · Bond Principal accrual		74,000.00	72,000.00	120,000.00	115,000.00	110,833.34	10,666.68
Total Other Current Liabilities		74,027.46	74,444.27	208,151.05	267,766.91	259,161.03	214,520.34
Total Current Liabilities		75,987.46	74,444.27	220,331.65	319,426.79	303,841.35	705,052.71
Long Term Liabilities							
265900 · COP-bond		1,805,000.00	1,951,000.00	1,903,000.00	2,046,000.00	2,183,166.66	2,315,333.32
266000 · Compensated absences		44,995.61	56,350.95	43,359.24	55,325.47	56,775.12	38,616.00
Total Long Term Liabilities		1,849,995.61	2,007,350.95	1,946,359.24	2,101,325.47	2,239,941.78	2,353,949.32
Total Liabilities		1,925,983.07	2,081,795.22	2,166,690.89	2,420,752.26	2,543,783.13	3,059,002.03
Equity							
081300 · Fund Balance		349,181.59	349,181.59	349,181.59	349,181.59	349,181.59	349,181.59
081400 · Retained Earnings		3,668,114.89	3,149,753.71	3,149,753.71	2,167,360.04	2,055,436.73	3,252,994.41
9998 · Amount to be provided		-1,879,000.00	-2,023,000.00	-2,043,904.32	-2,183,330.32	-2,317,704.66	-2,447,027.34
9999 · Investment in Capital Assets		4,789,008.05	4,690,768.78	4,653,275.97	4,567,984.08	4,706,190.03	4,777,410.73
Net Income		362,804.94	169,279.39	518,361.18	982,393.67	111,923.31	-1,197,557.68
Total Equity		7,290,109.47	6,335,983.47	6,626,668.13	5,883,589.06	4,905,027.00	4,735,001.71
TOTAL LIABILITIES & EQUITY		9,216,092.54	8,417,778.69	8,793,359.02	8,304,341.32	7,448,810.13	7,794,003.74
This report includes all data received from SMC Treasury as of 3/7/2024. If additional February Journal Entries are received on the Final SMC Trial Balance, this data will be adjusted accordingly.							

Highlands Recreation District				12:49 PM
Profit & Loss				03/07/2024
February 2024				Accrual Basis
				Feb 24
			Income	
			102100 · Property Taxes	1,254.31
			152100 · Interest Earned	59.85
			232100 · Park & Recreation Fees	
			232101 · Refunds - Fees	-2,111.00
			232102 · Bounced Checks-Fees	-821.00
			232100 · Park & Recreation Fees - Other	248,371.66
			Total 232100 · Park & Recreation Fees	245,439.66
			265800 · Miscellaneous Revenue	360.93
			Total Income	247,114.75
			Gross Profit	247,114.75
			Expense	
			411100 · Permanent Salaries	21,789.24
			411101 · Temporary Out of Class	3,000.00
			416101 · Office Wages	13,302.89
			416102 · Pool Wages	22,675.00
			416103 · Maintenance Wages	5,448.14
			416104 · Supervision Wages	4,885.91
			416105 · Program Specialist	4,126.50
			416107 · ASP/Camp Wages	18,100.00
			416108 · EEC Wages	44,669.49
			416110 · Vacation Expense	2,444.41
			431100 · Social Security	8,209.74
			431200 · Medicare Contribution	1,920.02
			463100 · District Employee Benefits	9,829.69
			515600 · Household Expense	
			515601 · Recology	1,152.50
			515602 · Janitorial Supplies	844.01
			515605 · Cleaning Company	3,855.00
			Total 515600 · Household Expense	5,851.51
			519300 · Office Expense	
			519301 · Outside Printing & Copy Serv	4,817.09
			519303 · General Office Supplies	354.92
			519304 · Advertising/Recruiting	174.19
			519305 · Postage & Mailing Expense	2,060.83
			519307 · Other Office Expense	3,423.90
			519308 · Credit card/ACH fee	1,948.51
			519309 · Payroll service fees	3,239.76
			Total 519300 · Office Expense	16,019.20
			533100 · Memberships & Licensing Fees	159.00
			545900 · Maintenance-Facilities & Imprv	
			545902 · Plumbing & Piping	99.80
			545903 · Paint, Solvents & Chemicals	855.36

Highlands Recreation District		12:49 PM
Profit & Loss		03/07/2024
February 2024		Accrual Basis
		Feb 24
	545905 · Locks & Security System	40.00
	545907 · General Electrical Expense	578.75
	545909 · Other General Maintenance	341.98
	545912 · Vehicle Expense	202.33
	Total 545900 · Maintenance-Facilities & Imprv	2,118.22
	563800 · Utility Expense	
	563801 · P G & E	13,616.99
	563802 · Water	849.54
	Total 563800 · Utility Expense	14,466.53
	585600 · Contract Expenses	
	585601 · Audit Fees	2,405.00
	585604 · Consultants	16,880.00
	Total 585600 · Contract Expenses	19,285.00
	596600 · Program Specific Expenses	
	596603 · Snacks-ASP	84.47
	596604 · Supplies-ASP	396.90
	596608 · Misc Exp-ASP	608.34
	596610 · Misc Exp-OFFICE	163.87
	596611 · Misc Exp-OTHER	788.27
	596612 · Special Events	555.34
	596614 · Pool Supplies	326.42
	596616 · Incrowd Rent	1,125.79
	596617 · Seasonal Programs	-32.00
	596621 · EEC supplies	200.96
	596622 · EEC Snacks	253.14
	596626 · MISC EXP-SWIM TEAM	459.95
	Total 596600 · Program Specific Expenses	4,931.45
	6331 · Bond Interest Expense	29,124.50
	671200 · Telephone Service Charges	366.37
	673100 · Insurance	
	673101 · CAPRI-WORKERS COMP	2,864.33
	673102 · CAPRI-GEN INS	9,316.25
	Total 673100 · Insurance	12,180.58
	7211 · Fixed Assets-Structures/Improve	
	721101 · Construction in Progress	107,350.64
	721102 · Fixed Assets-Not Capitalized	42.66
	Total 7211 · Fixed Assets-Structures/Improve	107,393.30
	Total Expense	372,296.69
	Net Income	-125,181.94
<p>This report includes all data received from SMC Treasury as of 3/7/2024. If additional February Journal Entries are received on the Final SMC Trial Balance, this data will be adjusted accordingly.</p>		

Highlands Recreation District		12:54 PM
Profit & Loss		03/07/2024
July 2023 through February 2024		Accrual Basis
FISCAL YEAR TO DATE		Jul '23 - Feb 24
Income		
102100 · Property Taxes		377,462.92
102101 · ERAF		188,802.68
152100 · Interest Earned		92,912.21
1997 · Capital Grants & Contrib		65,333.00
232100 · Park & Recreation Fees		
232101 · Refunds - Fees		-28,306.14
232102 · Bounced Checks-Fees		-2,901.00
232100 · Park & Recreation Fees - Other		1,964,640.70
Total 232100 · Park & Recreation Fees		1,933,433.56
265800 · Miscellaneous Revenue		11,025.94
Total Income		2,668,970.31
Gross Profit		2,668,970.31
Expense		
411100 · Permanent Salaries		309,000.99
411101 · Temporary Out of Class		4,500.00
416101 · Office Wages		98,806.64
416102 · Pool Wages		198,700.67
416103 · Maintenance Wages		45,005.65
416104 · Supervision Wages		38,901.13
416105 · Program Specialist		31,540.10
416107 · ASP/Camp Wages		179,490.95
416108 · EEC Wages		336,077.16
416110 · Vacation Expense		1,636.37
431100 · Social Security		74,305.09
431200 · Medicare Contribution		17,376.25
445100 · Unemployment Insurance		32.00
463100 · District Employee Benefits		125,049.23
512100 · Clothing & Uniforms		4,772.73
515600 · Household Expense		
515601 · Recology		7,239.68
515602 · Janitorial Supplies		6,485.91
515605 · Cleaning Company		29,730.00
Total 515600 · Household Expense		43,455.59
519300 · Office Expense		
519301 · Outside Printing & Copy Serv		13,601.80
519303 · General Office Supplies		2,701.46
519304 · Advertising/Recruiting		4,274.39
519305 · Postage & Mailing Expense		6,303.38
519307 · Other Office Expense		9,622.81
519308 · Credit card/ACH fee		19,999.26
519309 · Payroll service fees		18,309.14
Total 519300 · Office Expense		74,812.24
533100 · Memberships & Licensing Fees		13,250.33

Highlands Recreation District		12:54 PM
Profit & Loss		03/07/2024
July 2023 through February 2024		Accrual Basis
FISCAL YEAR TO DATE		Jul '23 - Feb 24
542300	Maintenance-Equipment	9,676.18
545900	Maintenance-Facilities & Imprv	
545902	Plumbing & Piping	20,858.29
545903	Paint, Solvents & Chemicals	15,292.38
545904	Pool Supplies	895.70
545905	Locks & Security System	3,022.82
545906	Signage Expense	1,260.17
545907	General Electrical Expense	1,028.75
545909	Other General Maintenance	4,558.24
545911	Landscape/Garden Expense	774.77
545912	Vehicle Expense	2,738.69
545913	Ground/Facility Improvements	1,343.46
	Total 545900 · Maintenance-Facilities & Imprv	51,773.27
563800	Utility Expense	
563801	P G & E	80,456.03
563802	Water	11,256.99
563803	Sewer Fees	5,035.15
	Total 563800 · Utility Expense	96,748.17
585600	Contract Expenses	
585601	Audit Fees	9,480.00
585603	Legal fees	12,664.80
585604	Consultants	25,070.00
	Total 585600 · Contract Expenses	47,214.80
596600	Program Specific Expenses	
596601	Buses-ASP	6,181.00
596602	Spec Act-ASP	7,512.18
596603	Snacks-ASP	5,111.77
596604	Supplies-ASP	7,594.93
596607	Misc Exp-POOL	1,003.81
596608	Misc Exp-ASP	2,841.47
596610	Misc Exp-OFFICE	778.78
596611	Misc Exp-OTHER	4,074.70
596612	Special Events	4,320.02
596613	Conferences/Seminars	2,859.31
596614	Pool Supplies	4,470.00
596616	Incrowd Rent	9,440.09
596617	Seasonal Programs	172.14
596621	EEC supplies	4,829.67
596622	EEC Snacks	3,535.96
596623	EEC Special Activities	309.73
596624	EEC Misc	476.86
596626	MISC EXP-SWIM TEAM	4,622.98
	Total 596600 · Program Specific Expenses	70,135.40
6331	Bond Interest Expense	60,481.00

Highlands Recreation District		12:54 PM
Profit & Loss		03/07/2024
July 2023 through February 2024		Accrual Basis
FISCAL YEAR TO DATE		Jul '23 - Feb 24
	6332 · Bond Principal exp	144,000.00
	671200 · Telephone Service Charges	2,719.33
	673100 · Insurance	
	673101 · CAPRI-WORKERS COMP	10,811.66
	673102 · CAPRI-GEN INS	74,440.00
	Total 673100 · Insurance	85,251.66
	7211 · Fixed Assets-Structures/Improve	
	721101 · Construction in Progress	135,732.08
	721102 · Fixed Assets-Not Capitalized	1,157.20
	Total 7211 · Fixed Assets-Structures/Improve	136,889.28
	7311 · Fixed Assets-Equipment	
	731101 · Equip-Not Capitalized	4,563.16
	Total 7311 · Fixed Assets-Equipment	4,563.16
	Total Expense	2,306,165.37
	Net Income	362,804.94
<p>This report includes all data received from SMC Treasury as of 3/7/2024. If additional February Journal Entries are received on the Final SMC Trial Balance, this data will be adjusted accordingly.</p>		

Highlands Recreation District										1:08 PM
Profit & Loss by Class										03/07/2024
February 2024										Accrual Basis
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL			
Income										
102100 · Property Taxes	0.00	0.00	1,254.31	0.00	0.00	0.00	1,254.31	0.00	0.00	1,254.31
152100 · Interest Earned	0.00	0.00	59.85	0.00	0.00	0.00	59.85	0.00	0.00	59.85
232100 · Park & Recreation Fees										
232101 · Refunds - Fees	0.00	0.00	0.00	-520.00	-1,100.00	-491.00	-2,111.00			-2,111.00
232102 · Bounced Checks-Fees	-821.00	0.00	0.00	0.00	0.00	0.00	-821.00			-821.00
232100 · Park & Recreation Fees - Other	88,593.00	106,326.80	543.21	23,547.17	12,212.08	17,149.40	248,371.66			248,371.66
Total 232100 · Park & Recreation Fees	87,772.00	106,326.80	543.21	23,027.17	11,112.08	16,658.40	245,439.66			245,439.66
265800 · Miscellaneous Revenue	0.00	0.00	360.93	0.00	0.00	0.00	360.93			360.93
Total Income	87,772.00	106,326.80	2,218.30	23,027.17	11,112.08	16,658.40	247,114.75			247,114.75
Gross Profit	87,772.00	106,326.80	2,218.30	23,027.17	11,112.08	16,658.40	247,114.75			247,114.75
Expense										
411100 · Permanent Salaries	7,705.62	0.00	8,000.00	6,083.62	0.00	0.00	21,789.24			21,789.24
411101 · Temporary Out of Class	1,500.00	0.00	1,500.00	0.00	0.00	0.00	3,000.00			3,000.00
416101 · Office Wages	0.00	0.00	13,302.89	0.00	0.00	0.00	13,302.89			13,302.89
416102 · Pool Wages	0.00	0.00	0.00	22,675.00	0.00	0.00	22,675.00			22,675.00
416103 · Maintenance Wages	0.00	0.00	5,448.14	0.00	0.00	0.00	5,448.14			5,448.14
416104 · Supervision Wages	0.00	0.00	0.00	0.00	3,248.94	1,636.97	4,885.91			4,885.91
416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	4,126.50	4,126.50			4,126.50
416107 · ASP/Camp Wages	17,631.25	0.00	0.00	0.00	0.00	468.75	18,100.00			18,100.00
416108 · EEC Wages	0.00	44,669.49	0.00	0.00	0.00	0.00	44,669.49			44,669.49
416110 · Vacation Expense	0.00	0.00	2,444.41	0.00	0.00	0.00	2,444.41			2,444.41
431100 · Social Security	1,661.43	2,706.50	1,734.93	1,775.80	207.54	123.54	8,209.74			8,209.74
431200 · Medicare Contribution	388.53	625.63	413.09	415.35	48.52	28.90	1,920.02			1,920.02
463100 · District Employee Benefits	2,249.10	1,187.12	3,440.73	2,898.33	29.64	24.77	9,829.69			9,829.69
515600 · Household Expense										
515601 · Recology	0.00	0.00	1,152.50	0.00	0.00	0.00	1,152.50			1,152.50
515602 · Janitorial Supplies	10.45	518.50	226.01	89.05	0.00	0.00	844.01			844.01
515605 · Cleaning Company	1,156.50	1,542.00	231.30	771.00	154.20	0.00	3,855.00			3,855.00

Highlands Recreation District										1:08 PM
Profit & Loss by Class										03/07/2024
February 2024										Accrual Basis
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL			
Total 515600 · Household Expense	1,166.95	2,060.50	1,609.81	860.05	154.20	0.00	5,851.51			
519300 · Office Expense										
519301 · Outside Printing & Copy Serv	0.00	0.00	4,817.09	0.00	0.00	0.00	4,817.09			
519303 · General Office Supplies	0.00	0.00	354.92	0.00	0.00	0.00	354.92			
519304 · Advertising/Recruiting	0.00	174.19	0.00	0.00	0.00	0.00	174.19			
519305 · Postage & Mailing Expense	0.00	0.00	2,060.83	0.00	0.00	0.00	2,060.83			
519307 · Other Office Expense	0.00	0.00	3,340.94	12.99	14.99	54.98	3,423.90			
519308 · Credit card/ACH fee	0.00	0.00	1,948.51	0.00	0.00	0.00	1,948.51			
519309 · Payroll service fees	0.00	0.00	3,239.76	0.00	0.00	0.00	3,239.76			
Total 519300 · Office Expense	0.00	174.19	15,762.05	12.99	14.99	54.98	16,019.20			
533100 · Memberships & Licensing Fees	0.00	159.00	0.00	0.00	0.00	0.00	159.00			
545900 · Maintenance-Facilities & Imprv										
545902 · Plumbing & Piping	0.00	0.00	0.00	99.80	0.00	0.00	99.80			
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	855.36	0.00	0.00	855.36			
545905 · Locks & Security System	40.00	0.00	0.00	0.00	0.00	0.00	40.00			
545907 · General Electrical Expense	0.00	0.00	578.75	0.00	0.00	0.00	578.75			
545909 · Other General Maintenance	0.00	87.49	254.49	0.00	0.00	0.00	341.98			
545912 · Vehicle Expense	0.00	0.00	202.33	0.00	0.00	0.00	202.33			
Total 545900 · Maintenance-Facilities & Imprv	40.00	87.49	1,035.57	955.16	0.00	0.00	2,118.22			
563800 · Utility Expense										
563801 · P G & E	0.00	303.84	3,672.85	9,640.30	0.00	0.00	13,616.99			
563802 · Water	79.31	214.75	158.72	396.76	0.00	0.00	849.54			
Total 563800 · Utility Expense	79.31	518.59	3,831.57	10,037.06	0.00	0.00	14,466.53			
585600 · Contract Expenses										
585601 · Audit Fees	0.00	0.00	2,405.00	0.00	0.00	0.00	2,405.00			
585604 · Consultants	0.00	0.00	16,880.00	0.00	0.00	0.00	16,880.00			
Total 585600 · Contract Expenses	0.00	0.00	19,285.00	0.00	0.00	0.00	19,285.00			
596600 · Program Specific Expenses										
596603 · Snacks-ASP	84.47	0.00	0.00	0.00	0.00	0.00	84.47			

Highlands Recreation District										1:08 PM
Profit & Loss by Class										03/07/2024
February 2024										Accrual Basis
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL			
596604 · Supplies-ASP	396.90	0.00	0.00	0.00	0.00	0.00	396.90			
596608 · Misc Exp-ASP	608.34	0.00	0.00	0.00	0.00	0.00	608.34			
596610 · Misc Exp-OFFICE	0.00	0.00	163.87	0.00	0.00	0.00	163.87			
596611 · Misc Exp-OTHER	0.00	0.00	788.27	0.00	0.00	0.00	788.27			
596612 · Special Events	0.00	0.00	0.00	0.00	0.00	555.34	555.34			
596614 · Pool Supplies	0.00	0.00	0.00	326.42	0.00	0.00	326.42			
596616 · Incrowd Rent	1,125.79	0.00	0.00	0.00	0.00	0.00	1,125.79			
596617 · Seasonal Programs	0.00	0.00	0.00	0.00	0.00	-32.00	-32.00			
596621 · EEC supplies	0.00	200.96	0.00	0.00	0.00	0.00	200.96			
596622 · EEC Snacks	0.00	253.14	0.00	0.00	0.00	0.00	253.14			
596626 · MISC EXP-SWIM TEAM	0.00	0.00	0.00	459.95	0.00	0.00	459.95			
Total 596600 · Program Specific Expenses	2,215.50	454.10	952.14	786.37	0.00	523.34	4,931.45			
6331 · Bond Interest Expense	0.00	29,124.50	0.00	0.00	0.00	0.00	29,124.50			
671200 · Telephone Service Charges	112.64	0.00	253.73	0.00	0.00	0.00	366.37			
673100 · Insurance										
673101 · CAPRI-WORKERS COMP	0.00	0.00	2,864.33	0.00	0.00	0.00	2,864.33			
673102 · CAPRI-GEN INS	0.00	0.00	9,316.25	0.00	0.00	0.00	9,316.25			
Total 673100 · Insurance	0.00	0.00	12,180.58	0.00	0.00	0.00	12,180.58			
7211 · Fixed Assets-Structures/Improve										
721101 · Construction in Progress	0.00	0.00	107,350.64	0.00	0.00	0.00	107,350.64			
721102 · Fixed Assets-Not Capitalized	42.66	0.00	0.00	0.00	0.00	0.00	42.66			
Total 7211 · Fixed Assets-Structures/Improve	42.66	0.00	107,350.64	0.00	0.00	0.00	107,393.30			
Total Expense	34,792.99	81,767.11	198,545.28	46,499.73	3,703.83	6,987.75	372,296.69			
Net Income	52,979.01	24,559.69	-196,326.98	-23,472.56	7,408.25	9,670.65	-125,181.94			

This report includes all data received from SMC Treasury as of 3/7/2024. If additional February Journal Entries are received on the Final SMC Trial Balance, this data will be adjusted accordingly.

Highlands Recreation District										1:14 PM
Profit & Loss by Class										03/07/2024
July 2023 through February 2024										Accrual Basis
FISCAL YEAR TO DATE										
	Income	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL		
	102100 · Property Taxes	0.00	0.00	377,462.92	0.00	0.00	0.00	377,462.92		
	102101 · ERAF	0.00	0.00	188,802.68	0.00	0.00	0.00	188,802.68		
	152100 · Interest Earned	0.00	0.00	92,912.21	0.00	0.00	0.00	92,912.21		
	1997 · Capital Grants & Contrib	0.00	0.00	65,333.00	0.00	0.00	0.00	65,333.00		
	232100 · Park & Recreation Fees									
	232101 · Refunds - Fees	-3,700.00	0.00	0.00	-6,439.69	-7,726.25	-10,440.20	-28,306.14		
	232102 · Bounced Checks-Fees	-1,201.00	-400.00	0.00	-1,280.00	0.00	-20.00	-2,901.00		
	232100 · Park & Recreation Fees - Other	651,974.36	839,428.67	10,199.91	304,814.84	73,248.33	84,974.59	1,964,640.70		
	Total 232100 · Park & Recreation Fees	647,073.36	839,028.67	10,199.91	297,095.15	65,522.08	74,514.39	1,933,433.56		
	265800 · Miscellaneous Revenue	2,157.00	0.00	8,868.94	0.00	0.00	0.00	11,025.94		
	Total Income	649,230.36	839,028.67	743,579.66	297,095.15	65,522.08	74,514.39	2,668,970.31		
	Gross Profit	649,230.36	839,028.67	743,579.66	297,095.15	65,522.08	74,514.39	2,668,970.31		
	Expense									
	411100 · Permanent Salaries	62,096.82	43,595.17	154,287.68	49,021.32	0.00	0.00	309,000.99		
	411101 · Temporary Out of Class	2,250.00	0.00	2,250.00	0.00	0.00	0.00	4,500.00		
	416101 · Office Wages	0.00	0.00	98,806.64	0.00	0.00	0.00	98,806.64		
	416102 · Pool Wages	0.00	0.00	0.00	198,700.67	0.00	0.00	198,700.67		
	416103 · Maintenance Wages	0.00	0.00	45,005.65	0.00	0.00	0.00	45,005.65		
	416104 · Supervision Wages	0.00	0.00	0.00	0.00	27,555.91	11,345.22	38,901.13		
	416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	31,540.10	31,540.10		
	416107 · ASP/Camp Wages	177,459.70	0.00	0.00	0.00	0.00	2,031.25	179,490.95		
	416108 · EEC Wages	0.00	336,077.16	0.00	0.00	0.00	0.00	336,077.16		
	416110 · Vacation Expense	0.00	0.00	1,636.37	0.00	0.00	0.00	1,636.37		
	431100 · Social Security	14,868.13	23,046.00	18,499.45	15,347.61	1,709.74	834.16	74,305.09		
	431200 · Medicare Contribution	3,477.08	5,382.68	4,333.08	3,589.05	399.52	194.84	17,376.25		
	445100 · Unemployment Insurance	0.00	32.00	0.00	0.00	0.00	0.00	32.00		
	463100 · District Employee Benefits	23,597.99	40,050.48	39,134.55	22,023.38	126.30	116.53	125,049.23		
	512100 · Clothing & Uniforms	2,447.59	0.00	0.00	2,325.14	0.00	0.00	4,772.73		

Highlands Recreation District										1:14 PM
Profit & Loss by Class										03/07/2024
July 2023 through February 2024										Accrual Basis
FISCAL YEAR TO DATE										Seasonal Programs
	ASP	EEC	OTHER	Pool	Rental					TOTAL
515600 · Household Expense										
515601 · Recology	0.00	0.00	7,239.68	0.00	0.00			0.00	0.00	7,239.68
515602 · Janitorial Supplies	420.42	3,131.71	1,642.95	1,290.83	0.00			0.00	0.00	6,485.91
515605 · Cleaning Company	8,874.00	11,982.00	1,774.80	5,916.00	1,183.20			0.00	0.00	29,730.00
Total 515600 · Household Expense	9,294.42	15,113.71	10,657.43	7,206.83	1,183.20			0.00	0.00	43,455.59
519300 · Office Expense										
519301 · Outside Printing & Copy Serv	0.00	0.00	13,551.50	50.30	0.00			0.00	0.00	13,601.80
519303 · General Office Supplies	10.93	18.47	2,344.11	213.80	114.15			0.00	0.00	2,701.46
519304 · Advertising/Recruiting	0.00	3,666.39	108.00	108.00	196.00			196.00	0.00	4,274.39
519305 · Postage & Mailing Expense	0.00	0.00	6,303.38	0.00	0.00			0.00	0.00	6,303.38
519307 · Other Office Expense	1,260.00	164.27	7,782.74	150.91	14.99			249.90	0.00	9,622.81
519308 · Credit card/ACH fee	0.00	0.00	19,999.26	0.00	0.00			0.00	0.00	19,999.26
519309 · Payroll service fees	0.00	0.00	18,309.14	0.00	0.00			0.00	0.00	18,309.14
Total 519300 · Office Expense	1,270.93	3,849.13	68,398.13	523.01	325.14			445.90	0.00	74,812.24
533100 · Memberships & Licensing Fees	424.55	501.00	12,279.78	45.00	0.00			0.00	0.00	13,250.33
542300 · Maintenance-Equipment	0.00	2,921.92	1,634.03	5,120.23	0.00			0.00	0.00	9,676.18
545900 · Maintenance-Facilities & Imprv										
545902 · Plumbing & Piping	444.00	17,919.41	2,395.08	99.80	0.00			0.00	0.00	20,858.29
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	15,292.38	0.00			0.00	0.00	15,292.38
545904 · Pool Supplies	0.00	0.00	0.00	895.70	0.00			0.00	0.00	895.70
545905 · Locks & Security System	294.50	142.83	2,207.83	0.00	123.33			254.33	0.00	3,022.82
545906 · Signage Expense	0.00	0.00	1,260.17	0.00	0.00			0.00	0.00	1,260.17
545907 · General Electrical Expense	0.00	0.00	1,028.75	0.00	0.00			0.00	0.00	1,028.75
545909 · Other General Maintenance	99.34	139.32	4,100.99	109.32	0.00			109.27	0.00	4,558.24
545911 · Landscape/Garden Expense	0.00	501.10	273.67	0.00	0.00			0.00	0.00	774.77
545912 · Vehicle Expense	0.00	0.00	2,738.69	0.00	0.00			0.00	0.00	2,738.69
545913 · Ground/Facility Improvements	0.00	0.00	917.99	0.00	0.00			425.47	0.00	1,343.46
Total 545900 · Maintenance-Facilities & Imprv	837.84	18,702.66	14,923.17	16,397.20	123.33			789.07	0.00	51,773.27
563800 · Utility Expense										

Highlands Recreation District										1:14 PM
Profit & Loss by Class										03/07/2024
July 2023 through February 2024										Accrual Basis
FISCAL YEAR TO DATE										
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL			
563801 · P G & E	0.00	5,217.45	24,452.38	50,786.20	0.00	0.00	80,456.03			
563802 · Water	176.43	3,062.48	2,613.89	5,404.19	0.00	0.00	11,256.99			
563803 · Sewer Fees	0.00	0.00	5,035.15	0.00	0.00	0.00	5,035.15			
Total 563800 · Utility Expense	176.43	8,279.93	32,101.42	56,190.39	0.00	0.00	96,748.17			
585600 · Contract Expenses										
585601 · Audit Fees	0.00	0.00	9,480.00	0.00	0.00	0.00	9,480.00			
585603 · Legal fees	0.00	0.00	12,664.80	0.00	0.00	0.00	12,664.80			
585604 · Consultants	0.00	0.00	25,070.00	0.00	0.00	0.00	25,070.00			
Total 585600 · Contract Expenses	0.00	0.00	47,214.80	0.00	0.00	0.00	47,214.80			
596600 · Program Specific Expenses										
596601 · Buses-ASP	6,181.00	0.00	0.00	0.00	0.00	0.00	6,181.00			
596602 · Spec Act-ASP	7,512.18	0.00	0.00	0.00	0.00	0.00	7,512.18			
596603 · Snacks-ASP	5,111.77	0.00	0.00	0.00	0.00	0.00	5,111.77			
596604 · Supplies-ASP	7,583.12	0.00	11.81	0.00	0.00	0.00	7,594.93			
596607 · Misc Exp-POOL	0.00	0.00	0.00	1,003.81	0.00	0.00	1,003.81			
596608 · Misc Exp-ASP	2,841.47	0.00	0.00	0.00	0.00	0.00	2,841.47			
596610 · Misc Exp-OFFICE	0.00	0.00	778.78	0.00	0.00	0.00	778.78			
596611 · Misc Exp-OTHER	0.00	0.00	3,789.24	0.00	0.00	0.00	3,789.24			
596612 · Special Events	0.00	0.00	0.00	594.34	0.00	285.46	879.80			
596613 · Conferences/Seminars	169.00	12.00	1,543.31	1,135.00	0.00	0.00	4,859.31			
596614 · Pool Supplies	0.00	0.00	152.79	4,317.21	0.00	0.00	4,470.00			
596616 · Incrowd Rent	9,440.09	0.00	0.00	0.00	0.00	0.00	9,440.09			
596617 · Seasonal Programs	79.49	0.00	0.00	0.00	0.00	92.65	172.14			
596621 · EEC supplies	0.00	4,829.67	0.00	0.00	0.00	0.00	4,829.67			
596622 · EEC Snacks	0.00	3,535.96	0.00	0.00	0.00	0.00	3,535.96			
596623 · EEC Special Activities	0.00	309.73	0.00	0.00	0.00	0.00	309.73			
596624 · EEC Misc	0.00	476.86	0.00	0.00	0.00	0.00	476.86			
596626 · MISC EXP-SWIM TEAM	0.00	0.00	0.00	4,622.98	0.00	0.00	4,622.98			
Total 596600 · Program Specific Expenses	38,918.12	9,164.22	6,275.93	11,673.34	0.00	4,103.79	70,135.40			

Highlands Recreation District										1:14 PM
Profit & Loss by Class										03/07/2024
July 2023 through February 2024										Accrual Basis
FISCAL YEAR TO DATE										Seasonal Programs
	ASP	EEC	OTHER	Pool	Rental					TOTAL
6331 · Bond Interest Expense	0.00	60,481.00	0.00	0.00	0.00				0.00	60,481.00
6332 · Bond Principal exp	0.00	144,000.00	0.00	0.00	0.00				0.00	144,000.00
671200 · Telephone Service Charges	382.94	0.00	2,336.39	0.00	0.00				0.00	2,719.33
673100 · Insurance										
673101 · CAPRI-WORKERS COMP	2,577.90	3,952.78	-2,421.56	6,186.96	323.72				191.86	10,811.66
673102 · CAPRI-GEN INS	0.00	0.00	74,440.00	0.00	0.00				0.00	74,440.00
Total 673100 · Insurance	2,577.90	3,952.78	72,018.44	6,186.96	323.72				191.86	85,251.66
7211 · Fixed Assets-Structures/Improve										
721101 · Construction in Progress	0.00	0.00	123,580.08	12,152.00	0.00				0.00	135,732.08
721102 · Fixed Assets-Not Capitalized	1,157.20	0.00	0.00	0.00	0.00				0.00	1,157.20
Total 7211 · Fixed Assets-Structures/Improve	1,157.20	0.00	123,580.08	12,152.00	0.00				0.00	136,889.28
7311 · Fixed Assets-Equipment										
731101 · Equip-Not Capitalized	0.00	0.00	4,563.16	0.00	0.00				0.00	4,563.16
Total 7311 · Fixed Assets-Equipment	0.00	0.00	4,563.16	0.00	0.00				0.00	4,563.16
Total Expense	341,237.64	715,149.84	759,936.18	406,502.13	31,746.86				51,592.72	2,306,165.37
Net Income	307,992.72	123,878.83	-16,356.52	-109,406.98	33,775.22				22,921.67	362,804.94
<p>This report includes all data received from SMC Treasury as of 3/7/2024. If additional February Journal Entries are received on the Final SMC Trial Balance, this data will be adjusted accordingly.</p>										

P&L Budget Comparison (modified accr basis)		Plug in new month #'s in column B, then copy & paste #'s to appropriate month in O-Z columns								APPROVED	100%	DIFF	DIFF
July 23 through Feb 24		Feb 24	Feb 23	Feb 22	July 21 - 21	Feb July 22 - 22	Feb Jul 23 - 24	Feb	BUDGET	% of Budget	Budget - Current YTD	Curr YTD - Last Yr YTD	
Unrestricted beginning Fund Balance									4,025,591.00				
Income													
102100	Property Taxes	1,254.31	49,929.16	46,750.10	522,707.03	368,557.84	377,462.92	641,768.00	58.82%	264,305.08	8,905.08		
102101	ERAF	0.00	89,030.75	0.00	0.00	169,905.17	188,802.68	160,560.00	117.59%	(28,242.68)	18,897.51		
152100	Interest Earned	59.85	15,013.67	6.34	10,819.66	28,279.70	92,912.21	50,000.00	185.82%	(42,912.21)	64,632.51		
187100	State-aid	0.00	0.00	0.00	0.00	0.00	0.00	37,500.00	0.00%	37,500.00	-		
199200	All Other Local Govt Rev	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-		
199700	Cap grants & Contributions	0.00	0.00	0.00	0.00	0.00	65,333.00	227,833.00	28.68%	162,500.00	65,333.00		
232100	Park & Recreation Fees												
	ASP	87,772.00	70,328.00	76,282.37	536,652.53	584,579.30	647,348.36	978,500.00	66.16%	331,151.64	62,769.06		
	Pool	23,027.17	14,502.37	21,237.62	282,814.66	229,999.29	297,095.15	473,350.00	62.76%	176,254.85	67,095.86		
	Seasonal Prog	16,658.40	41.85	1,601.80	89,118.72	89,353.56	74,514.39	168,000.00	44.35%	93,485.61	(14,839.17)		
	Fac Rental	11,112.08	3,273.00	6,680.00	49,907.00	58,253.50	65,522.08	95,000.00	68.97%	29,477.92	7,268.58		
	EEC	106,326.80	125,479.40	101,278.00	781,582.50	881,868.50	839,028.67	1,322,147.00	63.46%	483,118.33	(42,839.83)		
	Other	543.21	0.00	0.00	0.00	0.00	10,199.91	17,900.00	56.98%	7,700.09	10,199.91		
	Transaction fees	0.00	888.98	1,048.33	8,756.30	9,694.53	0.00	0.00	0.00%	-	(9,694.53)		
	Total Park & Rec fees	245,439.66	214,312.60	208,128.12	1,748,831.71	1,853,748.68	2,043,479.62	3,054,897.00	66.89%	1,011,417.38	189,730.94		
264200	State-Dated Checks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-		
265800	Miscellaneous Revenue **	360.93	20.80	0.00	482,247.03	9,698.26	10,750.94	300.00	3583.65%	(10,450.94)	1,052.68		
	Total Income	247,114.75	368,307.98	254,884.56	2,764,605.43	2,430,189.65	2,668,970.31	4,172,858.00	63.96%	1,503,887.69	238,780.66		
								8,198,449.00					
Expense													
411100	Permanent Salaries	21,789.24	30,603.08	37,059.58	296,622.57	185,376.70	309,000.99	539,155.00	57.31%	230,154.01	123,624.29		
411101	Temporary Out of Class	3,000.00	2,459.42	0.00	0.00	30,090.32	4,500.00	0.00	0.00%	(4,500.00)	(25,590.32)		
416101	Office Wages	13,302.89	11,305.28	9,716.13	79,165.97	88,237.26	98,806.64	169,079.00	58.44%	70,272.36	10,569.38		
416102	Pool Wages	22,675.00	15,384.93	18,656.01	151,473.65	164,594.68	198,700.67	247,450.00	80.30%	48,749.33	34,105.99		
416103	Maintenance Wages	5,448.14	5,422.92	4,966.48	40,111.93	43,123.00	45,005.65	82,000.00	54.88%	36,994.35	1,882.65		
416104	Supervision Wages	4,885.91	4,709.29	3,955.20	32,714.20	39,060.01	38,901.13	64,000.00	60.78%	25,098.87	(158.88)		
416105	Program Specialist-Staff	0.00	0.00	0.00	0.00	0.00	281.25	0.00	0.00%	(281.25)	281.25		
416107	ASP/Camp Wages	18,100.00	18,408.50	17,794.50	150,327.51	159,443.76	179,209.70	305,000.00	58.76%	125,790.30	19,765.94		
416108	EEC Wages	44,669.49	39,910.08	39,627.84	321,850.03	323,817.91	336,077.16	550,000.00	61.10%	213,922.84	12,259.25		
416110	Vacation Expense	2,444.41	2,042.96	2,598.51	689.11	1,025.48	1,636.37	4,600.00	35.57%	2,963.63	610.89		
431100	Social Security	8,209.74	8,027.73	8,223.26	64,890.42	63,616.19	74,305.09	121,314.00	61.25%	47,008.91	10,688.90		
431200	Medicare Contribution	1,920.02	1,877.45	1,923.18	15,515.03	14,877.95	17,376.25	28,372.00	61.24%	10,995.75	2,498.30		
445100	Unemployment Insurance	0.00	0.00	0.00	751.00	0.00	32.00	1,000.00	3.20%	968.00	32.00		
463100	District Employee Benefits	9,829.69	13,280.39	15,023.10	121,176.63	100,180.22	125,049.23	211,800.00	59.04%	86,750.77	24,969.01		
	PAYROLL EXP SUBTOTAL	156,274.53	153,432.03	159,543.79	1,275,288.05	1,213,443.48	1,428,882.13	2,323,771.00	61.49%	894,888.87	215,438.65		
416105	Program Specialist - Vendor	4,126.50	7,174.05	5,161.40	50,209.78	44,921.30	31,540.10	88,000.00	35.84%	56,459.90	(13,361.20)		
416109	Prog spec-Swimteam	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-		
416111	ASP/Camp Contractors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-		
416112	EEC Contractors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-		
512100	Clothing & Uniforms	0.00	0.00	0.00	3,063.83	2,297.04	4,772.73	8,500.00	56.15%	3,727.27	2,475.69		
515600	Household Expense	5,851.51	5,339.48	5,535.64	39,141.69	39,968.45	43,455.59	73,300.00	59.28%	29,844.41	3,487.14		
519300	Office Expense	16,019.20	6,598.47	6,484.59	66,396.98	64,361.14	74,812.24	112,400.00	66.56%	37,587.76	10,451.10		
533100	Memberships	159.00	12.50	5,056.08	15,620.30	9,128.77	13,250.33	14,093.00	94.02%	842.67	4,121.56		
542300	Maintenance-Equipment	0.00	599.53	144.86	4,038.50	18,619.35	9,676.18	14,600.00	66.28%	4,923.82	(8,943.17)		
545900	Maintenance-Facilities & Imprv	2,118.22	6,276.74	2,579.72	38,466.91	51,291.17	51,773.27	72,650.00	71.26%	20,876.73	482.10		
563800	Utility Expense	14,466.53	14,326.67	12,836.63	77,828.86	82,681.59	96,748.17	131,490.00	73.58%	34,741.83	14,066.58		
572200	Employee Expense Reimb	0.00	0.00	66.69	77.33	0.00	0.00	0.00	0.00%	-	-		
585600	Contract Expenses	19,285.00	16,747.34	-1,196.72	21,294.22	59,544.20	47,214.80	54,750.00	86.24%	7,535.20	(12,329.40)		
596600	Program Specific Expenses	4,931.45	8,195.62	12,306.95	72,164.29	67,414.07	70,135.40	128,500.00	54.58%	58,364.60	2,721.33		
671200	Telephone Service Charges	368.37	331.35	456.01	4,515.02	2,565.76	2,719.33	5,000.00	54.39%	2,280.67	153.57		
673100	Insurance	12,180.58	0.00	0.00	103,384.45	132,077.00	85,251.66	152,752.00	55.81%	67,500.34	(46,825.34)		
721102	F/A Struct. & Imprmnts not cap.	42.86	0.00	0.00	0.00	0.00	606.36	1,000.00	60.64%	393.64	606.36		
731101	F/A Equipment not capitalized	0.00	0.00	965.90	7,216.59	3,883.51	7,858.36	8,000.00	98.23%	141.64	3,974.85		
	TOTAL OPERATING EXPENSES	235,821.55	219,033.76	210,025.54	1,778,506.80	1,792,196.83	1,968,696.65	3,188,806.00		1,220,109.35	176,499.82		
	NET INCOME AFTER OPERATING EXP	11,293.20	149,274.22	44,859.02	986,098.63	637,992.82	810,044.72	984,052.00		174,007.28	172,051.90		
633100	Bond-Interest Expense	29,124.50	31,356.50	33,495.50	69,052.50	64,852.00	60,481.00	60,481.00	100.00%	-	(4,371.00)		
633200	Bond-Principal Expense	0.00	0.00	0.00	133,000.00	138,000.00	144,000.00	144,000.00	100.00%	-	6,000.00		
721100	Fixed Assets-Structures/Improv	0.00	0.00	0.00	24,934.00	0.00	550.84	263,000.00	0.21%	262,449.16	550.84		
721101	Construction in Progress	107,350.64	111,117.39	5,325.00	10,185.50	265,861.43	132,871.12	150,000.00	88.58%	17,128.88	(132,990.31)		
731100	Fixed Assets-Equipment	0.00	0.00	0.00	26,759.65	0.00	0.00	10,000.00	0.00%	10,000.00	-		
	TOTAL FIXED ASSETS	107,350.64	111,117.39	5,325.00	61,879.15	265,861.43	133,421.96	423,000.00	31.54%	289,578.04	(132,439.47)		
	NET INC AFTER OPEX, BOND INT & PRINC PYMT. & F/A	-125,181.94	6,800.33	6,038.52	722,166.98	169,279.39	472,141.76	356,571.00		(115,570.76)	302,862.37		
80002	Accrued Bond Interest payable						4,854.10						
80003	Accrued Bond Principal						12,333.35						
861100	Approp. for Contingencies						350,000.00						
088300	Capital Reserve						473,296.00						
882100	General Reserve						250,000.00						
	Building Renovations Reserve						100,000.00						
	Unassigned Fund balance						3,208,887.00						
	**						8,198,450.00						

This report includes all data received from SMC Treasury as of 3/7/2024. If additional February Journal Entries are received on the Final SMC Trial Balance, this data will be adjusted accordingly.



MEMORANDUM

Date: March 12, 2024
To: HRD Board of Directors
From: Meg Catmull, Assistant General Manager
Re: Updates on TK for All

Background

EXPANSION OF UNIVERSAL TK IN CALIFORNIA, ASSEMBLY BILL (AB) 130

- From the 2014–15 school year to the 2021–22 school year, inclusive, a child who will have their fifth birthday between September 2 and December 2 shall be admitted to a transitional kindergarten program maintained by the school district or charter school.
- In the 2022–23 school year, a child who will have their fifth birthday between September 2 and February 2 shall be admitted to a transitional kindergarten program maintained by the school district or charter school.
- In the 2023–24 school year, a child who will have their fifth birthday between September 2 and April 2 shall be admitted to a transitional kindergarten program maintained by the school district or charter school.
- In the 2024–25 school year, a child who will have their fifth birthday between September 2 and June 2 shall be admitted to a transitional kindergarten program maintained by the school district or charter school.
- In the 2025–26 school year, and in each school year thereafter, a child who will have their fourth birthday by September 1 shall be admitted to a transitional kindergarten program maintained by the school district or charter school.

This is creating a need in the Highlands community for after-TK childcare.

Plan

Following the discussion from the February board meeting, staff has further evaluated the options that were proposed to meet the need for TK childcare in the Highlands.

Several of the options proposed at the February 2024 Board Meeting are still viable, however the half day TK program at EEC appears to be the most well-suited to meet the current needs. To touch on those options again; the Annex is an affordable and local option for families in the Highlands,

ASP is able to accommodate children in their program once the child turns 5, and converting the fitness center to an after-TK classroom could still be accomplished if the demand for after-TK care was such that it warranted having a dedicated program of that scale.

Half-Day Care at EEC

The following plan is pending, following discussion with the Board and discussion with the incoming EEC Director.

Capacity for this program would be determined on a year-by-year basis depending on demand for the program, the waitlist, and enrollment for the upcoming school year.

This plan would require no major changes to existing facilities. Pricing for the half day TK program at the EEC would be determined based on an evaluation of the total costs required to run such a program including administrative costs, materials costs, staffing costs, etc. Enrollment for this program would occur after the enrollment for the full day program and would be open to re-enrolling EEC families first, then to waitlist families.



MEMORANDUM

Date: March 12, 2024
To: HRD Board of Directors
From: Meg Catmull, Assistant General Manager
Re: RNE-3 Benefits Classification

Purpose

Staff is proposing that the District have an RNE-3 classification to clarify benefits in the event that an employee goes over the average of 30 hours worked per week due to meeting a staffing need of the District.

Proposed Benefits for RNE-III

Medical, Dental, Vision, LTD, STD, FSA, Accidental Death & Disability, and Life Insurance would be offered to RNE-3 employees at the same rate as RNE-2. Simple-IRA would be offered per the employee handbook with no District match or contribution.

RNE-3 employees would not accrue or be eligible for floating holidays, holidays, winter closure pay, or vacation pay. Sick pay would accrue at the California state required minimum rate.

Eligibility

RNE-3 is not a new job classification. Roles that repeatedly require full time hours may be evaluated on an annual basis during budget preparations. Employees would be offered benefits to start the first of the month following the date that their average hours per week surpass 30.

The 30+ hour workweek will only be granted to employees if it is in alignment with District needs. Should the employee's average drop below 30 hours per workweek, the employee would be termed from benefits.

Current State

There have been 6 employees whose positions are classified as part-time but who have worked an average of more than 30 hours per week. The table below reflects their current elections and benefits.

The plan for these employees, effective July 1, 2024, would be to follow the RNE-3 policy and/or reclassify their position to fulltime depending on the department, District needs, and the employee. Should these employees be granted RNE-3 classification on an ongoing basis, they would be expected to maintain an average minimum of 35 hours worked per week within the District performing meaningful work and meeting an immediate District need.

The After School Program will be directed to limit the number of ongoing RNE-3 employees to a maximum of two, effective July 1st. The recommendation of management is for the Board of Directors to consider reclassifying the bookkeeper position to RNE-1 fulltime benefits eligible at a future Board Meeting. Management is recommending that the Swim Team Coach be granted RNE-3 classification on an ongoing basis, with the requirement to work an average minimum of 35 hours worked per week. Employee 1, per the chart below, has been termed from benefits effective 1/31/2024. However, due to their work as a private swim instructor, their hours may be increasing to meet an immediate staffing need of the District, granting them RNE-3 benefits.

Annual Cost of HRD 30+ Hr/Wk Part Time Classified Employee Benefits						
	Employee 1	Employee 2	Employee 3	Employee 4	Employee 5	Employee 6
Department	Pool	ASP	ASP	Other	ASP	Pool
Date Benefits Eligibility Changed	Benefits Termed 1/31/24	5/17/2017	8/18/2021	10/1/2023	8/18/2021	6/2/2023
Medical		\$ -	\$ 5,851.92	\$ 14,700.72	\$ 6,489.84	\$ 6,489.84
Dental		\$ -	\$ -	\$ 684.24	\$ 684.24	\$ 684.24
Vision		\$ -	\$ 72.48	\$ 72.48	\$ 72.48	\$ -
Life		\$ 54.00	\$ 54.00	\$ 54.00	\$ 54.00	\$ 54.00
A D & D		\$ 21.60	\$ 21.60	\$ 21.60	\$ 21.60	\$ 21.60
STD		\$ 306.96	\$ 271.56	\$ 372.00	\$ 227.28	\$ 306.96
LTD		\$ 151.44	\$ 133.92	\$ 183.48	\$ 112.08	\$ 151.44
IRA		\$ 1,216.00	\$ -	\$ 2,355.60	\$ 982.80	\$ 1,521.00
CalPERS 457		\$ 520.00	\$ 520.00	\$ 520.00	\$ 520.00	\$ 520.00
Floating Holidays		\$ 416.00	\$ -	\$ 604.00	\$ -	\$ -
Holidays		\$ 1,872.00	\$ -	\$ 3,624.00	\$ -	\$ -
Winter Closure		\$ 468.00	\$ 414.00	\$ 906.00	\$ 396.00	\$ 585.00
Vacation		\$ 3,123.12	\$ 2,206.62	\$ 2,973.95	\$ 2,110.68	\$ 2,560.35
Total		\$ 7,997.68	\$ 9,412.18	\$ 26,888.59	\$ 11,558.92	\$ 12,742.99

HIGHLANDS RECREATION DISTRICT • JOB DESCRIPTION

ADOPTED BY THE GENERAL MANAGER	January 2019	JOB TITLE AFTER SCHOOL PROGRAM HEAD TEACHER	NON- EXEMPT
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Position Summary

Under the direct supervision of the Child Care Director. Supervise and/or facilitate curriculum activities or areas to provide positive learning experiences for school-age through age 17.

Essential Functions

- Supervise ASP staff members to create a harmonious and efficient working environment.
- Interfaces in a positive manner with parents to keep them informed, answer questions and address concerns. Refers questions and concerns to the Child care Director and or Coordinator as appropriate.
- Maintains inventory of program supplies, food, equipment and other necessary materials by ordering and/or purchasing in a timely manner while upholding current fiscal budget guidelines.
- Plans program curriculum for After School Program and seasonal camps.
- Participates in planning and running staff meetings and training sessions.
- Sets and maintains standards for children's behavior using non-punitive methods which teach self-discipline while supporting children's self-esteem.
- Provides and coordinates careful/concentrated supervision of play areas to ensure children's safety and learning.
- Maintains proper staffing ratio's based on the programs total licensed capacity.
- Schedules/trains staff in emergency evacuation procedures. Maintains records of said drills.
- Attends all mandatory staff meetings/training sessions/special events and extra activities with all other salary employees.
- Build relationships with program participants of varying ages.
- Maintain positive relationships with community partners.
- Create and Maintain cleaning schedules in accordance with licensing guidelines.
- Monitor monthly tuition payments.

Essential Knowledge & Abilities

- Must have demonstrated experiences in a child care program.
- Must be flexible and able to maintain a positive and supportive working relationship with staff, parents, volunteers, and children.
- Must have strong communication skills.
- Must be able to deal with confidential information in a professional manner.
- Have knowledge of Physical Education programming which includes but is not limited to, indoor and outdoor activities relevant to pre-school age children.
- Ability to organize tasks, establish systems, and delegate work and responsibility to others.
- Ability to solve problems and take action as needed.
- Ability to instill trust and respect from staff, children, and parents.
- Must Understand Recreation and Child Developmental needs of school-age children, ages five through seventeen.
- Must adhere to an implement the goals and philosophy of the After-School Program.

Qualifications

1. Minimum of 6 months work experience in a licensed day care center or comparable group child care center.
2. High School Diploma required; Bachelor’s degree preferred.
3. At least 12 college level units in early childhood development or child development degree completed at an accredited or approved college or university.

Additional Requirements

- Must possess and maintain a valid CA Driver’s license.
- Successfully pass a physical exam.
- Receive Department of Justice fingerprint clearance.
- Possess and maintain certification in infant and child CPR.

Physical Demands

Visual and auditory ability to observe and respond to critical incidents and the physical ability to act swiftly in an emergency situation. Ability to lead and interact in group activities and perform related physical skills and the ability to stand, walk, sit, stoop, knell or crouch. Ability to climb, push, and pull and lift and carry objects up to 20 pounds.

Additional Information:

- It may be necessary to perform other duties as assigned.
- This position is considered to have a supervisory or disciplinary relationship over minors.
- This job description is not intended to be all inclusive. It is understood that the employee will perform other duties if requested by the Child Care Director. Job descriptions are reviewed periodically and may be revised if deemed necessary. This job description is not a written or implied contract.

Acknowledgement and Receipt

I acknowledge that I have received, read, and sought clarification of any questions I have about the contents of this job description.

Employee Signature	Date	Print Name
Supervisor Signature	Date	Print Name

HIGHLANDS RECREATION DISTRICT • JOB DESCRIPTION

ADOPTED BY THE GENERAL MANAGER	MARCH 2023	JOB TITLE (PT) BOOKKEEPER	NON-EXEMPT
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Definition

Under the direct supervision of the Assistant General Manager, the Bookkeeper is responsible for maintaining the Highlands Recreation District’s financial matters.

Distinguishing Characteristics

Performs independently using good judgement with minimal supervision. Also receives direction from the General Manager and works with other office staff, San Mateo County Controller’s office staff, and contracted auditors. Must be accurate, honest, and reliable in bookkeeping.

Typical Duties

Process payroll every two weeks; computer input of financial registration information; prepare and make bank deposits, & reconcile bank statements; prepare clear and concise financial reports and other related materials for the District Board meetings; prepare EDD Quarterly Wage and Withholding Report and Annual Reconciliation Statement; prepare 1099 tax forms; prepare for annual audit; prepare class/program cost breakdown report quarterly; prepare necessary journal entries; prepare requisitions for bond interest/principal payments, as required; reconcile to monthly county reports; prepare employee hiring and discharge paperwork; and perform additional duties as assigned.

Desired Qualifications

Knowledge of: Governmental/Non-profit accounting, Spreadsheet software, QuickBooks, and Public Relations.

Ability to: Work independently, be flexible, and meet established deadlines.

Experience: Two years working in accounting field.

Education: Bachelor of Science degree in Accounting.

Additional Requirement: Possession of a valid Class C California Driver’s License.

BOOKKEEPER • JOB SPECIFICATIONS

Job specifications are intended to present a descriptive list of the range of duties performed by employees in the Job Descriptions. Specifications are not intended to reflect all duties performed within the job.

DEFINITION

Under the direct supervision of the Assistant General Manager, the Bookkeeper is responsible for maintaining the Highlands Recreation District's financial matters.

DISTINGUISHING CHARACTERISTICS

Personnel assigned to this position must perform independently, using good judgement with minimal supervision. Personnel must be accurate, honest, and reliable in their bookkeeping.

SUPERVISION RECEIVED AND EXERCISED

Also receives direction from the General Manager and works with other office staff, San Mateo County Controller's office staff, and contracted auditors.

ESSENTIAL AND MARGINAL FUNCTION STATEMENTS-*Essential and other important responsibilities and duties may include, but are not limited to, the following*

1. Process payroll every two weeks and email to San Mateo County Controller's office.
2. Process pay check disbursement.
3. Computer input of financial registration information.
4. Prepare and make bank deposits, and reconcile bank statements.
5. Prepare clear and concise financial reports, and other related materials for monthly District Board meetings.
6. Prepare EDD Quarterly Wage and Withholding Report and Annual Reconciliation Statement.
7. Prepare 1099 tax forms.
8. Prepare for annual audit.
9. Prepare class/program cost breakdown report quarterly.
10. Prepare necessary journal entries.
11. Prepare requisitions for bond interest/principal payments as required.
12. Reconcile to monthly county reports.
13. Prepare employee hiring and discharge paperwork.

Marginal Functions

1. Help with other office duties as needed.
2. Assist with daily customer service as necessary.
3. Assist with the proposed budget.
4. Respond to facility emergencies.
5. Complete special projects requested by the General Manager.
6. Perform additional duties as assigned.

QUALIFICATIONS

Knowledge Of

Governmental/Non-profit accounting.

Spreadsheet software.

Quickbooks.

Public Relations

Ability To

Work independently.

Be flexible.

Meet established deadlines.

EXPERIENCE AND TRAINING GUIDELINES

Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be

Experience

Two years in the accounting field.

Training

Bachelor of Science degree in Accounting. Knowledge of governmental/non-profit accounting.

License or Certificates

Possession of, or ability to obtain a valid California Driver's License.

WORKING CONDITIONS

Environmental Conditions

Lively office environment and some car travel.

Physical Conditions

Essential and marginal functions may require maintaining physical condition for sitting & standing for prolonged periods of time. Maintain the following physical abilities: see well enough to read instructions, read fine print, view computer screen, operate vehicles and equipment; hear well enough to converse on the telephone and in person assisting customers and program participants; bodily mobility to lift and maneuver program supplies and equipment; use of hands and fingers for use of computer keyboard, copy machine, writing and answering telephones.

HIGHLANDS RECREATION DISTRICT •JOB DESCRIPTION

ADOPTED BY THE GENERAL MANAGER	November 2017	JOB TITLE Swim Team Coach	NON-EXEMPT
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Definition:

Under the supervision of the Aquatics Supervisor, create a positive swim team setting; teach the fundamentals of competitive swimming in a positive environment and provide instruction and guidance during training sessions.

Distinguishing Characteristics:

The Swim Team coach is responsible for directing all aspects of swim team development including teaching and supervising students of all ages and abilities within the swim team program. All positions allocated to this class require that the incumbent be able to exercise judgment and initiative.

Typical Duties:

Plan and develop competitive swim program; develop and communicate team vision and goals; design swim workouts; manage and evaluate athlete goal setting, focus on stroke technique; maintain supervision of the group at all times; plan and implement home swim meets; attend off site swim meets and warm-ups; plan team/community events; maintain consistent and positive communication with aquatics staff and swim team parents; assist with the set-up of the pool for training sessions including moving lane lines and setting up backstroke flags and blocks; prevent accidents through the enforcement of policies, rules, regulations and ordinances governing the conduct of swimmers; maintain order, anticipate hazardous situations and take steps to prevent them; administer first aid; use proper teaching tools, equipment and techniques; maintain positive, professional and tactful public relations; maintain attendance records and logs; perform related duties as assigned.

Desired Qualifications:

Knowledge of: Prior swim team coaching experience and competitive swim experience required. A bachelors degree in physical education, recreation, or a related field is desirable. Knowledge of USS Swimming rules and local swim conference rules and regulations. Certification in Safety Training for Swim Coaches or equivalent is required. Possess or have the ability to obtain ASCA level I certification. CPR and First Aid training required. Current and Valid California drivers license required.

Ability to: Perform manual labor as needed to coach of all sizes and perform rescues; perform First Aid and CPR; remain calm and efficient in stressful situations and emergencies.

Experience: Previous experience as a Swim Team Coach is desirable.

Education: Equivalent to the completion of high school; additional schooling is desirable.

Additional Requirement: Current Safety training for swim coaches or Lifeguard Training, CPR, First Aid and ASCA level I certifications. Registered as USA Swimming coach. Possession of or ability to obtain and appropriate, valid California Driver’s License.

SWIM TEAM COACH• JOB SPECIFICATIONS

Job specifications are intended to present a descriptive list of the range of duties performed by employees in the Job Descriptions. Specifications are not intended to reflect all duties performed within the job.

DEFINITION

Under the supervision of the Recreation Supervisor, Aquatics, to coach the swim team and perform related work as required.

DISTINGUISHING CHARACTERISTICS

Swim Coach is required to teach and supervise students of all ages. All positions allocated to this class require that the incumbent be able to exercise judgment and initiative.

SUPERVISION RECEIVED AND EXERCISED

Receives direction from the Recreation Supervisor, Aquatics.
Exercises supervision over swim team participants.

ESSENTIAL AND MARGINAL FUNCTION STATEMENTS-*Essential and other important responsibilities and duties may be included, but are not limited to the following:*

1. Attend all scheduled swim meets. Supervise all swimmers. Coordinate volunteers. Create and post all meet line-ups and information.
2. Coordinate practice group scheduling and assign athletes to appropriate training groups.
3. Coordinate and attend all swim practices.
4. Attend all swim conference meetings.
5. Attend all registration and parent meetings.
6. Coordinate and attend all swim team special events and fund-raisers.
7. Conduct stroke clinics.
8. Directly supervise all assistant coaches.
9. Actively coach swimmers in competitive stroke training to improve stroke technique and improve swimmers competitive swim times.
10. Recruit new swimmers to program.
11. Demonstrate exceptional customer service skills in all communications.
12. Perform any duties as assigned by the Recreation Supervisor, Aquatics.
13. Work with Recreation Supervisor, Aquatics with swim team brochure development and swim team budget.
14. Offer swim team athletes swim incentives at practice and reward performance at meets.
15. Have basic computer skills in Microsoft word, excel.
16. Meet all safety and operational requirements in the facility.
17. Develop strong teambuilding qualities through demonstrated leadership.

Marginal Functions:

1. Maintain good communication with parents of swimmers through discussions, newsletters, emails, flyers etc.
3. Maintain appropriate records of all swim team meets and results.
4. Maintain appropriate records of all swim team members times and records
5. Make sure all swim team equipment is in good working order.

DESIRED QUALIFICATIONS

Knowledge of:

ASCA Level I
CPR and First Aid
Safety Training for Swim Coaches or Lifeguard Training
Instructional methodology.
Child psychology.
Pool rules and practices.

Ability to:

Perform manual labor as needed to instruct students of all sizes and perform rescues.
Perform First Aid and CPR.
Remain calm and efficient in stressful situations and emergencies.
Work with students with special needs.

EXPERIENCE AND TRAINING GUIDELINES

Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:

Experience:

Previous experience as a Swim Coach is desirable.

Training:

Equivalent to the completion of high school; additional schooling is desirable.

License Or Certificates

Current CPR and First Aid.
ASCA Level I
Safety Training for Swim Coaches **or Lifeguard Training**

WORKING CONDITIONS

Environmental Conditions:

Outdoor and indoor (domed) swimming pool environment; exposure to potentially hazardous chemicals, heat, cold, sun, and inclement weather conditions; and work around slippery surfaces.

Physical Conditions:

Maintain the following physical abilities: see well enough to read instructions, read fine print, view computer screens, recognize hazardous situations, operate vehicles and equipment; hear well enough to converse on the telephone, on the radio and in person assisting customers and program participants; bodily mobility to lift and maneuver supplies and equipment up to **20 pounds**; use of hands and fingers for use of computer keyboard, copy machine, filing, writing, drive equipment and answering phones; tolerate extreme fluctuations in temperature while performing essential functions and able to **lift equipment as necessary**; tolerate exposure to water and sunlight for prolonged periods of time.



MEMORANDUM

Date: March 12, 2024
To: HRD Board of Directors
From: Ad Hoc General Manager Recruitment Committee
Re: Recruiting Update

The committee would like to provide an update to the status of the General Manager search process and seeks the Board's advice on next steps in the candidate interview process.

Search Update:

The Ad Hoc General Manager Recruitment Committee has engaged with a recruiting professional with experience recruiting for government parks and recreation positions for the City of San Jose. The Committee and Interim General Manager have discussed compensation with the individual and are working on a Recruitment Engagement Agreement although the individual has already begun working on the recruitment process. The position has been reposted online with an updated resume review period of March 31, 2024.

Recommended Next Steps:

The Committee will contact initial applicants to inform them of the new resume review date and will also work with the IGM and counsel to finalize the Recruitment Engagement Agreement. The position will be posted through various social media outlets to notify the Highlands community and other potential referring parties or candidates about the position.

The recruiter and Committee will screen resumes and identify candidates that meet the GM job qualifications with the plan to conduct initial interviews via Zoom the week of April 8th. From there the Committee anticipates recommending candidates to the next stage in the interview process which would be a 4-5 member panel of Highlands's community members. Depending on where the candidates reside, the interviews may be virtual or in person. The goal would be for the panel interviews to take place the week April 22nd or April 29th. **If Board Members would like to nominate community members to sit on the interview panel, please provide those names to the March 12th meeting or they can be submitted to GMDirect@highlandsrec.ca.gov.**

Based on feedback from the interview panel, the Committee will recommend moving forward candidates for in-person interviews with the Board of Directors at the May 14th Regular Board Meeting or sooner. The District will potentially need to facilitate travel and lodging for out of state candidates.



MEMORANDUM

Date: March 12, 2024
To: HRD Board of Directors
From: Meg Catmull, Assistant General Manager
Re: Community Group Rental Insurance

Background

Two Highlands Community groups, Highlands CERT and the Highlands Senior Network (HSN), have expressed concern over the deposit and insurance requirements of the Highlands Community Group Rental Policy (below). Until now, CERT and HSN have not been required to provide insurance or a deposit for their regular rentals and events. This requirement could pose a hardship for these groups as they are not legally recognized entities.

The insurer for Highlands Recreation District is CAPRI. CAPRI has advised staff that it is at the discretion of the District as to whether we would like to waive the additional insurance requirements for these rentals. However, CAPRI also cautioned the District to consider the possible liabilities and risks that this could create for the District.

Staff is asking the HRD Board of Directors for direction on whether to waive or require additional insurance and a deposit for these groups.

Highlands Community Group Rental Policy

In support of the Highlands Community, we offer free rentals to Highlands based non-profit/community groups. The definition of a Highlands based non-profit/community group is a group whose roster is comprised of a minimum of either 50%, or 5 overall current Highlands residents.

These groups will be required to present proof of the aforementioned residency status and will also be required to provide a deposit and insurance policy for the duration of the rental season. These groups will also be required to present proof of their non-profit status, and/or the community impact and public availability of the group. All other pertinent clauses in the rental agreement do apply to groups that qualify for free rentals. Free rentals will be subject to availability. Paid rentals and District programs will be given priority over free rentals.

Eligibility exceptions to these requirements will be made solely at the discretion of the General Manager for the rental season, and will be based on facility availability, roster residency status, and the community impact of the group.