



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

October 11, 2022

7:00 P.M. – Regular Board Meeting

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"A Community Place to Learn, Grow & Play"

Topic: HRD Regular Board Meeting
Time: October 11, 2022 07:00 PM Pacific Time (US and Canada)
Location: 1851 Lexington Ave., San Mateo, CA 94402 (Multi-Purpose Room)

Board meetings are held both in-person and via Zoom. The public is encouraged to participate in whatever form they are most comfortable. If participating remotely via Zoom, see details below:

Topic: HRD Board of Directors Regular Meeting
Time: Oct. 11, 2022 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/9896708662>

Meeting ID: 989 670 8662
One tap mobile
+16694449171,,9896708662# US
+16699006833,,9896708662# US (San Jose)

Dial by your location
+1 669 444 9171 US
+1 669 900 6833 US (San Jose)
+1 719 359 4580 US
+1 253 215 8782 US (Tacoma)
+1 346 248 7799 US (Houston)
+1 929 205 6099 US (New York)
+1 301 715 8592 US (Washington DC)
+1 309 205 3325 US
+1 312 626 6799 US (Chicago)
+1 386 347 5053 US
+1 564 217 2000 US
+1 646 931 3860 US

Meeting ID: 989 670 8662

Find your local number: <https://us06web.zoom.us/j/9896708662>

1. Call to Order 7:00PM
2. Review and approval of the minutes for the Special Board Meeting on September 22, 2022.
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
6. Old Business
 - a. Discussion: Personnel Committee GM search update
 - b. Discussion/Motion: Approve Personnel Committee recommendation for 2022-23 salary & benefits
7. New Business
 - a. Discussion/Motion: Review and Approve Amended Fiscal Year Budget for 2022-23
8. UPCOMING MEETINGS: November 8, December 13, January 10
9. Review and Payment of Bills
 - a. Action: Motion to approve Expenditures
10. HRD Board of Directors Announcements
11. Adjournment

Public comments can be submitted to the District prior to the meeting by emailing admin@highlandsrec.ca.gov. Public comments will also be taken on each agenda item during the meeting. 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 use the Zoom “raise hand” function on your computer screen or the *9 function on your phone.

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>.

HIGHLANDS RECREATION DISTRICT
SPECIAL BOARD MEETING MINUTES (DRAFT)

Thursday, September 22, 2022

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

Remote Teleconference Location: Mission 3SW of 7th Street, Carmel, Ca. 93921 (Single Family Residence)

Attendees

Community Members wishing to attend were encouraged to teleconference into the meeting.

Join Zoom Meeting

<https://us06web.zoom.us/j/9896708662>

Meeting ID: 989 670 8662

Board Members:

Michelle McNeil (President)

Shirin Bakhshay (Vice President)

Andrew Aquino

Pam Merkadeau

Eric Olbekson

Staff:

Mike Koenig (Interim General Manager)

1. Call to Order

The meeting was called to order at 7:02 pm by President McNeil.

2. Review and Approval of Minutes

Board Member Aquino made a motion, Board Member Olbekson second, to approve the Regular Meeting Minutes from September 13, 2022. The motion passed unanimously.

Vote: MM - Abstain; SB -Y; AA - Y; PM – Y; EO –Y

3. Public Forum

Nothing to report.

4. Manager's Report

Nothing to report.

5. Financial Report

Nothing to report.

6. Old Business

Nothing to report.

7. New Business

Discussion/Direction: Next Steps in General Manager Recruiting Process

-Personnel Committee reported on number of candidates screened and the next steps in the interview process. Board members provided recommendations for a community interview panel (Zoom) followed by an in-person meeting with the Board. The Board will fund travel expenses for out of town candidates.

8. UPCOMING MEETINGS: October 11, November 8, December 13

Board Member Bakhshay will be unavailable.

9. Review and Payment of Bills

Nothing to approve.

10. HRD Board of Directors Announcements

No announcements.

11. Adjournment

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

Vote: AA - Y; SB -Y; MM - Y; PM – Y; EO- Y

The Meeting adjourned at 7:19 p.m.

Respectfully Submitted,

Mike Koenig

Interim General Manager



MEMORANDUM

Date: October 11, 2022
To: HRD Board of Directors
From: Mike Koenig, Interim General Manager
Re: General Manager's Report Update

HRD Facilities and Grounds

- Staff patched and painted several walls in the EEC classrooms in anticipation of open house on September 22.
- Staff are in the process of getting bids to replace a leaking water valve by the Playground entrance. The repair will take place as soon as possible.
- PG&E trimmed some trees from the sports court to the parking lot. These trees were inspected by PG&E and deemed to close to the power lines.

Administration Office Stairs & Deck Project Update

Staff reached out to Hamilton Aitken Architects to inquire about the status of the admin office stairs and deck project. Staff were informed that that Aitken Architects submitted the application to the county. The county responded in August 2022 with additional questions. Staff is working with Aitken Architects on gathering the necessary materials to answer those questions. The next step is County approval to move forward.

Playground and Sports Court Renovation Project Update

Staff reached out to G&G Builders for an update. G&G Builders confirmed that they are still waiting on a few key pieces of the play structure to begin. These pieces are expected to be delivered by October 20. The Districts target construction start date will now be October 31. The Interim General Manager will do a final walk through with contractor within the next few weeks.

HR Temp Update

Staff worked with District Counsel to retain Christopher Gurr for the HR Temp position. Chris will be assisting staff with benefits administration, leave, and open enrollment. Chris began on September 19 and has a contract end date of December 31.

ASP Update

- For September, the program continues to track as anticipated.
- Fall Camp was early this year running from October 3-7. Registration was better than anticipated.

- The program has been short-handed this month as two key staff were out for extended periods of leave.
- The program had its annual licensing visit on September 28. The analyst spent 4.5 hours on site inspecting the program, checking files, and writing their report. With the exception of weather related flies in and around of the facility, the program’s inspection was favorable.
- The program will be providing child-care for the Highlands Elementary taco dinner fundraiser on October 15. Due to the start of construction, the fundraiser will be held in the gym and child-care will be in the Social Room.

Seasonal Programs and Rentals Update

Events

- September 15 was the “Garden Party” senior social held at Highlands Resident Judy Campbell’s house. About 30 people attended the potluck style gathering.
- October 17 will be the next senior social held in the multi-purpose room. Guest speaker Jackie Jacobi from the League of Women Voters will also be in attendance to present about the different propositions on the ballot. The seniors are excited to have Jackie back as she was last here prior to the pandemic.
- October 28 is the Districts annual Halloween Family Fun Night from 6:30pm – 8:30pm. The event will take place on the tennis courts, gym, and multi-purpose room.
- December 2 is the Districts annual Holly Jolly Holiday event. Staff are currently exploring new ideas for this event.

Rentals

- Facility rentals continue to average 1-2 rentals per month. October & November will both be above average months based on reservations to date. facility rentals will continue to be promoted on social media platforms, monthly eNews, activity guides, and the Lowdown.

Classes

- The first round of Fall classes finished on September 30. The second round will begin on October 10. New classes include basketball skills training, checkmate chess, and beginning pickleball.
- Staff are working to finalize Winter 2023 classes for January through March and putting together the activity guide. The activity guide is planned to go out early November with resident registration beginning November 14 and non-resident registration beginning November 21.



MEMORANDUM

Date: October 11, 2022
To: Mike Koenig, Interim General Manager
From: Kristen Lein, Early Education Director
Re: Early Education Center Program Update

CURRENT PROGRAM UPDATES

- EEC staff hosted a successful Open House Night for families on September 22 which saw nearly one hundred percent attendance. Families were thrilled to be able to explore the classrooms with their children and get to know each other and their teachers.
- The EEC is preparing for their own EEC Halloween Family Fun Night event on October 21. A petting zoo will be set up in the front yard along with a pumpkin patch and activities for families to enjoy.
- The EEC Director and Assistant Director are preparing for a staff maternity leave to begin at the end of November. Both Directors will be filling in for the teacher and any other absences that will require each to be on the floor more frequently.

FISCAL IMPACTS

- The EEC program revenue is still lower than projected. This number is expected to increase with non-resident fees and the collection of registration fees in 2023.

RISKS/OPPORTUNITIES

- EEC staff updated the Covid-19 policy and was well received by families. Staff and families were reminded that sick policies will be strictly enforced to keep children and staff safe and healthy.
- EEC Director polled parents to determine if they were comfortable with having masks be optional indoors for staff and children. An overwhelming majority voted in favor so beginning October 1, masks will be optional. Staff and families are aware that this could result in a spread of more Covid-19 cases, however, masks will be required for a 10-day period for anyone who has been exposed.

UPCOMING EVENTS

- October 4th- EEC Picture Day
- October 21st- EEC Family Fun Night 5-6pm
- October 31st- EEC Classroom Halloween Celebration and Parade



MEMORANDUM

Date: October 11, 2022
To: Mike Koenig, Interim General Manager
From: Daniel Ryken, Aquatics Supervisor
Re: Aquatics Program Update

1. Lap Swim and Recreational Swimming

- Lap Swim and Recreational swimming had another strong month. The heat wave at the beginning of the month was very beneficial, as well as the continued warmth throughout the month. This has meant keeping staffing at maximum levels to maintain safety standards. As we move into the colder months, staffing will be at lower levels, due to lower expected attendance. This is something that happens every year, and we are always prepared for it.

2. Swim Lessons

- Swim lessons will be slightly expanding in the coming months as we have added two instructors. Specifically on Fridays and Saturdays, we will be adding sections of classes from the wait lists. This should help with revenue and offset the cost of the new instructors.

3. Swim Team

- For November, the program will have Olympic Gold Medalist Jason Lezak come to the Highlands Pool and conduct a swim clinic for our swim team. This will be a great opportunity to expose the Highlands swimmers to high level coaching as well as give them a chance to take a picture with the Olympic Gold medal. We're looking forward to this clinic!

4. Rentals

- For September, the program hosted three pool parties and one weekend of Scuba classes. To date, the same amount is planned for October.

5. CERT

- Earlier in September, the Highlands Community Emergency Response Team (CERT) conducted a dry run to check preparedness levels for the Team. The team went through a variety of scenarios and got some very educational feedback. The plan is to run another CERT academy in the winter of 2023.

Risks/Opportunities.

- The program is tracking utility expenses to make sure it's staying within budget. Using the pool covers to maintain heat and take pressure off the heaters will help keep this expense down.

Upcoming Events

- November 5th- Jason Lezak Swim Clinic

Highlands Recreation District
Balance Sheet (accrual)
As of September 30, 2022

	9/30/2022	9/30/2021	9/7/2022 PRELIM 6/30/2022	FINAL 6/30/2021	FINAL 6/30/2020
ASSETS					
Current Assets					
Checking/Savings					
004000 - Petty Cash	100.00	200.00	300.00	100.00	100.00
005000 - Silicon Valley Bank	298,009.25	350,429.46	416,252.35	333,725.63	467,140.64
006000 - Petty Cash-pool	80.00	80.00	80.00	80.00	80.00
007000 - Bank of New York Mellon	-	-	-	-	0.01
011100 - Cash in Treasury	3,259,541.10	2,255,946.30	3,292,125.90	2,384,003.73	2,521,689.13
Total Checking/Savings	3,557,730.35	2,606,655.76	3,708,758.25	2,717,909.36	2,989,009.78
Accounts Receivable					861.48
Total Accounts Receivable				301.55	861.48
Other Current Assets					
027000 - Interest Receivable	-	-	8,632.46	5,692.11	10,935.10
040000 - Prepaid Expenses	2,497.94	6,244.06	18,966.53	18,717.08	15,786.65
Total Other Current Assets	2,497.94	6,244.06	27,598.99	24,409.19	26,721.75
Total Current Assets	3,560,228.29	2,612,899.82	3,736,357.24	2,742,620.10	3,016,583.01
Fixed Capital Assets, net of depreciation					
Building	4,237,309.81	4,424,189.12	4,283,798.22	4,471,074.20	3,033,886.52
Improvements	115,901.57	102,825.25	118,865.99	104,899.18	113,793.26
Equipment	113,896.03	104,455.92	118,326.37	108,168.15	130,959.53
Land	19,532.00	19,532.00	19,532.00	19,532.00	19,532.00
Construction in Progress	27,461.50	2,516.50	27,461.50	2,516.50	1,479,259.42
Total Fixed Assets	4,514,100.91	4,653,518.79	4,567,984.08	4,706,190.03	4,777,410.73
TOTAL ASSETS	8,074,329.20	7,266,418.61	8,304,341.32	7,448,810.13	7,794,003.74
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payables					
064000 - Accounts Payable		(2,844.01)	51,659.88	44,680.32	490,532.37
Total Accounts Payable		(2,844.01)	51,659.88	44,680.32	490,532.37
Other Current Liabilities					
065000 - Payroll Liab			1,881.70	2,408.01	4,731.16
065010 - Payroll Liab-FSA	5,133.40	5,904.27	3,744.87	3,387.19	5,922.75
066400 - Accr Sales Tax	-	-	29.00	125.00	673.00
066500 - Other Accrued Expenses			124,781.02	118,702.83	71,499.41
80002 - accr interest pay - bond	5,226.05	5,582.55	22,330.32	23,704.66	25,027.34
80003 - Bond Principal accrual	12,000.00	11,500.00	115,000.00	110,833.34	106,666.68
Total Other Current Liabilities	22,359.45	22,986.82	267,766.91	259,161.03	214,520.34
Total Current Liabilities	22,359.45	20,142.81	319,426.79	303,841.35	705,052.71
Long Term Liabilities					
265900 - COP Bond	2,011,000.00	2,149,500.00	2,046,000.00	2,183,166.66	2,315,333.32
266000 - Compensated absences	54,634.77	59,071.36	55,325.47	56,775.12	38,616.00
Total Long Term Liabilities	2,065,634.77	2,208,571.36	2,101,325.47	2,239,941.78	2,353,949.32
Total Liabilities	2,087,994.22	2,228,714.17	2,420,752.26	2,543,783.13	3,059,002.03
Equity					
081300/081400 - Fund Balance	5,420,714.20	4,579,090.76	4,681,373.24	4,640,516.34	4,698,539.97
Investment in Capital Asset Net of Debt	2,491,100.91	2,492,518.79	2,406,984.08	2,412,190.03	2,355,410.73
Amount to be provided	(2,028,226.05)	(2,166,582.55)	(2,183,330.32)	(2,317,704.66)	(2,447,027.34)
Change in net position	102,745.92	132,677.44	978,562.06	170,025.29	128,078.35
Total Equity	5,986,334.98	5,037,704.44	5,883,589.06	4,905,027.00	4,735,001.71
TOTAL LIABILITIES & EQUITY	8,074,329.20	7,266,418.61	8,304,341.32	7,448,810.13	7,794,003.74

Highlands Recreation Center

P&L Budget Comparison (modified accr basis)
July 22 through Sep 22

	July 22 - Sep 22	July 21 - Sep 21	July 20 - Sep 20	July 20 - Sep 20	July 21 - Sep 21	July 22 - Sep 22	BUDGET	% of Budget	DIFF Budget - Current YTD	DIFF Curr YTD - Last Yr YTD
Unrestricted beginning Fund Balance							2,492,837.00			
Income										
102100 Property Taxes	0.00	247.96	1,515.45	1,515.45	247.96	0.00	602,888.00	0.00%	602,888.00	(247.96)
102101 ERAF	80,874.42	97,107.48	46,182.83	46,182.83	97,107.48	80,874.42	183,087.00	44.17%	102,212.58	(16,233.06)
152100 Interest Earned	344.13	9.37	16.19	16.19	34.44	6.09	42,310.00	2.04%	41,446.85	857.06
187100 State-aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
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	0.00	177,952.00	0.00%	177,952.00	-
232100 Park & Recreation Fees										
ASP	45,113.00	35,037.88	18,869.00	105,885.00	172,798.16	206,657.00	965,000.00	21.42%	758,343.00	33,858.84
Pool	33,663.52	32,238.39	23,046.07	60,319.68	152,644.43	120,737.70	438,700.00	27.52%	317,962.30	(31,906.73)
Seasonal Prog	10,852.80	7,609.00	490.00	-1,639.00	43,415.50	43,982.36	160,000.00	27.49%	116,017.64	566.86
Fac Rental	9,199.00	6,341.50	3,490.00	9,870.00	16,736.50	21,459.00	90,000.00	23.84%	68,541.00	4,722.50
EEC	108,920.00	92,826.40	78,934.00	160,755.00	294,410.70	302,103.00	1,330,840.00	22.70%	1,028,737.00	7,892.30
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
Transaction fees	1,332.26	692.00	522.50	1,377.50	3,032.00	4,843.39	18,000.00	26.91%	13,156.61	1,811.39
Total Park & Rec fees	209,080.58	174,745.17	125,351.67	336,968.18	683,037.29	699,782.45	3,002,540.00	23.31%	2,302,757.55	16,745.16
264200 State-Dated Checks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
265800 Miscellaneous Revenue **	20.00	8,860.89	3,369.34	19,491.01	16,471.62	5,102.82	28,500.00	17.90%	23,397.18	(11,368.80)
Total Income	290,319.13	280,964.67	176,435.18	403,591.71	796,870.44	786,622.84	4,037,277.00	19.48%	3,250,654.16	(10,247.60)
							6,530,114.00			
Expense										
411100 Permanent Salaries	19,237.02	37,179.40	33,048.68	97,889.17	99,670.76	52,194.36	393,005.00	13.28%	340,810.64	(47,476.40)
411101 Temporary Out of Class	4,278.58	0.00	500.00	1,500.00	0.00	12,335.74	26,800.00	46.03%	14,464.26	12,335.74
416101 Office Wages	12,541.98	9,499.15	6,491.72	15,950.58	25,325.42	29,536.56	177,500.00	16.64%	147,963.44	4,211.14
416102 Pool Wages	22,629.24	19,861.55	11,649.00	28,542.25	61,314.60	71,551.23	224,000.00	31.94%	152,448.77	10,236.63
416103 Maintenance Wages	5,655.86	4,762.89	4,428.38	12,270.54	12,806.92	13,948.35	64,936.00	21.48%	50,987.65	1,141.43
416104 Supervision Wages	5,831.42	3,955.20	0.00	0.00	10,797.67	12,709.49	63,000.00	20.17%	50,290.51	1,911.82
416107 ASP/Camp Wages	20,496.96	17,363.44	11,069.88	35,841.67	58,653.68	60,063.51	287,000.00	20.93%	226,936.49	1,409.83
416108 EEC Wages	43,796.13	38,851.65	31,505.04	82,215.34	98,631.13	104,895.40	525,788.00	19.95%	420,892.60	6,264.27
416110 Vacation Expense	1,797.07	939.03	1,475.71	2,650.57	2,296.24	-690.70	0.00	0.00%	690.70	(2,986.94)
431100 Social Security	8,222.88	8,163.04	6,071.96	16,820.14	22,655.57	21,807.06	107,684.00	20.27%	85,776.94	(848.51)
431200 Medicare Contribution	1,923.09	1,909.10	1,420.04	3,933.23	5,298.50	5,100.03	25,161.00	20.27%	20,060.97	(198.47)
445100 Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
463100 District Employee Benefits	10,248.60	14,015.36	9,048.93	40,933.21	44,726.56	36,161.24	210,817.00	17.15%	174,655.76	(8,565.32)
PAYROLL EXP SUBTOTAL	156,658.83	156,500.21	116,609.33	338,546.70	442,177.05	419,612.27	2,105,581.00	19.93%	1,685,978.73	(22,564.78)
416105 Program Specialist	157.50	1,848.00	0.00	0.00	15,474.57	9,970.44	96,000.00	10.39%	86,029.56	(5,504.13)
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	0.00	0.00	0.00	8,600.00	0.00%	8,600.00	-
515600 Household Expense	5,973.13	5,786.77	7,245.15	14,389.17	11,221.95	11,960.81	67,960.00	17.60%	55,999.19	738.86
519300 Office Expense	6,596.66	10,476.52	5,709.16	14,079.04	22,492.68	24,172.96	97,400.00	24.82%	73,227.04	1,680.30
533100 Memberships	496.77	438.46	534.04	4,379.61	8,225.39	6,731.81	16,400.00	41.05%	9,668.19	(1,493.58)
542300 Maintenance-Equipment	0.00	144.86	0.00	1,677.85	434.58	7,924.06	17,600.00	45.02%	9,675.94	7,489.48
545900 Maintenance-Facilities & Imprv	3,235.59	4,761.50	4,151.90	6,188.68	7,887.16	20,689.23	60,250.00	34.34%	39,560.77	12,802.07
563800 Utility Expense	8,388.43	8,969.03	6,426.10	13,616.21	17,428.48	17,722.06	126,240.00	14.04%	108,517.94	293.58
572200 Employee Expense Reimb	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
585600 Contract Expenses	5,016.67	1,131.67	9,708.32	29,950.04	1,564.99	5,869.99	65,950.00	8.90%	60,080.01	4,305.00
596600 Program Specific Expenses	6,034.11	8,429.28	4,108.44	7,311.19	16,546.89	17,391.15	140,300.00	12.40%	122,908.85	844.26
671200 Telephone Service Charges	613.64	1,472.33	603.60	1,778.67	4,260.94	914.24	2,000.00	45.71%	1,085.76	(3,346.70)
673100 Insurance	9,210.00	0.00	8,848.13	54,152.38	47,738.65	70,643.50	124,469.00	56.76%	53,825.50	22,904.85
721102 FIA Struct. & Imprmnts not cap.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
731101 FIA Equipment not capitalized	0.00	1,477.57	0.00	0.00	1,477.57	0.00	13,040.00	0.00%	13,040.00	(1,477.57)
TOTAL OPERATING EXPENSES	202,381.33	201,416.20	163,943.17	486,267.74	596,930.88	613,602.52	2,941,800.00		2,328,197.48	16,671.64
NET INCOME AFTER OPERATING EXP	87,937.80	79,548.67	12,492.01	-82,676.03	-199,939.56	-173,020.32	-1,096,477.00		922,456.68	(26,919.24)
633100 Bond-Interest Expense	0.00	0.00	0.00	37,541.00	36,879.66	33,495.50	64,852.00	51.65%	31,356.50	(3,384.16)
633200 Bond-Principal Expense	0.00	0.00	0.00	128,000.00	128,833.33	138,000.00	138,000.00	100.00%	-	9,166.67
721100 Fixed Assets-Structures/Improv	0.00	0.00	1,367.27	7,201.77	0.00	0.00	430,412.00	0.00%	430,412.00	-
721101 Construction in Progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
731100 Fixed Assets-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00	0.00%	4,000.00	-
TOTAL FIXED ASSETS	0.00	0.00	1,367.27	7,201.77	0.00	0.00	434,412.00	0.00%	434,412.00	-
NET INC AFTER OPEX, BOND INT & PRINC PYMT. & FIA	87,937.80	79,548.67	11,124.74	-255,418.80	-34,226.57	1,524.82	458,213.00		456,688.18	(32,701.75)
80002 Accrued Bond Interest payable						5,226.05				
80003 Accrued Bond Principal						12,000.00				
861100 Approp. for Contingencies						360,000.00				
088300 Capital Reserve						473,296.00				
882100 General Reserve						250,000.00				
Building Renovations Reserve						100,000.00				
Unassigned Fund balance						1,777,764.00				
							6,530,114.00			

**Returned ck fee- \$20

Highlands Recreation District Sales by Item Summary September 2022

10/03/22

	Sep 22			
	Qty	Amount	% of Sales	Avg Price
Service				
ASP-FALL CAMP (FALL CAMP)	84	17,290.00	5.9%	205.83
ASP-IN CROWD (IN CROWD)	1	614.00	0.2%	614.00
ASP-Summer Camp (ASP-Summer Camp)	4	671.00	0.2%	167.75
ASP-WINTER CAMP (ASP-WINTERCAMP)	15	1,465.00	0.5%	97.67
ASP Fees	42.00	25,857.00	8.8%	615.64
EARLY EDUCATION CENTER (EARLY EDUCATION CENTER)	43	108,920.00	37.0%	2,533.02
Interest Inc (Interest Income)	1	344.13	0.1%	344.13
Misc Revenues (Misc Revenues)	1	20.00	0.0%	20.00
Pool-Drop In (Pool Drop-In Fees)	544	5,190.00	1.8%	9.54
POOL-NON-RES PUNCH CARD (POOL-NON-RES PUNCH CARD)	31	3,070.00	1.0%	99.03
POOL-PRIV/SEM (PRIV/SEMI)	95	6,590.00	2.2%	69.37
Pool-Rental (Pool-Rental)	7	3,437.00	1.2%	491.00
POOL-RENTAL DEPOSIT (POOL RENTAL DEPOSIT)	1	100.00	0.0%	100.00
POOL-RESIDENT PUNCH CARD (POOL-RESIDENT PUNCH CAR...)	16	1,554.00	0.5%	97.13
POOL-SWIM CLINIC (POOL-SWIM CLINIC)	24	1,920.00	0.7%	80.00
Pool-Swim Lessons (Group Swimming Lessons)	21	1,105.00	0.4%	52.62
Pool-Swim Team (Swim Team)	1	12,645.02	4.3%	12,645.02
Property Taxes (Property Taxes)	1.00	80,874.42	27.5%	80,874.42
Rentals (Rentals)	13.00	9,749.00	3.3%	749.92
Seasonal Program (Seasonal Program)	83	11,573.80	3.9%	139.44
Special Events (Special Events)	3.00	30.00	0.0%	10.00
TRANSACTION FEE (TRANSACTION FEE)	92	1,332.26	0.5%	14.48
Total Service	1,123.00	294,351.63	100.0%	262.11
TOTAL	1,123	294,351.63	100.0%	262.11

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294,351.63+
REFUNDS 1,032.50-
000
290,319.13+

Highlands Recreation District Sales by Item Summary July through September 2022

10/03/22

	Jul - Sep 22			
	Qty	Amount	% of Sales	Avg Price
Service				
ASP-FALL CAMP (FALL CAMP)	85	17,725.00	2.2%	208.53
ASP-IN CROWD (IN CROWD)	22	10,800.00	1.3%	490.91
ASP-Summer Camp (ASP-Summer Camp)	152	37,565.00	4.7%	247.14
ASP-WINTER CAMP (ASP-WINTERCAMP)	16	1,944.00	0.2%	121.50
ASP Fees	215.00	143,025.00	17.7%	665.23
EARLY EDUCATION CENTER (EARLY EDUCATION CENTER)	132	302,103.00	37.5%	2,288.66
Interest Inc (Interest Income)	3	863.15	0.1%	287.72
Misc Revenues (Misc Revenues)	7	5,102.82	0.6%	728.97
Pool-Drop In (Pool Drop-in Fees)	1,739	17,826.00	2.2%	10.25
POOL-ID CARD (ID CARD)	31	310.00	0.0%	10.00
POOL-LIFEGUARD (Lifeguard Training/Junior Lifeguard)	6	1,015.00	0.1%	169.17
POOL-NON-RES PUNCH CARD (POOL-NON-RES PUNCH CARD)	148	13,890.00	1.7%	93.85
POOL-PRIV/SEM (PRIV/SEMI)	330	29,664.00	3.7%	89.89
Pool-Rental (Pool-Rental)	18	6,517.00	0.8%	362.06
POOL-RENTAL DEPOSIT (POOL RENTAL DEPOSIT)	1	100.00	0.0%	100.00
POOL-RESIDENT PUNCH CARD (POOL-RESIDENT PUNCH CAR...)	52	4,405.00	0.5%	84.71
POOL-SWIM CLINIC (POOL-SWIM CLINIC)	24	1,920.00	0.2%	80.00
Pool-Swim Lessons (Group Swimming Lessons)	278	17,687.00	2.2%	63.62
Pool-Swim Team (Swim Team)	3	32,286.20	4.0%	10,762.07
Pool Member-Resident (Pool Member-Resident)	2	455.00	0.1%	227.50
Property Taxes (Property Taxes)	1.00	80,874.42	10.0%	80,874.42
Rentals (Rentals)	31.00	23,759.00	2.9%	766.42
Seasonal Program (Seasonal Program)	311	51,830.36	6.4%	166.66
Special Events (Special Events)	3.00	30.00	0.0%	10.00
TENNIS COURT KEY (TENNIS COURT KEY)	2	50.00	0.0%	25.00
TRANSACTION FEE (TRANSACTION FEE)	324	4,843.39	0.6%	14.95
Total Service	3,936.00	806,590.34	100.0%	204.93
TOTAL	3,936	806,590.34	100.0%	204.93

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806,590.34 +

ASFOUNDS 17,196.50 -

BOUNDS 2,771.00 -

-001

786,622.84 * +

Highlands Recreation District Profit & Loss by Class

September 2022

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
Income							
102101 · ERAF	0.00	0.00	80,874.42	0.00	0.00	0.00	80,874.42
152100 · Interest Earned	0.00	0.00	344.13	0.00	0.00	0.00	344.13
232100 · Park & Recreation Fees							
232101 · Refunds - Fees	-784.00	0.00	0.00	-1,947.50	-550.00	-751.00	-4,032.50
232100 · Park & Recreation Fees - Other	45,897.00	108,920.00	1,332.26	35,611.02	9,749.00	11,603.80	213,113.08
Total 232100 · Park & Recreation Fees	45,113.00	108,920.00	1,332.26	33,663.52	9,199.00	10,852.80	209,080.58
265800 · Miscellaneous Revenue	0.00	0.00	20.00	0.00	0.00	0.00	20.00
Total Income	45,113.00	108,920.00	82,570.81	33,663.52	9,199.00	10,852.80	290,319.13
Gross Profit	45,113.00	108,920.00	82,570.81	33,663.52	9,199.00	10,852.80	290,319.13
Expense							
411100 · Permanent Salaries	7,705.60	5,667.15	0.00	5,864.27	0.00	0.00	19,237.02
411101 · Temporary Out of Class	0.00	0.00	4,278.58	0.00	0.00	0.00	4,278.58
416101 · Office Wages	0.00	0.00	12,541.98	0.00	0.00	0.00	12,541.98
416102 · Pool Wages	0.00	0.00	0.00	22,629.24	0.00	0.00	22,629.24
416103 · Maintenance Wages	0.00	0.00	5,655.86	0.00	0.00	0.00	5,655.86
416104 · Supervision Wages	0.00	0.00	0.00	0.00	3,927.19	1,904.23	5,831.42
416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	157.50	157.50
416107 · ASP/Camp Wages	20,496.96	0.00	0.00	0.00	0.00	0.00	20,496.96
416108 · EEC Wages	0.00	43,796.13	0.00	0.00	0.00	0.00	43,796.13
416110 · Vacation Expense	0.00	0.00	1,797.07	0.00	0.00	0.00	1,797.07
431100 · Social Security	1,727.46	2,998.51	1,386.85	1,751.78	241.85	116.43	8,222.88
431200 · Medicare Contribution	404.00	701.27	324.34	409.69	56.56	27.23	1,923.09
463100 · District Employee Benefits	2,750.65	3,091.79	2,225.20	1,564.68	308.14	308.14	10,248.60
515600 · Household Expense							
515601 · Recology	0.00	0.00	988.13	0.00	0.00	0.00	988.13
515602 · Janitorial Supplies	32.94	475.67	856.39	0.00	0.00	0.00	1,365.00
515605 · Cleaning Company	1,050.00	1,520.00	210.00	700.00	140.00	0.00	3,620.00
Total 515600 · Household Expense	1,082.94	1,995.67	2,054.52	700.00	140.00	0.00	5,973.13
519300 · Office Expense							
519303 · General Office Supplies	0.00	0.00	205.78	0.00	0.00	0.00	205.78
519304 · Advertising/Recruiting	0.00	1,104.00	254.50	0.00	0.00	0.00	1,358.50
519307 · Other Office Expense	14.99	0.00	577.32	12.99	24.99	0.00	630.29
519308 · Credit card/ACH fee	0.00	0.00	2,731.81	0.00	0.00	0.00	2,731.81
519309 · Payroll service fees	0.00	0.00	1,670.28	0.00	0.00	0.00	1,670.28
Total 519300 · Office Expense	14.99	1,104.00	5,439.69	12.99	24.99	0.00	6,596.66
533100 · Memberships	22.50	0.00	461.77	12.50	0.00	0.00	496.77
542300 · Maintenance-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
545900 · Maintenance-Facilities & Imprv							
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	995.31	0.00	0.00	995.31
545904 · Pool Supplies	0.00	0.00	0.00	259.49	0.00	0.00	259.49
545905 · Locks & Security System	103.00	819.68	0.00	0.00	0.00	0.00	922.68
545909 · Other General Maintenance	0.00	0.00	884.72	0.00	0.00	0.00	884.72
545912 · Vehicle Expense	0.00	0.00	173.39	0.00	0.00	0.00	173.39
Total 545900 · Maintenance-Facilities & Imprv	103.00	819.68	1,058.11	1,254.80	0.00	0.00	3,235.59
563800 · Utility Expense							
563801 · P G & E	0.00	650.00	2,712.03	3,645.73	0.00	0.00	7,007.76

Highlands Recreation District Profit & Loss by Class

September 2022

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
563802 · Water	0.00	387.50	331.06	662.11	0.00	0.00	1,380.67
Total 563800 · Utility Expense	0.00	1,037.50	3,043.09	4,307.84	0.00	0.00	8,388.43
585600 · Contract Expenses							
585603 · Legal fees	0.00	0.00	2,400.00	0.00	0.00	0.00	2,400.00
585604 · Consultants	0.00	0.00	2,616.67	0.00	0.00	0.00	2,616.67
Total 585600 · Contract Expenses	0.00	0.00	5,016.67	0.00	0.00	0.00	5,016.67
596600 · Program Specific Expenses							
596602 · Spec Act-ASP	109.00	0.00	0.00	0.00	0.00	0.00	109.00
596603 · Snacks-ASP	995.80	0.00	0.00	0.00	0.00	0.00	995.80
596604 · Supplies-ASP	509.93	0.00	0.00	0.00	0.00	0.00	509.93
596607 · Misc Exp-POOL	0.00	0.00	0.00	275.98	0.00	0.00	275.98
596608 · Misc Exp-ASP	890.50	0.00	0.00	0.00	0.00	0.00	890.50
596611 · Misc Exp-OTHER	0.00	0.00	158.25	0.00	0.00	0.00	158.25
596612 · Special Events	0.00	0.00	0.00	0.00	0.00	133.35	133.35
596613 · Conferences/Seminars	385.00	100.00	0.00	0.00	0.00	0.00	485.00
596614 · Pool Supplies	0.00	0.00	0.00	142.18	0.00	0.00	142.18
596616 · Incrowd Rent	1,093.00	0.00	0.00	0.00	0.00	0.00	1,093.00
596617 · Seasonal Programs	0.00	0.00	0.00	0.00	0.00	43.72	43.72
596621 · EEC supplies	0.00	173.06	0.00	0.00	0.00	0.00	173.06
596622 · EEC Snacks	0.00	485.18	0.00	0.00	0.00	0.00	485.18
596623 · EEC Special Activities	0.00	319.75	0.00	0.00	0.00	0.00	319.75
596624 · EEC Misc	0.00	101.46	0.00	0.00	0.00	0.00	101.46
596626 · MISC EXP-SWIM TEAM	0.00	0.00	0.00	117.95	0.00	0.00	117.95
Total 596600 · Program Specific Expenses	3,983.23	1,179.45	158.25	536.11	0.00	177.07	6,034.11
671200 · Telephone Service Charges	0.00	0.00	613.64	0.00	0.00	0.00	613.64
673100 · Insurance							
673101 · CAPRI-WORKERS COMP	1,888.05	1,888.05	2,578.80	2,302.50	276.30	276.30	9,210.00
Total 673100 · insurance	1,888.05	1,888.05	2,578.80	2,302.50	276.30	276.30	9,210.00
Total Expense	40,179.38	64,279.20	48,634.42	41,346.40	4,975.03	2,966.90	202,381.33
Net Income	<u>4,933.62</u>	<u>44,640.80</u>	<u>33,936.39</u>	<u>-7,682.88</u>	<u>4,223.97</u>	<u>7,885.90</u>	<u>87,937.80</u>

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Highlands Recreation District Profit & Loss by Class July through September 2022

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
Income							
102101 · ERAF	0.00	0.00	80,874.42	0.00	0.00	0.00	80,874.42
152100 · Interest Earned	0.00	0.00	863.15	0.00	0.00	0.00	863.15
232100 · Park & Recreation Fees							
232101 · Refunds - Fees	-2,001.00	0.00	0.00	-5,337.50	-2,300.00	-7,558.00	-17,196.50
232102 · Bounced Checks-Fees	-2,401.00	0.00	0.00	0.00	0.00	-370.00	-2,771.00
232100 · Park & Recreation Fees - Other	211,059.00	302,103.00	4,843.39	126,075.20	23,759.00	51,910.36	719,749.95
Total 232100 · Park & Recreation Fees	206,657.00	302,103.00	4,843.39	120,737.70	21,459.00	43,982.36	699,782.45
265800 · Miscellaneous Revenue	0.00	524.58	4,578.24	0.00	0.00	0.00	5,102.82
Total Income	206,657.00	302,627.58	91,159.20	120,737.70	21,459.00	43,982.36	786,622.84
Gross Profit	206,657.00	302,627.58	91,159.20	120,737.70	21,459.00	43,982.36	786,622.84
Expense							
411100 · Permanent Salaries	19,297.28	14,424.85	3,545.64	14,926.59	0.00	0.00	52,194.36
411101 · Temporary Out of Class	0.00	0.00	12,335.74	0.00	0.00	0.00	12,335.74
416101 · Office Wages	0.00	0.00	29,536.56	0.00	0.00	0.00	29,536.56
416102 · Pool Wages	0.00	0.00	0.00	71,551.23	0.00	0.00	71,551.23
416103 · Maintenance Wages	0.00	0.00	13,948.35	0.00	0.00	0.00	13,948.35
416104 · Supervision Wages	0.00	0.00	0.00	0.00	8,629.90	4,079.59	12,709.49
416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	9,970.44	9,970.44
416107 · ASP/Camp Wages	60,063.51	0.00	0.00	0.00	0.00	0.00	60,063.51
416108 · EEC Wages	0.00	104,895.40	0.00	0.00	0.00	0.00	104,895.40
416110 · Vacation Expense	0.00	0.00	-690.70	0.00	0.00	0.00	-690.70
431100 · Social Security	4,842.97	7,200.04	3,661.56	5,322.99	530.80	248.70	21,807.06
431200 · Medicare Contribution	1,132.63	1,683.88	856.33	1,244.90	124.13	58.16	5,100.03
445100 · Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
463100 · District Employee Benefits	10,128.90	10,505.99	7,473.54	5,758.70	1,147.06	1,147.05	36,161.24
515600 · Household Expense							
515601 · Recology	0.00	0.00	1,976.26	0.00	0.00	0.00	1,976.26
515602 · Janitorial Supplies	32.94	968.47	1,863.14	0.00	0.00	0.00	2,864.55
515605 · Cleaning Company	2,100.00	2,920.00	420.00	1,400.00	280.00	0.00	7,120.00
Total 515600 · Household Expense	2,132.94	3,888.47	4,259.40	1,400.00	280.00	0.00	11,960.81
519300 · Office Expense							
519301 · Outside Printing & Copy Serv	0.00	0.00	4,070.95	146.56	0.00	0.00	4,217.51
519303 · General Office Supplies	0.00	0.00	557.19	0.00	0.00	0.00	557.19
519304 · Advertising/Recruiting	0.00	1,632.00	267.00	0.00	0.00	0.00	1,899.00
519305 · Postage & Mailing Expense	0.00	0.00	1,864.32	0.00	0.00	0.00	1,864.32
519307 · Other Office Expense	1,514.97	0.00	1,595.60	25.98	49.98	0.00	3,186.53
519308 · Credit card/ACH fee	0.00	0.00	7,015.89	0.00	0.00	0.00	7,015.89
519309 · Payroll service fees	0.00	0.00	5,432.52	0.00	0.00	0.00	5,432.52
Total 519300 · Office Expense	1,514.97	1,632.00	20,803.47	172.54	49.98	0.00	24,172.96
533100 · Memberships	67.50	0.00	6,601.81	37.50	0.00	25.00	6,731.81
542300 · Maintenance-Equipment	0.00	0.00	1,739.06	6,185.00	0.00	0.00	7,924.06
545900 · Maintenance-Facilities & Imprv							
545902 · Plumbing & Piping	0.00	0.00	5,285.00	0.00	0.00	0.00	5,285.00
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	5,708.96	0.00	0.00	5,708.96
545904 · Pool Supplies	0.00	0.00	0.00	766.52	0.00	0.00	766.52
545905 · Locks & Security System	154.50	1,229.52	0.00	0.00	0.00	0.00	1,384.02
545909 · Other General Maintenance	0.00	0.00	1,067.73	0.00	0.00	0.00	1,067.73

Highlands Recreation District Profit & Loss by Class July through September 2022

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
545911 · Landscape/Garden Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
545912 · Vehicle Expense	0.00	0.00	6,477.00	0.00	0.00	0.00	6,477.00
Total 545900 · Maintenance-Facilities & Imprv	164.50	1,229.52	12,829.73	6,475.48	0.00	0.00	20,689.23
563800 · Utility Expense							
563801 · P G & E	0.00	1,434.37	5,309.14	8,081.25	0.00	0.00	14,824.76
563802 · Water	0.00	851.32	682.00	1,363.98	0.00	0.00	2,897.30
Total 563800 · Utility Expense	0.00	2,285.69	5,991.14	9,445.23	0.00	0.00	17,722.06
585600 · Contract Expenses							
585603 · Legal fees	0.00	0.00	2,400.00	0.00	0.00	0.00	2,400.00
585604 · Consultants	0.00	0.00	3,469.99	0.00	0.00	0.00	3,469.99
Total 585600 · Contract Expenses	0.00	0.00	5,869.99	0.00	0.00	0.00	5,869.99
596600 · Program Specific Expenses							
596602 · Spec Act-ASP	4,371.50	0.00	0.00	0.00	0.00	0.00	4,371.50
596603 · Snacks-ASP	995.80	0.00	0.00	0.00	0.00	0.00	995.80
596604 · Supplies-ASP	1,024.59	0.00	0.00	0.00	0.00	0.00	1,024.59
596607 · Misc Exp-POOL	0.00	0.00	0.00	478.62	0.00	0.00	478.62
596608 · Misc Exp-ASP	1,011.50	0.00	0.00	0.00	0.00	0.00	1,011.50
596611 · Misc Exp-OTHER	0.00	0.00	312.94	0.00	0.00	0.00	312.94
596612 · Special Events	0.00	0.00	0.00	0.00	0.00	1,376.62	1,376.62
596613 · Conferences/Seminars	540.00	210.00	0.00	123.00	0.00	0.00	873.00
596614 · Pool Supplies	0.00	0.00	0.00	142.18	0.00	0.00	142.18
596616 · Incrowd Rent	4,372.00	0.00	0.00	0.00	0.00	0.00	4,372.00
596617 · Seasonal Programs	0.00	0.00	0.00	0.00	0.00	135.34	135.34
596621 · EEC supplies	0.00	618.77	0.00	0.00	0.00	0.00	618.77
596622 · EEC Snacks	0.00	796.72	0.00	0.00	0.00	0.00	796.72
596623 · EEC Special Activities	0.00	319.75	0.00	0.00	0.00	0.00	319.75
596624 · EEC Misc	0.00	279.42	0.00	0.00	0.00	0.00	279.42
596626 · MISC EXP-SWIM TEAM	0.00	0.00	0.00	284.40	0.00	0.00	284.40
Total 596600 · Program Specific Expenses	12,315.39	2,222.66	312.94	1,028.20	0.00	1,511.96	17,391.15
6331 · Bond Interest Expense	0.00	33,495.50	0.00	0.00	0.00	0.00	33,495.50
6332 · Bond Principal exp	0.00	138,000.00	0.00	0.00	0.00	0.00	138,000.00
671200 · Telephone Service Charges	0.00	0.00	914.24	0.00	0.00	0.00	914.24
673100 · Insurance							
673101 · CAPRI-WORKERS COMP	3,776.10	3,776.10	5,157.60	4,605.00	552.60	552.60	18,420.00
673102 · CAPRI-GEN INS	0.00	0.00	52,223.50	0.00	0.00	0.00	52,223.50
Total 673100 · Insurance	3,776.10	3,776.10	57,381.10	4,605.00	552.60	552.60	70,643.50
Total Expense	115,426.69	325,240.10	187,369.90	128,153.36	11,314.47	17,593.50	785,098.02
Net Income	91,230.31	-22,612.52	-96,210.70	-7,415.66	10,144.53	26,388.86	1,524.82

#2625

CODE NO.	PAYABLE TO:	PURPOSE	AMOUNT
4161	AFTER SCHOOL MUSIC ACADEMY	PROG SPEC 8-9/22	864.00
4161	IT'S PICK'N TIME	PROG SPEC 8-9/22	720.00
4161	WENDIE LEUNG	PROG SPEC 8-10/22	1,008.00
4161	SCOTT PERLSTEIN	PROG SPEC 8-9/22	2,531.25
4161	PIED PIPER PLAYERS	PROG SPEC 8-9/22	1,050.00
4161	SHEEHAN'S MARTIAL ARTS	PROG SPEC 8-9/22	3,205.80
4631	GUARDIAN	INS 11/22	1,408.74
4631	KAISER FOUNDATION HEALTH PLAN	INS 11/22	8,325.39
5156	THE GREEN JANITORIAL CORPORATION	SERV 9/22	3,500.00
5156	HOME DEPOT PRO	SUPPLIES 10/22	974.09
5156	RECOLOGY	SERV 9/22	988.13
5459	DAU PRODUCTS	POOL CHEM 9-10/22	5,508.57
5638	CA WATER	SERV 8-10/22	1,370.67
5638	PG&E	SERV 9-10/22	7,392.48
5856	SHUTE MIHALY & WEINBERGER LLP	LEGAL SERV 8/22	1,862.50
5966	CARAVAN CANOPY INT'L, INC	ST CANOPY 8/22	2,761.56
	USBANK	SUPPLIES 8-9/22	7,707.41
	#5193-\$462.94, #5459-\$1,274.19, #5966-\$5,226.29, #5156-\$371.15, #5121-\$229.63, #6712-\$143.21		
			51,178.59

THE ABOVE CLAIMS HAVING BEEN EXAMINED BY ME AND FOUND TO BE CORRECT ARE HEREBY APPROVED AND CERTIFIED AS DUE BILLS AGAINST THE DISTRICT.

PAYMENT OF THE ABOVE BILLS SHOULD BE CHARGED AGAINST:

HIGHLANDS RECREATION DISTRICT

OCTOBER 11, 2022
DATE

INTERIM GENERAL MANAGER

MOTION HAVING BEEN DULY MADE AND SECONDED, THE ABOVE CLAIMS ARE HEREBY APPROVED AND ALLOWED AND ARE CERTIFIED TO THE " CONTROLLER OF THE COUNTY OF SAN MATEO" FOR PAYMENT.

SIGNED & SEALED THIS 11TH DAY OF OCTOBER 2022

10/7/2022		Amended 2022-2023						
		ASP	EEC	OTHER	POOL/ POOL RENTAL/ SWIM TEAM	SEASONAL PROGRAMS	Facility Rentals	TOTAL 2022-2023
		2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
Beginning Fund Balance								\$ 2,492,837
102100	Property Taxes	\$ -	\$ -	\$ 612,557	\$ -	\$ -	\$ -	\$ 612,557
	ERAF	\$ -	\$ -	\$ 173,000	\$ -	\$ -	\$ -	\$ 173,000
152100	Interest Earned	\$ -	\$ -	\$ 42,310	\$ -	\$ -	\$ -	\$ 42,310
1992	All Other Local Govt Rev	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1997	Capital Grants & Contrib	\$ -	\$ -	\$ 177,952	\$ -	\$ -	\$ -	\$ 177,952
232100	Park & Recreation Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	232101 · Refunds - Fees	\$ (10,000)	\$ (2,000)	\$ -	\$ (5,000)	\$ (20,000)	\$ (15,000)	\$ (52,000)
	232102 · Bounced Checks-Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	232100 · Park & Recreation Fees - Other	\$ 950,000	\$ 1,357,205	\$ 18,000	\$ 443,700	\$ 180,000	\$ 105,000	\$ 3,053,905
Total 232100 · Park & Recreation Fees		\$ 940,000	\$ 1,355,205	\$ 18,000	\$ 438,700	\$ 160,000	\$ 90,000	\$ 3,001,905
265800	Miscellaneous Revenue	\$ -	\$ -	\$ 16,500		\$ -	\$ -	\$ 16,500
TOTAL - REVENUE		\$ 940,000	\$ 1,355,205	\$ 1,040,319	\$ 438,700	\$ 160,000	\$ 90,000	\$ 4,024,224
BUDGET TOTAL (fund balance + revenue)								\$ 6,517,061
411100	Permanent Salaries	\$ 100,216	\$ 73,486	\$ 145,117	\$ 76,042	\$ -	\$ -	\$ 394,861
416101	Office Wages	\$ -	\$ -	\$ 177,500	\$ -	\$ -	\$ -	\$ 177,500
411101	Temporary Out of Class	\$ -	\$ -	\$ 26,800	\$ -	\$ -	\$ -	\$ 26,800
416102	Pool Wages	\$ -	\$ -	\$ -	\$ 224,000	\$ -	\$ -	\$ 224,000
416103	Maintenance Wages	\$ -	\$ -	\$ 68,536	\$ -	\$ -	\$ -	\$ 68,536
416104	Supervision Wages	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 43,000	\$ 63,000
416107	ASP/Camp Wages	\$ 287,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 287,000
416108	EEC Wages	\$ -	\$ 525,788	\$ -	\$ -	\$ -	\$ -	\$ 525,788
416110	Vacation Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
431100	Social Security	\$ 24,007	\$ 37,155	\$ 24,251	\$ 18,603	\$ 1,240	\$ 2,666	\$ 107,922
431200	Medicare	\$ 5,615	\$ 8,689	\$ 5,672	\$ 4,351	\$ 290	\$ 624	\$ 25,240
445100	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
463100	District Employee Benefits	\$ 39,498	\$ 66,816	\$ 69,826	\$ 24,427	\$ 5,125	\$ 5,125	\$ 210,817
TOTAL PAYROLL		\$ 456,336	\$ 711,934	\$ 517,702	\$ 347,422	\$ 26,655	\$ 51,415	\$ 2,111,464
416105	Program Specialist	\$ -	\$ -	\$ -	\$ -	\$ 96,000	\$ -	\$ 96,000
416111	ASP/Camp Contractors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
416112	EEC Contractors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
416109	Program Specialist-Swim Team	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	ASP	EEC	OTHER	POOL/ POOL RENTAL/ SWIM TEAM	SEASONAL PROGRAMS	Facility Rentals	TOTAL 2022-2023
	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
TOTAL - PROGRAM SPECIALISTS	\$ -	\$ -	\$ -	\$ -	\$ 96,000	\$ -	\$ 96,000
512100 · Clothing & Uniforms	\$ 5,000	\$ 300	\$ 300	\$ 3,000	\$ -	\$ -	\$ 8,600
515600 · Household Expense							
515601 · Recology	\$ -	\$ -	\$ 13,000	\$ -	\$ -	\$ -	\$ 13,000
515602 · Janitorial Supplies	\$ 300	\$ 5,000	\$ 6,000	\$ 500	\$ -	\$ -	\$ 11,800
515605 · Cleaning Company	\$ 12,000	\$ 17,640	\$ 2,650	\$ 8,820	\$ -	\$ 2,050	\$ 43,160
515606 · Bins	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total 515600 · Household Expense	\$ 12,300	\$ 22,640	\$ 21,650	\$ 9,320	\$ -	\$ 2,050	\$ 67,960
519300 · Office Expense							\$ -
519301 · Outside Printing & Copy Serv	\$ 750	\$ -	\$ 13,000	\$ 500	\$ -	\$ -	\$ 14,250
519303 · General Office Supplies	\$ -	\$ 500	\$ 4,000	\$ 750	\$ -	\$ -	\$ 5,250
519304 · Advertising/ Recruiting	\$ 1,500	\$ 500	\$ 3,000	\$ -	\$ -	\$ -	\$ 5,000
519305 · Postage & Mailing Expense	\$ -	\$ -	\$ 6,500	\$ -	\$ -	\$ -	\$ 6,500
519307 · Other Office Expense	\$ 1,600	\$ 800	\$ 22,000	\$ -	\$ -	\$ -	\$ 24,400
519308 · Credit card/ACH fee	\$ -	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ 24,000
519309 · Payroll Processing	\$ -	\$ -	\$ 18,000	\$ -	\$ -	\$ -	\$ 18,000
Total 519300 · Office Expense	\$ 3,850	\$ 1,800	\$ 90,500	\$ 1,250	\$ -	\$ -	\$ 97,400
533100 · Memberships	\$ 500	\$ -	\$ 15,300	\$ 250	\$ -	\$ 350	\$ 16,400
542300 · Maintenance-Equipment	\$ -	\$ 2,100	\$ 3,000	\$ 12,500	\$ -	\$ -	\$ 17,600
545900 · Maintenance-Facilities & Imprv							\$ -
545902 * Plumbing	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000
545903 · Paint, Solvents & Chemicals	\$ -	\$ -	\$ 500	\$ 18,000	\$ -	\$ -	\$ 18,500
545904 · Pool Supplies	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000
545905 · Locks & Security System	\$ 500	\$ 3,500	\$ 750	\$ -	\$ -	\$ -	\$ 4,750
545906 · Signage Expense	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
545907 · General Electrical Expense	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ 1,500
545909 · Other General Maintenance	\$ -	\$ 2,000	\$ 7,000	\$ -	\$ -	\$ -	\$ 9,000
545911 · Landscape/Garden Expense	\$ -	\$ 5,000	\$ 3,500	\$ -	\$ -	\$ -	\$ 8,500
545912 · Vehicle Expense	\$ 500	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,500
545913 · Ground/Facility Improvements	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ 7,500
Total 545900 · Maintenance-Facilities & Imprv	\$ 1,000	\$ 10,500	\$ 27,750	\$ 21,000	\$ -	\$ -	\$ 60,250
563800 · Utility Expense							\$ -
563801 · P G & E	\$ -	\$ 9,000	\$ 29,700	\$ 62,000	\$ -	\$ -	\$ 100,700
563802 · Water	\$ -	\$ 3,990	\$ 3,500	\$ 6,050	\$ -	\$ -	\$ 13,540

	ASP	EEC	OTHER	POOL/ POOL RENTAL/ SWIM TEAM	SEASONAL PROGRAMS	Facility Rentals	TOTAL 2022-2023
	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
563803 · Sewer Fees	\$ -		\$ 12,000		\$ -	\$ -	\$ 12,000
Total 563800 · Utility Expense	\$ -	\$ 12,990	\$ 45,200	\$ 68,050	\$ -	\$ -	\$ 126,240
572200 · Employee Expense Reimb	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
585600 · Contract Expenses							\$ -
585601 · Audit Fees	\$ -	\$ -	\$ 11,500	\$ -	\$ -	\$ -	\$ 11,500
585602 · Bank Admin Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
585603 · Legal fees	\$ -	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ 22,000
585604 · Consultants	\$ 250	\$ -	\$ 32,200	\$ -	\$ -	\$ -	\$ 32,450
Total 585600 · Contract Expenses	\$ 250	\$ -	\$ 65,700	\$ -	\$ -	\$ -	\$ 65,950
596600 · Program Specific Expenses							\$ -
596601 · Buses-ASP	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
596602 · Spec Act-ASP	\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,000
596603 · Snacks-ASP	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
596604 · Supplies-ASP	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000
596607 · Misc. Exp-POOL	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000
596608 · Misc. Exp-ASP	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
596610 · Misc. Exp-OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
596611 · Misc. Exp-OTHER	\$ -	\$ -	\$ 5,500	\$ -	\$ -	\$ -	\$ 5,500
596612 · Special Events	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ 7,000
596613 · Conferences/Seminars	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 12,000
596614 · Pool Supplies	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500
596615 · Sport League	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ 300
596616 · In-crowd Rent	\$ 14,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,500
596617 · Seasonal Programs& KNO	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
596621 · EEC supplies	\$ -	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ 12,500
596622 · EEC Snacks	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
596623 · EEC Special Activities	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 2,500
596624 · EEC Misc.	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 2,500
596625 · POOL SNACK SHACK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
596626 · Misc. Exp - Swim team	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000
Total 596600 · Program Specific Expenses	\$ 70,500	\$ 30,500	\$ 8,500	\$ 11,500	\$ 8,300	\$ -	\$ 129,300
671200 · Telephone Service Charges	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000
673100 · Insurance							\$ -
673101 · Worker's Comp	\$ 5,526	\$ 8,473	\$ 8,473	\$ 13,264	\$ 368	\$ 736	\$ 36,840

	ASP	EEC	OTHER	POOL/ POOL RENTAL/ SWIM TEAM	SEASONAL PROGRAMS	Facility Rentals	TOTAL 2022-2023
	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
673102 · CAPRI-GEN INS	\$ -	\$ -	\$ 87,629	\$ -	\$ -	\$ -	\$ 87,629
Total 673100 · Insurance	\$ 5,526	\$ 8,473	\$ 96,102	\$ 13,264	\$ 368	\$ 736	\$ 124,469
721100 · Fixed Assets-Structures/Impro							\$ -
721100 · Fixed Assets-Structures/Impro - Other	\$ -	\$ -	\$ 430,412	\$ -	\$ -	\$ -	\$ 430,412
721101 · Construction in Progress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
721102 * FA- S&I Not Capitalized	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total 721100 · Fixed Assets-Structures/Impro	\$ -	\$ -	\$ 430,412	\$ -	\$ -	\$ -	\$ 430,412
731100 · Fixed Assets-Equipment							\$ -
731100 · Fixed Assets-Equipment - Other	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000
731101 · FA-Equip-Not Capitalized	\$ 2,000	\$ -	\$ 11,040	\$ -	\$ -	\$ -	\$ 13,040
Total 731100 · Fixed Assets-Equipment	\$ 2,000	\$ -	\$ 11,040	\$ 4,000	\$ -	\$ -	\$ 17,040
6331 · Interest Exp-Bond	\$ -	\$ 64,852	\$ -	\$ -	\$ -	\$ -	\$ 64,852
6332 - Bond Principal	\$ -	\$ 138,000	\$ -	\$ -	\$ -	\$ -	\$ 138,000
TOTAL EXPENSES + FA+ Bond Int	\$ 557,262	\$ 1,004,089	\$ 1,335,156	\$ 491,556	\$ 131,323	\$ 54,551	\$ 3,573,937
NET INCOME (INCL BOND+ INT+FA)	\$ 382,738	\$ 351,116	\$ (294,837)	\$ (52,856)	\$ 28,677	\$ 35,450	\$ 450,286
861100· Appropriations for Contingencies							\$ 350,000
088300· Capital Reserve							\$ 473,296
882100- General Reserve							\$ 250,000
Building Renovations Reserve							\$ 100,000
Unassigned Fund Balance							\$ 1,769,827
TOTAL BUDGET (fund balance + revenue)							\$ 6,517,061

Highlands Recreation District Budget 2022-2023

HRD Revenues

The District receives revenues from user fees, property taxes from HRD residents, grants and donations. Since 2013, an average of 19% of reoccurring revenue (not including grants) has come from property taxes and excess ERAF (Educational Revenue Augmentation Funds). Reliance on property tax revenue has been reduced as the District generates more revenue from program generated fees. This will minimize the impacts of economic downturns, reduced property values and potential loss of ERAF revenues. Property taxes are primarily received in January and May of each fiscal year.

The 2022-2023 total proposed revenue is \$4,024,224. For prior year comparison purposes, operating revenue of \$3,846,272, which excludes \$177,952 in non-reoccurring Proposition 68 Capital Grant proceeds, will be used. For 2021-202 operating revenue of \$3,581,744, which is net of \$454,025 in funds received from the State of California’s COVID-19 Relief Fund, will be used.

	21/22 Budget	21/22 Actual	22/23 Budget
Total Revenue	\$3,484,404.00	\$4,035,769.00	\$4,024,224.00
Less Grants	\$0.00	(\$454,025.00)	(\$177,952.00)
Reoccurring Revenue	\$3,484,404.00	\$3,581,744.00	\$3,846,272.00

Operating revenue is projected to be 10.3% greater than prior year’s budget and 7.4% greater than the prior year’s operating revenue. The higher expected revenue is due to increased enrollment in programs (closer to pre-pandemic levels) and to a lesser extent fee increases, particularly those borne by non-residents, in our programs, classes and rental prices.

HRD Expenditures

The District’s annual expenses derive from staffing, maintenance and materials necessary to provide the programs and services, capital expenses and debt service. For fiscal year 2022-2023, approximately 59% of expenses are for compensation and benefits, 22.7% for operations, 12.5% for capital expenses and 5.7% for debt service. Long term debt service costs were reduced in 2018 through advanced refunding of the Certificates of Participation for EEC construction. The District can prepay additional principal in 2024.

HRD Assets, Improvements, Structures, Equipment

Items are designated as Fixed (>\$5000 each) or Small (<\$5000)

Fixed assets are in three categories.

1. **Fixed Assets-Structures and Improvements** - projects that cost over \$5000, have a life of over a year and are considered a permanent structure or improvement to permanent structure.
2. **Fixed asset-Construction in Progress** - projects that have not been completed in the current fiscal year. Once the project is completed, the project costs get transferred to Fixed Asset-Structures and Improvements where the projects begin depreciate.
3. **Fixed Asset-Equipment** - items that cost over \$5000, have a life of over a year and are depreciated. Small assets are similarly designated, but are expensed in the year incurred.

HRD Reserve Account Policies

The District maintains five assigned Fund Balance Reserve Accounts:

1. Appropriated for Contingencies: This account shall not exceed 15% of the annual operating budget.
2. Capital Reserve: This account holds funds for large capital improvement projects only.
3. General Reserve: This account holds funds for general use.

4. EEC Building Reserve: This account holds funds intended for the specific purpose of early repayment of the Certificates of Participation incurred for EEC Building construction.
5. Building Renovation Reserve: This account holds funds intended for the specific purpose of funding the renovation and recommended seismic/ ADA upgrades to the original building (gym, social room, restrooms, pathway)

HRD Overview of Fiscal Year 2022-2023

For fiscal year 2022-2023, the Highlands Recreation District budget plans for total revenue of \$4,024,224. Total spending is budgeted for \$3,573,937 resulting in net income of \$450,286. The 2022-2023 budget anticipates increased revenue from the prior year, as programs and facility usage are increasing from pandemic lows but still not at full capacity.

2022-2023 Budget Highlights/ Changes

The District will begin the 2022-2023 year with a fund balance of **\$2,492,837 (unaudited)**. This amount will be adjusted upon completion of the FY 2021-2022 audit and the budget will be subsequently amended. All programs have budgeted for increased parks and recreation fees with EEC assuming two additional enrollments. ASP enrollment is not returning to pre-pandemic levels at the same rate as EEC. Seasonal programs and rentals are increased as demand is expected to grow. The District projects a 6.0% increase in property tax revenue compared to last year's budgeted amount and a 5.5% decrease to ERAF. For fiscal year 21-22, ERAF revenue increased 32% over the prior year and is not expected to remain at that level. Interest earned will also increase with higher reserve balances and a higher rate of return based higher interest rates and communication from the San Mateo County Investment Pool Fund.

The Payroll expense for FY 2022-2023 factors in the Ad Hoc Personnel Committee's recommendations. As previously noted, permanent salaries do not reflect a full year of salary for the currently vacant GM and AGM positions. Similarly, Office Wages do not reflect a full year for the second Administrative Assistant position. The budget assumes other positions, such as ASP Rec Leaders, are staffed in full, so that should be noted when comparing to prior year actuals where there were vacancies in budgeted positions. Overall, total payroll is 6.0% more than FY 2021-2022 actual and 0.01% less than the FY 2021-2022 budget.

The annual COP principal payment and two bond interest payments totaling \$202,852 will be made this year.

Proposed Additional Expense in 2022-2023

Playground & Sports Court Renovation Project

\$290,412 has been budgeted in Fixed Asset – Structural Improvement for the Playground & Sports Court Renovation Project which will be partially offset by the Proposition 68 Capital Grant reimbursement of \$177,952.

Out of Class Pay and Consultants

Due to the current vacant GM and AGM positions and projected timeframes for fulfilling those positions, out of class pay, budgeted at \$26,800 and included in payroll expense, will be paid to key employees assuming additional job responsibilities. Additionally, at the request of staff an additional \$25,000 has been budgeted for a human resources consultant. This expense is not included in payroll expense.

Credit Card / ACH Fee Expense

With the cost difference between credit card payments and authorized bank charges the credit card expense to the District is expected to decrease. The budget is factoring in an expense of \$24,000 which would be a 53% decrease from the prior year actual expense of \$51,145.

Election

The cost of the election was not included in this budget as the number of registered candidates did not exceed the number of open positions.

Proposed modification from previously approved budget.

The Ad Hoc Budget Committee is proposing the following modifications to the 2022-2023 budget.

Revenues

- ASP revenue has been decreased by \$25,000 based on actual enrollment figures at the beginning of the fiscal year.
- EEC revenue has been increased by \$24,356 based on actual non-resident enrollment numbers. Initial revenue figure assumed enrollment figures by 100% residents.
- Property Tax revenue increased by \$9,669. Initial revenue figure was based on a 6% increase from prior year Property Tax revenue however that only accounted for 11 months of Property Tax Revenue.
- ERAF revenue was decreased by \$10,087. Initial ERAF receipts through September 30, 2022 are approximately \$10,000 lower than the prior year period. The committee determined to lower the expected ERAF revenue by this figure as 21-22 receipts were higher than historical and are expected to decrease.
- Permanent salaries were increased by \$3,000 based on actual payroll/salaries.
- Worker's Compensation expense did not change however the allocation was updated based on information from CAPRI on the calculation of the insurance. It is based on employee classification and overall payroll.
- Training expense was increased by \$1,000 for the Pool to be consistent with other departments.



MEMORANDUM

Date: July 7, 2022
To: Personnel Committee
From: Mike Koenig, Interim General Manager
Re: Wage proposal and one-time pay

Bookkeeper

Staff propose increasing the Bookkeeper's annual salary 6.8% to \$90,000 and increasing the range to \$68,179-97,279. The bookkeeper role is critical for maintaining the District's operations and fiscal management. Staff recommends that the board votes to adopt the adjusted salary range.

Administrative Assistant

Staff propose Increasing the Administrative Assistant hourly wage to \$24.04/hour. This represents a roughly 10% from the Admin Assistants current pay rate. The adjustment is to compensate for additional duties that the Administrative Assistant has taken on. These changes are outlined in the attached job description. Staff recommends that the Board votes to adopt the updated job description.

Recreation Coordinator

Staff propose increasing the salary range for the Recreation Coordinator to \$54,000-67,000. The current range is \$49,920-65,000. The adjustment is to compensate for additional duties that the Recreation Coordinator has taken on. These changes are outlined in the attached job description. Staff recommends that the Board votes to adopt the updated job description and salary range.

Benefit Adjustments

Staff recommend that the District increase vacation accrual rates to a minimum of 80 hours or 10 days for all full time employees starting after 2 months of service, and after the employee completes 3 years of service the annual vacation accrual increase to 96 hours or 12 days until the employee reaches 5 years when the accrual rates for all employees of the District are similar. Additionally, staff recommends that vacation accrual be capped at 1.25 times the employee's annual accrual rate. This adjustment is to account for the increased vacation liability that the district will incur.

Staff propose the District provide (1) additional paid holiday per year for a total of 14 paid holidays, 12 observed and 2 floating holidays that are not tied to anything so the employee can use as they wish during the year.

VACATION ACCRUAL

Vacation will not accrue if the employee's vacation balance exceeds 1.25 times annual accrual rate

RE	RNE-I & II Accrual is pro-rated at 75% if only 30 hours worked				
< 2 months:	<2 months	no accrual	Hours Per 12 Months	Accrual Rate PP	Cap Accrual Annual
	2 months to end of Year 1	10 days per 12-month period	80	3.03	100
End of year 3 to end of year 5	Year 2 to end of Year 4 after accrual begins	12 days 12-month period	96	3.69	120
Year 5 to end of Year 9	Year 5 to end of Year 9 after accrual begins	15 days 12-month period	120	4.62	150
Year 10	Year 10 after accrual begins	20 days 12-month period	160	6.15	200
11 Years	10+ years after accrual begins	20+ 1 day per year for every year thereafter, to a maximum of 25 days per year. Employee May choose to buy back 5 days of vacation and receive a payout. If chosen, accrual rate will remain at 6.46	168	6.46	210
12 Years	10+ years after accrual begins	20+ 2 day	176	6.76	220
13 Years	10+ years after accrual begins	20+ 3 day	184	7.07	230
14 Years	10+ years after accrual begins	20+ 4 day	192	7.38	240
15 Years	10+ years after accrual begins	20+ 5 day	200	7.69	250

Please see current & proposed ranges below. The numbers in red are the requested changes from our last meeting. The proposed numbers represent a short-term solution to get all staff the 6.5% increase and stay within range until FY 2023-2024 when the board re-evaluates again. Hopefully this is the information you need to make your recommendation.

<u>Class</u>	<u>Position</u>	<u>Annual/Hourly</u>	<u>Range FY 2021-2022</u>	<u>Proposed Range FY 2022-2023</u>
RE	General Manager	Annual Base	145,000-165,000	145,000-165,000
RE	School-Age Director	Annual Base	68,179 - 97,279	68,179 - 97,279
RE	Early Education Director	Annual Base	68,179 - 97,279	68,179 - 97,279
RE	Aquatics Director	Annual Base	68,179 - 97,279	68,179 - 97,279
RE	Recreation/Rental Director	Annual Base	68,179 - 97,279	68,179 - 97,279
RE	Administrative Supervisor	Annual Base	68,179 - 97,279	68,179 - 97,279
RE	ASP Coordinator	Annual Base	24.00 – 30.00	27.00 – 33.50 54,000 - 67,000
RNE-I	Recreation Coordinator	Hourly Base	24.00 - 30.00	24.00 – 31.25 49,920 - 65,000

RNE-I	Aquatics Coordinator	Hourly Base	24.00 - 30.00	24.00 – 30.00 49,920 – 62,400
RNE-I	EEC Assistant Director	Hourly Base	25.00 - 30.00	25.00 – 30.00 52,000 – 62,400
RNE-I	Maintenance Manager	Hourly Base	20.00 - 30.00	20.00 – 31.25 41,600 - 65,000
RNE-I	Bookkeeper	Hourly Base	32.00 - 42.00	32.00 – 43.30 66,560 – 90,064
RNE-I	Admin II	Hourly Base	20.00 - 25.00	20.00 – 25.00 41,600 – 52,000
RNE-II	EEC Head Teacher, Teacher, Floater	Hourly Base	22.00 - 29.00	23.00 – 30.30 47,840 – 63,024

Attachments

- a. Administrative Assistant Job Description
- b. Recreation Coordinator Job Description



HIGHLANDS RECREATION DISTRICT
RESOLUTION NO. 2022-05

A resolution of the Board of Directors of the Highlands Recreation District to amend the fiscal year 2022-23 budget.

WHEREAS, pursuant to Government Code Section 61111, at any regular meeting or properly noticed special meeting after the adoption of its final budget, the board of directors may adopt a resolution amending the budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Highlands Recreation District that the Board adopts the attached amended 2022-23 budget.

PASSED AND ADOPTED at the regular meeting of the Board of Directors of Highlands Recreation District, this 11th day of October 2022, by the following vote:

AYES:

NOES:

ABSENT:

ATTEST:

HIGHLANDS RECREATION DISTRICT
SAN MATEO COUNTY, CALIFORNIA

By _____
President, Board of Directors

ATTEST:

I, Mike Koenig, do hereby certify that I am the District Secretary of the Board of Directors of the HIGHLANDS RECREATION DISTRICT and that the above is a true and correct copy of the resolution adopted by the Board of Directors of said District at a meeting of the 11th day of October 2022.

Secretary, Board of Directors

Attachment: Amended Fiscal Year 2022-23 budget