



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

June 14, 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: July 12, 2022 07:00 PM Pacific Time (US and Canada)
Location: 1851 Lexington Ave., San Mateo, CA 94402 (MPR)

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 Regular Board Meeting
Time: Jul 12, 2022 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/2360984155>

Meeting ID: 236 098 4155

One tap mobile

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Dial by your location

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+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

Meeting ID: 236 098 4155

Find your local number: <https://us06web.zoom.us/j/2360984155>

1. Call to Order 7:00PM
2. Review and approval of the minutes for Regular Board Meeting on June 14, 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: Ad Hoc Budget Committee Update
- 7. New Business
 - a. Discussion/Motion: Approval of Ad Hoc Personnel Committee recommendations for employee benefit and compensation for fiscal year 2022-23
 - b. Discussion: General Manager Update & Board Guidance on Next Steps
- 8. UPCOMING MEETINGS: August 9, September 13, October 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 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
REGULAR BOARD MEETING MINUTES (DRAFT)
Tuesday, June 14, 2022
Location: 1851 Lexington Ave., San Mateo, CA 94402 (MPR)

Attendees

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

Join Zoom Meeting <https://zoom.us/j/2360984155>

Board Members:

Michelle McNeil
Shirin Bakhshay (absent)
Andrew Aquino
Pam Merkadeau
Eric Olbekson

Staff:

Mike Koeing
Monica Fellis
Dan Ryken
Kristen Lein

1. Call to Order

The meeting was called to order at 7:01 pm by Board Member MM.

2. Review and Approval of Minutes

Board Member EO made a motion, AA second, to approve the Regular Meeting Minutes from May 10, 2022, and the Special Board Meeting Minutes from May 16, 2022. The motion passed unanimously.

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

3. Introduction of Guests

No guests attended.

4. Public Forum

Nothing to report.

5. Manager's Report

- a. Programming
- b. Administration

6. Financial Report

- a. Monthly Statement

7. Old Business

- a. Discussion/Motion: Authorize Board President to sign letter describing terms, including compensation, applicable to Mike Koenig's appointment as Interim General Manager.

Board Member PM made a motion, EO second, to authorize Interim General Manager appointment terms. The motion passed unanimously.

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

- b. Discussion: Ad Hoc Personnel Committee's preview of recommendations for employee benefit and compensation for fiscal year 2022-23. An official recommendation to be shared at the July 12 Regular Board Meeting.

8. New Business

- a. Discussion/Motion: Award a contract to G&G Builders, Inc. for the construction of the HRD Playground and Sports Court Renovation Project, authorize a 10% contingency and increased project budget, which add alternate items to include in the award, and provide direction to staff regarding possible re-bid of other add alternate items.

Board Member AA made a motion, EO second, to award contract to G&G Builders, Inc for the construction of the HRD Playground and Sports Court Renovation Project, option 3 and all add alt items approved, with the modification of building in a regular water fountain. There will be no plan for another re-bid. The motion passed unanimously.

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

- b. Discussion/Motion: Resolution calling for Elections on November 8, 2022.

Board Member EO made a motion, PM second, to pass resolution calling for Elections on November 8, 2022. The motion passed unanimously.

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

- c. Discussion: Ad Hoc Budget Committee Update

9. UPCOMING MEETINGS: July 12, August 9, September 13

10. Review and Payment of Bills

- a. Action: Motion to approve Expenditures

Board Member PM made a motion, EO second, to pay the bills. The motion passed unanimously.

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

11. HRD Board of Directors Announcements

Nothing to report.

12. Adjournment

- a. Board Member EO made a motion, AA second, to adjourn the meeting. The motion passed unanimously.

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

The Meeting adjourned at 7:53 p.m.

Respectfully Submitted,

Monica Fellis
Board Secretary



MEMORANDUM

Date: July 12, 2022
To: HRD Board of Directors
From: Mike Koenig, Interim General Manager
Re: General Manager's Report Update

HRD Facilities and Grounds

- The Maintenance Manager is working on creating a fire break around the facility. To date, brush has been cleared around the EEC building, the open space side of the playground, and the hill above the tennis courts. The next area to address will be the perimeter of the pool.
- Staff are currently soliciting bids for the leaky water valve by the pool entrance. At this point, staff have two bids and are waiting on a third.
- Repair to one of the District vehicles has begun. Staff dropped off the van on July 7 for repairs. The estimated time of repair is two weeks.

HRD Playground & Sports Court Renovation Project Update

The District sent a notice of award to G&G Builders for \$197,433 (Base Bid) plus \$67,788 (Add Alt 1, sports court lighting. Staff will work with contractor on a change order to lower the cost or downgrade Add Alt 8, playground drinking fountain. On June 27, the District received the signed contract and insurance. G&G Builders is currently working on a schedule which will include all equipment and lead times with a tentative start date between September 15 – October 1.

Pickleball Update

Several community members have expressed the difficulty in reserving space on court #1 as demand for pickleball increases. Starting July 9, staff will reserve court #1 for "pickleball only" on Saturday's from 2pm-7pm and Sunday's from 7am-7pm. Staff will monitor the usage of these blackout times to determine whether additional action should be taken in the future.

PG&E Temporary Outdoor PSPS Community Resource Center Update

PG&E reached out to gauge interest in setting up an agreement to utilize the parking lot during large scale Public Safety Power Shutoffs (PSPS) lasting 2-10 days. If the outage affects enough homes, PG&E will mobilize a community resource center, which is a temporary place for community members to charge their medical devices, phones, laptops, pick up light refreshments, and get more information about when the power will be turned back on. PG&E would provide full insurance, staffing, restrooms, 24-hour security, and compensate the District at \$200/day for use of the facility. This is an opportunity to get this service at no cost to the District. Smaller scale planned outages would be covered by the Highlands Community Emergency Response Team (CERT).

ASP Update

- For June, the program has been watching the budget closely to ensure budget number is not exceeded. The program has ongoing purchases of summer supplies as well as supply preparation for the Fall.
- Summer Camp began on 6/20 and ends 8/5. At the time of this report enrollment is at 55% of capacity per week. For comparison, summer 2021 was at 51% capacity at this time.
- This month the program will begin the onboarding process for all new and returning families. This includes Fall confirmation of attendance, emergency paperwork, auto deductions, and the filling of any remaining program spaces.
- Two ASP staff graciously volunteered for the dunk tank on July 4. Summer Camp kids were excited to hear of this news.

Seasonal Programs and Rentals Update

Events

- Food truck and family swim night June 24. This event featured a food truck called Grillzillas. The event served an estimated 120 people although the weather wasn't the best.
- Food truck and family swim night July 15. This event will feature two food trucks called Waffle Roost and Cielito Lindo serving up chicken & waffles and Mexican food. David Landon will be playing blues and feel-good music.
- Food truck and family swim night August 19. This event will feature three food trucks called Cousins Maine Lobster, Los Kuyas, and Smash'd Burgers serving up lobster, Mexican/Filipino fusion, and tasty burgers. Exit 11 will be performing a mix of pop/rock.

Rentals

Private rentals in July have jumped since last month. Staff are using this opportunity to train interested Rec leaders to be building attendants. Overall, rentals did well ending at 114% of budget.

Classes

- Adult open gym basketball will continue through early August. Staff are looking into the possibility of offering it in the Fall if attendance remains steady.
- Fall registration begins July 11 for residents and July 18 for non-residents. New classes include Balloon Twisting, Face painting, Tot Flag Football, Let's Get Crafting, Adult Calligraphy, and Basketball Training for 8-14 year old's. Staff are currently exploring more adult and teen offerings as well as sports leagues.



MEMORANDUM

Date: July 12, 2022
To: Mike Koenig, General Manager
From: Monica Fellis, Administrative Supervisor
Re: Administration Report

CURRENT UPDATES

- The Admin team has submitted paperwork for the 2022 Board of Directors elections to take place on November 8, 2022, and will keep in touch with the County's Election Office.
- The Admin team continues to provide support to departments with budget analysis and updates in preparation for fiscal year 2022-23 budget process.
- Admin staff continues to prepare for the first meeting with the Ad Hoc Employee Handbook committee to review proposed changes to the current Employee Handbook.
- The Admin team is providing support to all departments for EEC teacher recruitments and aquatics summer recruitment.

RISKS/OPPORTUNITIES

- The District has continued to conduct recruitment efforts to fill our Infant Teacher position in the EEC.
- The District has seen a great turnout in aquatics summer recruitment.

FISCAL IMPACTS

- Awaiting approval of FY 21-22 budget



MEMORANDUM

Date: July 12, 2022
To: Mike Koenig, Interim General Manager
From: Kristen Lein, Early Education Director
Re: Early Education Center Program Update

CURRENT PROGRAM UPDATES

- The EEC teachers completed parent teacher conferences for the Monkey room children and are beginning to prepare the remainder of the Chameleon and Tiger students. These will begin in mid-July.
- The EEC has made masks optional outside as of July 1st.
- Many of the EEC children have begun receiving their first rounds of the vaccine. This will help alleviate the need for children to quarantine if an exposure occurs in the classrooms.
- New children have begun in all classrooms and children are adjusting well.
- The EEC is still recruiting for a Monkey room teacher. Until the position is filled, the Assistant Director and Director will fill in as needed.

FISCAL IMPACTS

- The EEC program revenue has exceeded budget projections.
- Net income is tracking higher than projected because of lower EEC wages due to maternity leaves.

RISKS/OPPORTUNITIES

- The EEC is seeing an uptick in Covid cases with children and staff. The program had one 5-day closure (mid-June) due to an exposure in the classroom. Staff has communicated to families that there is potential for more classroom closures, and that sick policies will be strictly followed in order to reduce potential exposures. Quarantines will remain in effect for classroom and individual exposures for unvaccinated children, given that this population is more vulnerable to spread and severe symptoms.

UPCOMING EVENTS

- Parent teacher conferences July 18th-29th.



MEMORANDUM

Date: July 12, 2022
To: Mike Koenig, Interim General Manager
From: Daniel Ryken, Aquatics Supervisor
Re: Aquatics Program Update

Program FY Year End Results

1. Lap Swim and Recreational Swimming

- Lap Swim and Recreational Swim programs, which include Membership and Punch Card programs, produced \$120,842 in revenue. The program was budgeted for \$96,000 in revenue. Continued success with Punch cards and a warmer spring helped bring in more revenue than projected.

2. Swim Lessons

- Private Swim lessons, Group Swim Lessons, and Lifeguarding Classes produced \$185,231 in revenue, as well as \$22,000 in refunded revenue from cancelled and postponed classes. This means the program overall produced \$207,000 in revenue. This is significantly more than projected. The main reason for this increase is the hiring of Hailey Fuller to teach private lessons outside of our scheduled lessons. The District has discovered that this is a need in the community and has increased our annual revenue.

3. Swim Team

- Swim Team produced \$136,041 in revenue which is just slightly higher than projected. The goal for 2023 is to manage costs better and make sure the District accounts for collected fees, outside of membership fees.

4. Rentals

- Pool rentals have produced \$25,622 in revenue, which is slightly above what was projected. This includes, Scuba Fusion Classes, SF Merionettes practice space, Pool Rentals, and Pool parties. The District has seen a definite rise in pool party requests over last summer and expects that to continue in 2023.

Fiscal Impacts

- Total revenue for Aquatics For the year is \$445,566. This represents %111 of projected revenue for the year. All programs met or exceeded projected revenues.
- Total expenses for the year are \$501,039 which is %115 of projected expenses. Increases in chemical costs and utilities, as well as an unexpected circulation pump replacement are the main reasons for this difference.
- Total expenses from Pool Wages is \$219,360. This %114 of projected wages. While this is significantly higher than projections, it closely tracks with the increase in revenue. This is due to increased swim lesson offerings and increased rental needs.

Risks/Opportunities.

- The biggest challenge for the upcoming year is to make sure to keep recruiting and hiring staff to meet scheduling needs. Hopefully this can reduce the amount of major schedule changes due to lack of staffing.

Upcoming Events

Fall registration- July 11th and July 18th

End of Summer Programming- August 12th

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

	PRELIM	FINAL	FINAL	FINAL
	6/30/22	6/30/2021	6/30/2020	6/30/2019
ASSETS				
Current Assets				
Checking/Savings				
004000 - Petty Cash	300.00	100.00	100.00	100.00
005000 - Silicon Valley Bank	416,252.35	333,725.63	467,140.64	348,447.93
006000 - Petty Cash-pool	80.00	80.00	80.00	80.00
007000 - Bank of New York Mellon	-	-	0.01	0.01
011100 - Cash in Treasury	3,283,006.01	2,384,003.73	2,521,689.13	3,533,673.49
Total Checking/Savings	3,699,638.36	2,717,909.36	2,989,009.78	3,882,301.43
Accounts Receivable			861.48	0
Total Accounts Receivable		301.55	861.48	
Other Current Assets				
027000 - Interest Receivable	-	5,692.11	10,935.10	20,324.93
040000 - Prepaid Expenses	92.50	18,717.08	15,786.65	22,649.47
Total Other Current Assets	92.50	24,409.19	26,721.75	42,974.40
Total Current Assets	3,699,730.86	2,742,620.10	3,016,593.01	3,925,275.83
Fixed Capital Assets, net of depreciation				
Building	4,283,798.22	4,471,074.20	3,033,866.52	3,146,802.23
Improvements	118,865.99	104,899.18	113,793.26	122,807.42
Equipment	118,326.37	108,168.15	130,959.53	141,431.69
Land	19,532.00	19,532.00	19,532.00	19,532.00
Construction in Progress	27,461.50	2,516.50	1,479,259.42	150,513.68
Total Fixed Assets	4,567,984.08	4,706,190.03	4,777,410.73	3,580,087.02
TOTAL ASSETS	8,267,714.94	7,448,810.13	7,794,003.74	7,506,362.85
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
064000 - Accounts Payable		44,680.32	490,532.37	169,807.12
Total Accounts Payable		44,680.32	490,532.37	169,807.12
Other Current Liabilities				
065000 - Payroll Liab		2,408.01	4,731.16	6,320.34
065010 - Payroll Liab-FSA	3,744.87	3,387.19	5,922.75	2,218.84
066400 - Accr Sales Tax	-	125.00	673.00	441.00
066500 - Other Accrued Expenses		118,702.83	71,499.41	94,548.41
80002 - accr interest pay - bond	22,330.32	23,704.68	25,027.34	26,339.66
80003 - Bond Principal accrual	115,000.00	110,833.34	106,666.68	105,833.32
Total Other Current Liabilities	141,075.19	259,161.03	214,520.34	235,701.57
Total Current Liabilities	141,075.19	303,841.35	705,052.71	405,508.69
Long Term Liabilities				
265900 - COP Bond	2,048,000.00	2,183,166.66	2,315,333.32	2,443,166.68
266000 - Compensated absences	55,325.47	56,775.12	38,616.00	49,764.12
Total Long Term Liabilities	2,101,325.47	2,239,941.78	2,353,949.32	2,492,930.80
Total Liabilities	2,242,400.66	2,543,783.13	3,059,002.03	2,898,439.49
Equity				
081300/081400 - Fund Balance	4,681,373.24	4,640,516.34	4,698,539.97	5,541,137.21
Investment In Capital Asset Net of Debt	2,406,984.08	2,412,190.03	2,365,410.73	1,031,087.02
Amount to be provided	(2,183,330.32)	(2,317,704.66)	(2,447,027.34)	(2,575,339.66)
Change In net position	1,120,287.28	170,025.29	128,078.35	610,038.79
Total Equity	6,025,314.28	4,905,027.00	4,735,001.71	4,606,923.36
TOTAL LIABILITIES & EQUITY	8,267,714.94	7,448,810.13	7,794,003.74	7,506,362.85

Highlands Recreation Center

P&L Budget Comparison (modified accr basis)
July 21 through Jun 22

	Jun 22	Jun 21	Jun 20	July 19 - Jun 20	July 20 - Jun 21	Jul 21 - Jun 22	AMENDED 2/22	100%	DIFF Budget - Current YTD	DIFF Curr YTD - Last Yr YTD
							APPROVED BUDGET			
Unrestricted beginning Fund Balance							2,492,837.00			
Income										
102100 Property Taxes	53,949.02	56,686.55	56,233.89	522,059.40	555,790.22	568,763.86	589,137.00	96.54%	20,373.14	12,973.64
102101 ERAF	0.00	0.00	0.00	131,657.89	138,254.80	183,086.62	143,785.00	127.33%	(39,301.62)	44,831.82
152100 Interest Earned	88.62	6,695.44	10,948.46	57,988.90	25,320.02	17,083.37	25,320.00	67.47%	8,236.63	(8,236.65)
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	55,000.00	2,000.00	0.00	0.00%	(2,000.00)	(53,000.00)
199700 Cap grants & Contributions	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	0.00%	-	(25,000.00)
232100 Park & Recreation Fees										
ASP	56,583.00	40,807.00	61,598.50	731,435.25	697,406.84	694,046.94	967,500.00	92.41%	73,453.08	196,640.10
Pool	47,065.76	39,596.90	12,107.86	297,193.03	350,078.42	445,586.25	401,150.00	111.07%	(44,416.26)	95,487.83
Seasonal Prog	3,002.20	7,478.40	-724.00	81,013.80	32,797.40	134,620.12	57,500.00	234.12%	(77,120.12)	101,822.72
Fac Rental	5,544.00	4,166.00	3,190.00	60,284.50	47,714.00	73,954.00	64,800.00	114.13%	(9,154.00)	26,240.00
EEC	97,481.00	78,543.50	56,205.00	831,274.00	859,353.50	1,198,804.50	1,195,752.00	100.26%	(3,052.50)	339,451.00
Other	0.00	0.00	0.00	-100.00	0.00	0.00	0.00	0.00%	-	-
Transaction fees	1,808.66	905.00	295.00	9,519.00	7,747.50	16,897.84	22,960.00	73.80%	6,062.16	9,150.34
Total Park & Rec fees	211,484.62	171,495.80	132,672.36	2,010,559.58	1,995,097.66	2,783,889.65	2,709,662.00	102.00%	(64,227.65)	780,791.99
264200 State-Dated Checks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
265800 Miscellaneous Revenue **	457.71	262.52	391.50	11,244.38	56,222.74	483,193.46	16,500.00	2928.45%	(466,693.46)	426,970.72
Total Income	265,979.97	234,140.31	200,248.21	2,734,104.15	2,850,685.44	4,018,016.96	3,484,404.00	115.31%	(533,812.96)	1,167,331.52
Expense							5,977,241.00			
411100 Permanent Salaries	24,567.26	72,844.23	52,403.06	488,314.34	490,359.48	440,188.00	478,544.00	91.96%	38,356.00	(50,171.48)
411101 Temporary Out of Class	4,560.42	0.00	500.00	500.00	6,380.00	4,560.42	0.00	0.00%	(4,560.42)	(1,819.58)
416101 Office Wages	8,997.74	20,193.72	7,226.89	108,101.24	103,232.56	117,642.39	127,794.00	92.06%	10,151.61	14,409.83
416102 Pool Wages	20,084.89	35,499.40	8,966.75	163,116.25	194,507.61	219,380.82	191,818.00	114.36%	(27,542.82)	24,853.21
416103 Maintenance Wages	4,971.46	9,370.55	7,931.80	61,126.40	61,265.82	60,695.43	66,000.00	91.96%	5,304.57	(570.39)
416104 Supervision Wages	4,548.02	0.00	0.00	7,866.45	0.00	49,457.86	51,419.00	96.19%	1,961.14	49,457.86
416107 ASP/Camp Wages	20,265.48	31,107.99	4,558.64	125,620.44	183,786.64	224,810.65	285,000.00	78.88%	60,189.35	41,024.01
416108 EEC Wages	34,084.43	60,374.94	29,114.60	430,218.91	423,012.74	483,481.25	576,520.00	80.39%	113,038.75	40,488.51
416110 Vacation Expense	3,688.19	-796.15	1,099.17	-11,148.12	18,159.12	-1,449.65	0.00	0.00%	1,449.65	(19,608.77)
431100 Social Security	7,574.02	14,151.85	7,446.87	86,646.60	90,727.92	96,772.03	110,180.00	87.83%	13,407.97	6,044.11
431200 Medicare Contribution	1,771.35	3,309.69	1,573.54	20,095.82	21,218.07	22,971.21	25,768.00	89.15%	2,796.79	1,753.14
445100 Unemployment Insurance	0.00	895.00	62,678.00	63,152.00	11,022.00	751.00	0.00	0.00%	(751.00)	(10,271.00)
463100 District Employee Benefits	13,174.50	6,104.74	3,015.82	137,175.70	133,218.96	175,679.92	222,122.00	79.09%	46,442.08	42,460.96
PAYROLL EXP SUBTOTAL	148,287.76	253,055.96	186,515.14	1,680,781.03	1,736,890.92	1,874,921.33	2,135,165.00	87.81%	260,243.67	138,030.41
416105 Program Specialist	10,351.80	8,368.58	0.00	74,295.84	14,916.38	79,371.18	36,000.00	220.48%	(43,372.18)	64,455.80
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	13,494.04	0.00	0.00	0.00	0.00%	-	-
416112 EEC Contractors	0.00	0.00	0.00	3,963.70	0.00	0.00	0.00	0.00%	-	-
512100 Clothing & Uniforms	2,783.63	617.19	-126.31	3,703.25	4,268.28	5,847.46	5,800.00	100.82%	(47.46)	1,579.18
515600 Household Expense	5,623.33	13,679.47	9,587.35	53,776.40	85,876.35	59,924.19	67,730.00	88.43%	7,805.81	(25,952.16)
519300 Office Expense	8,023.85	14,109.28	9,850.25	105,170.31	94,611.57	113,894.59	104,800.00	108.68%	(9,094.59)	19,283.02
533100 Memberships	277.75	-1,446.86	-361.75	7,748.50	7,794.55	16,786.24	12,550.00	133.75%	(4,236.24)	8,991.69
542300 Maintenance-Equipment	1,080.30	2,612.74	1,836.05	13,722.06	10,877.88	23,392.68	5,000.00	467.85%	(18,392.68)	12,514.80
545900 Maintenance-Facilities & Imprv	7,656.69	9,472.52	9,101.56	68,788.52	43,940.07	58,798.73	85,250.00	68.97%	26,451.27	14,858.66
563800 Utility Expense	7,962.58	20,748.78	9,384.04	98,836.91	126,097.62	117,958.45	115,000.00	102.57%	(2,958.45)	(8,139.17)
572200 Employee Expense Reimb	0.00	0.00	0.00	290.66	0.00	77.33	0.00	0.00%	(77.33)	77.33
585600 Contract Expenses	4,025.00	4,100.45	7,005.00	53,314.84	81,976.20	33,654.22	35,250.00	95.47%	1,595.78	(48,321.98)
598600 Program Specific Expenses	10,720.14	11,571.28	2,615.03	89,536.81	59,952.86	104,054.07	117,200.00	88.78%	13,145.93	44,101.21
671200 Telephone Service Charges	326.98	1,400.72	638.85	7,563.37	11,460.63	5,832.76	3,500.00	166.65%	(2,332.76)	(5,627.87)
673100 Insurance	0.00	0.00	0.00	95,184.00	107,321.64	111,291.60	111,292.00	100.00%	0.40	3,969.96
721102 F/A Struct. & Imprvmnts not cap.	0.00	0.00	0.00	602.57	0.00	0.00	0.00	0.00%	-	-
731101 F/A Equipment not capitalized	-211.43	0.00	-500.00	5,606.44	1,971.80	9,401.25	13,500.00	69.64%	4,098.75	7,429.45
TOTAL OPERATING EXPENSES	206,908.38	338,290.07	235,349.21	2,376,379.25	2,387,556.75	2,615,207.08	2,848,037.00		232,829.92	227,250.33
NET INCOME AFTER OPERATING EXP	59,071.59	-104,149.76	-35,099.00	357,724.90	462,728.69	1,402,899.88	492,562.00		(910,227.88)	940,081.19
833100 Bond-Interest Expense	0.00	0.00	0.00	77,050.50	73,088.00	69,052.50	69,053.00	100.00%	0.50	(4,045.50)
833200 Bond-Principal Expense	0.00	0.00	0.00	127,000.00	128,000.00	133,000.00	133,000.00	100.00%	-	5,000.00
721100 Fixed Assets-Structures/Improv	0.00	0.00	0.00	8,436.76	145,490.88	24,934.00	28,000.00	89.05%	3,066.00	(120,556.88)
721101 Construction in Progress	8,325.50	2,516.60	397,776.56	1,332,795.32	2,516.50	24,944.84	45,000.00	55.43%	20,055.16	22,428.34
731100 Fixed Assets-Equipment	0.00	1,700.00	0.00	10,000.00	1,700.00	28,759.65	31,000.00	86.32%	4,240.35	25,059.65
TOTAL FIXED ASSETS	8,325.50	4,216.60	397,776.56	1,351,232.08	149,707.38	76,836.49	104,000.00	73.69%	27,361.51	(73,068.89)
NET INC AFTER OPEX, BOND INT & PRINC PYMT. & F/A	50,746.09	-108,366.28	-432,875.56	-1,197,557.68	111,923.31	1,124,118.69	186,529.00		(937,589.89)	1,012,195.58
80002 Accrued Bond Interest payable						22,330.32				
80003 Accrued Bond Principal						115,000.00				
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							1,649,855.00			
							5,977,241.00			

**USBANK-Credit card rebate \$457.71

Highlands Recreation District Sales by Item Summary June 2022

07/04/22

	Jun 22			
	Qty	Amount	% of Sales	Avg Price
Service				
ASP-IN CROWD (IN CROWD)	8	1,677.00	0.6%	209.63
ASP-SPRING CAMP (ASP-SPRING CAMP)	2	190.00	0.1%	95.00
ASP-Summer Camp (ASP-Summer Camp)	106	28,719.00	10.4%	270.93
ASP Fees	86.00	29,260.00	10.6%	340.23
EARLY EDUCATION CENTER (EARLY EDUCATION CENTER)	52	97,481.00	35.2%	1,874.63
Interest Inc (Interest Income)	1	88.62	0.0%	88.62
Misc Revenues (Misc Revenues)	1	457.71	0.2%	457.71
Pool-Drop In (Pool Drop-In Fees)	580	5,722.00	2.1%	9.87
POOL-ID CARD (ID CARD)	21	210.00	0.1%	10.00
POOL-LIFEGUARD (Lifeguard Training/Junior Lifeguard)	4	880.00	0.3%	220.00
POOL-NON-RES PUNCH CARD (POOL-NON-RES PUNCH CARD)	61	6,682.00	2.4%	109.54
POOL-PRIV/SEM (PRIV/SEMI)	134	8,860.00	3.2%	66.12
Pool-Rental (Pool-Rental)	13	5,895.00	2.1%	453.46
POOL-RESIDENT PUNCH CARD (POOL-RESIDENT PUNCH CAR...)	14	1,022.00	0.4%	73.00
Pool-Swim Lessons (Group Swimming Lessons)	99	5,156.00	1.9%	52.08
Pool-Swim Team (Swim Team)	1	12,688.76	4.6%	12,688.76
Pool Member-Resident (Pool Member-Resident)	7	2,305.00	0.8%	329.29
Property Taxes (Property Taxes)	2	53,949.02	19.5%	26,974.51
Rental-Other (Rental- Other)	1	530.00	0.2%	530.00
Rentals (Rentals)	4.00	5,914.00	2.1%	1,478.50
Seasonal Program (Seasonal Program)	64	7,340.20	2.6%	114.69
TENNIS COURT KEY (TENNIS COURT KEY)	7	165.00	0.1%	23.57
TRANSACTION FEE (TRANSACTION FEE)	131	1,808.66	0.7%	13.81
Total Service	1,399.00	277,000.97	100.0%	198.00
TOTAL	1,399	277,000.97	100.0%	198.00

277,000.97	+ P
REFUNDS 10,721.00	-
BOUNCED CK 300.00	-
-001	
265,979.97	* +

Highlands Recreation District Sales by Item Summary July 2021 through June 2022

07/04/22

	Jul '21 - Jun 22			
	Qty	Amount	% of Sales	Avg Price
Service				
ASP-FALL CAMP (FALL CAMP)	106	17,939.84	0.4%	169.24
ASP-IN CROWD (IN CROWD)	196	79,317.37	1.9%	404.68
ASP-SPRING CAMP (ASP-SPRING CAMP)	220	41,335.41	1.0%	187.89
ASP-Summer Camp (ASP-Summer Camp)	407	162,976.16	4.0%	400.43
ASP-WINTER CAMP (ASP-WINTERCAMP)	203	17,745.00	0.4%	87.41
ASP Fees	1,222.00	587,769.00	14.4%	480.99
EARLY EDUCATION CENTER (EARLY EDUCATION CENTER)	588	1,201,110.50	29.4%	2,042.70
GOVT REV (ALL OTHER LOCAL GOVT PREV)	1	2,000.00	0.0%	2,000.00
Interest Inc (Interest Income)	15	17,083.37	0.4%	1,138.89
Misc Revenues (Misc Revenues)	18	483,676.04	11.8%	26,870.89
Pool-Drop In (Pool Drop-In Fees)	1,549	85,585.27	2.1%	55.25
POOL-ID CARD (ID CARD)	21	210.00	0.0%	10.00
POOL-LIFEGUARD (Lifeguard Training/Junior Lifeguard)	40	9,285.00	0.2%	232.13
POOL-NON-RES PUNCH CARD (POOL-NON-RES PUNCH CARD)	186	21,089.00	0.5%	113.38
POOL-PRIV/SEM (PRIV/SEM)	1,160	89,612.00	2.2%	77.25
Pool-Rental (Pool-Rental)	63	25,622.00	0.6%	406.70
POOL-RESIDENT PUNCH CARD (POOL-RESIDENT PUNCH CAR...)	113	10,393.00	0.3%	91.97
Pool-Swim Lessons (Group Swimming Lessons)	1,512	86,334.00	2.1%	57.10
Pool-Swim Team (Swim Team)	12	136,041.48	3.3%	11,336.79
Pool Member-Resident (Pool Member-Resident)	28	3,775.00	0.1%	134.82
Property Taxes (Property Taxes)	16	751,850.48	18.4%	46,990.66
Rental-Other (Rental- Other)	1	530.00	0.0%	530.00
Rentals (Rentals)	87.00	79,626.00	1.9%	915.24
Seasonal Program (Seasonal Program)	1,022	155,714.82	3.8%	152.36
Special Events (Special Events) - Pool 466.00 - SEAS 5819.00	301.00	6,285.00	0.2%	20.88
TENNIS COURT KEY (TENNIS COURT KEY)	26	545.00	0.0%	20.96
TRANSACTION FEE (TRANSACTION FEE)	2,000	16,974.95	0.4%	8.49
Total Service	11,113.00	4,090,425.69	100.0%	368.08
TOTAL	11,113	4,090,425.69	100.0%	368.08

4,090,425.69 +
 REFUNDS 69,554.23 -
 BOKS-PRIC 2,371.92 -
 -MISC 482.58 -
 -002
4,018,016.96*+

Highlands Recreation District Profit & Loss by Class

June 2022

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
Income							
102100 · Property Taxes	0.00	0.00	53,949.02	0.00	0.00	0.00	53,949.02
152100 · Interest Earned	0.00	0.00	88.62	0.00	0.00	0.00	88.62
232100 · Park & Recreation Fees							
232101 · Refunds - Fees	-2,963.00	0.00	0.00	-2,355.00	-900.00	-4,503.00	-10,721.00
232102 · Bounced Checks-Fees	-300.00	0.00	0.00	0.00	0.00	0.00	-300.00
232100 · Park & Recreation Fees - Other	59,846.00	97,481.00	1,808.66	49,420.76	6,444.00	7,505.20	222,506.62
Total 232100 · Park & Recreation Fees	56,583.00	97,481.00	1,808.66	47,065.76	5,544.00	3,002.20	211,484.62
265800 · Miscellaneous Revenue	0.00	0.00	457.71	0.00	0.00	0.00	457.71
Total Income	56,583.00	97,481.00	56,304.01	47,065.76	5,544.00	3,002.20	265,979.97
Gross Profit	56,583.00	97,481.00	56,304.01	47,065.76	5,544.00	3,002.20	265,979.97
Expense							
411100 · Permanent Salaries	7,228.24	5,307.70	6,538.00	5,482.32	0.00	0.00	24,567.26
411101 · Temporary Out of Class	0.00	0.00	4,560.42	0.00	0.00	0.00	4,560.42
416101 · Office Wages	0.00	0.00	8,997.74	0.00	0.00	0.00	8,997.74
416102 · Pool Wages	0.00	0.00	0.00	20,084.89	0.00	0.00	20,084.89
416103 · Maintenance Wages	0.00	0.00	4,971.46	0.00	0.00	0.00	4,971.46
416104 · Supervision Wages	0.00	0.00	0.00	0.00	3,085.02	1,483.00	4,548.02
416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	10,351.80	10,351.80
416107 · ASP/Camp Wages	20,265.48	0.00	0.00	0.00	0.00	0.00	20,265.48
416108 · EEC Wages	0.00	34,084.43	0.00	0.00	0.00	0.00	34,084.43
416110 · Vacation Expense	0.00	0.00	3,688.19	0.00	0.00	0.00	3,688.19
431100 · Social Security	1,691.58	2,466.35	1,580.57	1,582.65	190.48	92.39	7,574.02
431200 · Medicare Contribution	395.61	574.47	364.99	370.13	44.55	21.60	1,771.35
463100 · District Employee Benefits	2,958.61	4,530.59	3,272.79	1,735.43	338.54	338.54	13,174.50
512100 · Clothing & Uniforms	2,490.00	165.00	98.63	30.00	0.00	0.00	2,783.63
515600 · Household Expense							
515601 · Recology	0.00	0.00	988.13	0.00	0.00	0.00	988.13
515602 · Janitorial Supplies	105.40	379.75	650.05	0.00	0.00	0.00	1,135.20
515605 · Cleaning Company	1,060.00	1,400.00	210.00	700.00	140.00	0.00	3,500.00
Total 515600 · Household Expense	1,155.40	1,779.75	1,848.18	700.00	140.00	0.00	5,623.33
519300 · Office Expense							
519301 · Outside Printing & Copy Serv	0.00	0.00	0.00	84.86	0.00	0.00	84.86
519303 · General Office Supplies	5.47	0.00	195.76	67.92	0.00	0.00	269.15
519304 · Advertising/Recruiting	176.00	1,392.00	0.00	0.00	0.00	0.00	1,568.00
519305 · Postage & Mailing Expense	0.00	0.00	131.92	0.00	0.00	0.00	131.92
519307 · Other Office Expense	0.00	0.00	862.28	12.99	24.99	0.00	920.24
519308 · Credit card/ACH fee	0.00	0.00	3,221.84	0.00	0.00	0.00	3,221.84
519309 · Payroll service fees	0.00	0.00	1,827.84	0.00	0.00	0.00	1,827.84
Total 519300 · Office Expense	181.47	1,392.00	6,259.62	165.77	24.99	0.00	8,023.85
533100 · Memberships	0.00	0.00	277.75	0.00	0.00	0.00	277.75
542300 · Maintenance-Equipment	0.00	0.00	72.41	1,007.89	0.00	0.00	1,080.30
545900 · Maintenance-Facilities & Imprv							
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	4,526.53	0.00	0.00	4,526.53
545904 · Pool Supplies	0.00	0.00	0.00	546.67	0.00	0.00	546.67
545905 · Locks & Security System	77.25	614.76	0.00	0.00	0.00	0.00	692.01
545909 · Other General Maintenance	455.00	0.00	936.18	0.00	0.00	0.00	1,391.18
545911 · Landscape/Garden Expense	0.00	0.00	62.81	0.00	0.00	0.00	62.81

Highlands Recreation District Profit & Loss by Class

June 2022

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
545913 · Ground/Facility Improvements	0.00	0.00	437.49	0.00	0.00	0.00	437.49
Total 545900 · Maintenance-Facilities & Imprv	532.25	614.76	1,436.48	5,073.20	0.00	0.00	7,656.69
563800 · Utility Expense							
563801 · P G & E	0.00	200.00	2,654.38	4,050.49	0.00	0.00	6,904.87
563802 · Water	0.00	306.76	250.32	500.83	0.00	0.00	1,057.71
Total 563800 · Utility Expense	0.00	506.76	2,904.70	4,551.12	0.00	0.00	7,962.58
585600 · Contract Expenses							
585603 · Legal fees	0.00	0.00	3,355.00	0.00	0.00	0.00	3,355.00
585604 · Consultants	0.00	0.00	670.00	0.00	0.00	0.00	670.00
Total 585600 · Contract Expenses	0.00	0.00	4,025.00	0.00	0.00	0.00	4,025.00
596600 · Program Specific Expenses							
596603 · Snacks-ASP	683.62	0.00	0.00	0.00	0.00	0.00	683.62
596604 · Supplies-ASP	838.10	0.00	0.00	0.00	0.00	0.00	838.10
596607 · Misc Exp-POOL	0.00	0.00	0.00	1,252.89	0.00	0.00	1,252.89
596608 · Misc Exp-ASP	1,243.00	0.00	0.00	0.00	0.00	0.00	1,243.00
596611 · Misc Exp-OTHER	0.00	0.00	476.28	0.00	0.00	0.00	476.28
596612 · Special Events	0.00	0.00	0.00	0.00	0.00	260.81	260.81
596613 · Conferences/Seminars	262.02	0.00	0.00	-350.00	0.00	0.00	-87.98
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	297.20	297.20
596621 · EEC supplies	0.00	466.96	0.00	0.00	0.00	0.00	466.96
596622 · EEC Snacks	0.00	937.26	0.00	0.00	0.00	0.00	937.26
596623 · EEC Special Activities	0.00	657.54	0.00	0.00	0.00	0.00	657.54
596624 · EEC Misc	0.00	265.84	0.00	0.00	0.00	0.00	265.84
596626 · MISC EXP-SWIM TEAM	0.00	0.00	0.00	2,335.62	0.00	0.00	2,335.62
Total 596600 · Program Specific Expenses	4,119.74	-2,327.60	476.28	3,238.51	0.00	568.01	10,720.14
671200 · Telephone Service Charges	0.00	0.00	326.98	0.00	0.00	0.00	326.98
7211 · Fixed Assets-Structures/Improve							
721101 · Construction In Progress	0.00	0.00	8,325.50	0.00	0.00	0.00	8,325.50
Total 7211 · Fixed Assets-Structures/Improve	0.00	0.00	8,325.50	0.00	0.00	0.00	8,325.50
7311 · Fixed Assets-Equipment							
731101 · Equip-Not Capitalized	-211.43	0.00	0.00	0.00	0.00	0.00	-211.43
Total 7311 · Fixed Assets-Equipment	-211.43	0.00	0.00	0.00	0.00	0.00	-211.43
Total Expense	40,807.95	58,739.41	60,005.69	44,031.91	3,803.68	12,845.34	215,233.68
Net Income	15,775.05	43,741.59	-3,701.68	3,033.85	1,740.42	-9,843.14	50,746.09

Highlands Recreation District Profit & Loss by Class July 2021 through June 2022

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
Income							
102100 · Property Taxes	0.00	0.00	568,763.86	0.00	0.00	0.00	568,763.86
102101 · ERAF	0.00	0.00	183,086.62	0.00	0.00	0.00	183,086.62
162100 · Interest Earned	0.00	0.00	17,083.37	0.00	0.00	0.00	17,083.37
1992 · All Other Local Govt Rev	0.00	2,000.00	0.00	0.00	0.00	0.00	2,000.00
232100 · Park & Recreation Fees							
232101 · Refunds - Fees	-11,217.92	-2,308.00	-77.11	-22,766.50	-5,802.00	-27,384.70	-69,554.23
232102 · Bounced Checks-Fees	-1,817.92	0.00	0.00	-80.00	-400.00	-74.00	-2,371.92
232100 · Park & Recreation Fees - Other	907,082.78	1,201,110.50	16,974.95	468,412.75	80,156.00	162,078.82	2,835,816.80
Total 232100 · Park & Recreation Fees	894,046.94	1,198,804.50	16,897.84	445,566.25	73,954.00	134,620.12	2,763,889.65
265800 · Miscellaneous Revenue	7,100.00	8,762.19	467,331.27	0.00	0.00	0.00	483,193.46
Total Income	901,146.94	1,209,566.69	1,253,162.96	445,566.25	73,954.00	134,620.12	4,018,018.96
Gross Profit	901,146.94	1,209,566.69	1,253,162.96	445,566.25	73,954.00	134,620.12	4,018,018.96
Expense							
411100 · Permanent Salaries	89,499.18	66,901.10	216,781.41	67,006.31	0.00	0.00	440,188.00
411101 · Temporary Out of Class	0.00	0.00	4,560.42	0.00	0.00	0.00	4,560.42
416101 · Office Wages	0.00	0.00	117,842.39	0.00	0.00	0.00	117,842.39
416102 · Pool Wages	0.00	0.00	0.00	219,360.82	0.00	0.00	219,360.82
416103 · Maintenance Wages	0.00	0.00	60,695.43	0.00	0.00	0.00	60,695.43
416104 · Supervision Wages	0.00	0.00	0.00	0.00	33,032.08	16,425.78	49,457.86
416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	79,372.18	79,372.18
416107 · ASP/Camp Wages	224,810.65	0.00	0.00	0.00	0.00	0.00	224,810.65
416108 · EEC Wages	0.00	463,481.25	0.00	0.00	0.00	0.00	463,481.25
416110 · Vacation Expense	0.00	0.00	-1,449.65	0.00	0.00	0.00	-1,449.65
431100 · Social Security	19,320.23	32,933.62	23,665.81	17,774.28	2,053.85	1,024.24	96,772.03
431200 · Medicare Contribution	4,518.46	7,702.24	5,873.77	4,156.87	480.35	239.52	22,971.21
445100 · Unemployment Insurance	0.00	0.00	751.00	0.00	0.00	0.00	751.00
463100 · District Employee Benefits	32,914.67	55,879.89	58,187.93	20,366.14	4,270.69	4,270.60	175,679.92
512100 · Clothing & Uniforms	3,498.00	165.00	98.63	2,065.83	0.00	0.00	5,847.46
515600 · Household Expense							
515601 · Recology	0.00	0.00	10,631.83	0.00	0.00	0.00	10,631.83
515602 · Janitorial Supplies	284.39	4,660.11	5,397.86	0.00	0.00	0.00	10,342.36
515605 · Cleaning Company	11,550.00	15,850.00	2,310.00	7,700.00	1,540.00	0.00	38,950.00
Total 515600 · Household Expense	11,834.39	20,510.11	18,339.69	7,700.00	1,540.00	0.00	59,924.19
519300 · Office Expense							
519301 · Outside Printing & Copy Serv	0.00	0.00	8,110.04	433.75	0.00	0.00	8,543.79
519303 · General Office Supplies	108.28	315.27	3,416.97	147.56	0.00	0.00	3,988.08
519304 · Advertising/Recruiting	176.00	2,944.00	824.00	0.00	0.00	0.00	3,944.00
519305 · Postage & Mailing Expense	0.00	0.00	5,582.64	0.00	0.00	0.00	5,582.64
519307 · Other Office Expense	1,178.95	548.79	21,647.02	599.34	249.90	24.99	24,248.99
519308 · Credit card/ACH fee	0.00	0.00	49,164.73	0.00	0.00	0.00	49,164.73
519309 · Payroll service fees	0.00	0.00	18,422.36	0.00	0.00	0.00	18,422.36
Total 519300 · Office Expense	1,463.23	3,808.06	107,167.76	1,180.65	249.90	24.99	113,894.59
533100 · Memberships	445.00	135.80	15,867.28	198.36	0.00	150.00	16,786.24
542300 · Maintenance-Equipment	0.00	2,647.33	2,639.45	18,105.90	0.00	0.00	23,392.68
545900 · Maintenance-Facilities & Imprv							
545902 · Plumbing & Piping	0.00	0.00	535.00	0.00	0.00	0.00	535.00
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	19,131.45	0.00	0.00	19,131.46
545904 · Pool Supplies	0.00	0.00	0.00	4,420.46	0.00	0.00	4,420.46
545905 · Locks & Security System	703.25	3,100.14	1,053.69	450.00	0.00	328.88	5,635.96
545906 · Signage Expense	0.00	0.00	458.48	0.00	0.00	0.00	458.48
545907 · General Electrical Expense	0.00	0.00	800.00	0.00	0.00	0.00	800.00
545909 · Other General Maintenance	1,223.13	592.51	7,004.71	0.00	0.00	0.00	9,820.35
545911 · Landscape/Garden Expense	0.00	1,086.44	148.17	0.00	0.00	0.00	1,234.61
545912 · Vehicle Expense	0.00	0.00	3,272.92	0.00	0.00	0.00	3,272.92

Highlands Recreation District Profit & Loss by Class July 2021 through June 2022

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
545913 · Ground/Facility Improvements	0.00	0.00	14,489.49	0.00	0.00	0.00	14,489.49
Total 545900 · Maintenance-Facilities & Imprv	1,928.88	4,779.09	27,762.46	24,001.92	0.00	328.88	58,798.73
563800 · Utility Expense							
563801 · P G & E	0.00	5,696.35	27,035.56	62,169.97	0.00	0.00	94,901.88
563802 · Water	0.00	3,667.76	2,946.69	5,793.38	0.00	0.00	12,407.83
563803 · Sewer Fees	0.00	0.00	10,648.74	0.00	0.00	0.00	10,648.74
Total 563800 · Utility Expense	0.00	9,364.11	40,630.99	67,963.35	0.00	0.00	117,958.45
572200 · Employee Expense Reimb	0.00	0.00	77.33	0.00	0.00	0.00	77.33
585600 · Contract Expenses							
585601 · Audit Fees	0.00	0.00	10,996.72	0.00	0.00	0.00	10,996.72
585603 · Legal fees	0.00	0.00	15,237.50	0.00	0.00	0.00	15,237.50
585604 · Consultants	0.00	0.00	7,420.00	0.00	0.00	0.00	7,420.00
Total 585600 · Contract Expenses	0.00	0.00	33,654.22	0.00	0.00	0.00	33,654.22
596600 · Program Specific Expenses							
596602 · Spec Act-ASP	4,613.00	0.00	0.00	0.00	0.00	0.00	4,613.00
596603 · Snacks-ASP	5,936.75	0.00	0.00	0.00	0.00	0.00	5,936.75
596604 · Supplis-ASP	7,363.04	0.00	0.00	0.00	0.00	0.00	7,363.04
596607 · Misc Exp-POOL	0.00	0.00	0.00	3,277.98	0.00	0.00	3,277.98
596608 · Misc Exp-ASP	3,354.39	0.00	0.00	0.00	0.00	0.00	3,354.39
596610 · Misc Exp-OFFICE	0.00	0.00	204.20	0.00	0.00	0.00	204.20
596611 · Misc Exp-OTHER	0.00	0.00	3,507.45	0.00	0.00	0.00	3,507.45
596612 · Special Events	0.00	0.00	0.00	282.76	0.00	4,293.30	4,556.06
596613 · Conferences/Seminars	1,814.74	1,437.65	1,519.01	1,200.00	0.00	15.00	5,986.40
596614 · Pool Supplies	0.00	0.00	0.00	3,335.14	0.00	0.00	3,335.14
596616 · Incrowd Rent	15,106.20	0.00	0.00	0.00	0.00	0.00	15,106.20
596617 · Seasonal Programs	0.00	0.00	0.00	0.00	0.00	455.52	455.52
596621 · EEC supplis	0.00	15,098.11	0.00	0.00	0.00	0.00	15,098.11
596622 · EEC Snacks	0.00	7,565.80	0.00	0.00	0.00	0.00	7,565.80
596623 · EEC Special Activities	0.00	2,097.91	0.00	0.00	0.00	0.00	2,097.91
596624 · EEC Misc	0.00	1,686.62	0.00	0.00	0.00	0.00	1,686.62
596626 · MISC EXP-SWIM TEAM	0.00	0.00	0.00	19,909.50	0.00	0.00	19,909.50
Total 596600 · Program Specific Expenses	38,188.12	27,886.09	6,230.66	27,985.38	0.00	4,763.82	104,054.07
6331 · Bond Interest Expense	0.00	69,052.50	0.00	0.00	0.00	0.00	69,052.50
6332 · Bond Principal exp	0.00	133,000.00	0.00	0.00	0.00	0.00	133,000.00
671200 · Telephone Service Charges	0.00	0.00	5,832.76	0.00	0.00	0.00	5,832.76
673100 · Insurance							
673101 · CAPRI-WORKERS COMP	6,483.87	6,483.87	8,856.00	7,907.16	948.85	948.85	31,628.60
673102 · CAPRI-GEN INS	0.00	0.00	79,663.00	0.00	0.00	0.00	79,663.00
Total 673100 · Insurance	6,483.87	6,483.87	88,519.00	7,907.16	948.85	948.85	111,291.60
7211 · Fixed Assets-Structures/Improve							
721100 · Fixed Assets-Structures/Impro	0.00	0.00	24,934.00	0.00	0.00	0.00	24,934.00
721101 · Construction in Progress	0.00	0.00	24,944.84	0.00	0.00	0.00	24,944.84
Total 7211 · Fixed Assets-Structures/Improve	0.00	0.00	49,878.84	0.00	0.00	0.00	49,878.84
7311 · Fixed Assets-Equipment							
731100 · Fixed Assets-Equipment	0.00	0.00	11,503.21	15,256.44	0.00	0.00	26,759.65
731101 · Equip-Not Capitalized	3,788.57	1,823.25	3,789.43	0.00	0.00	0.00	9,401.25
Total 7311 · Fixed Assets-Equipment	3,788.57	1,823.25	15,292.64	15,256.44	0.00	0.00	36,160.90
Total Expense	438,690.75	906,353.11	697,690.22	501,039.41	42,575.72	107,548.86	2,893,898.07
Net Income	462,456.19	303,213.58	355,472.74	-55,473.16	31,376.26	27,071.26	1,124,118.89

1921-22

#2625

CODE NO.	PAYABLE TO:	PURPOSE	AMOUNT
4161	ATHENA CODING	PROG SPEC 6-7/22	1,680.00
4161	SHEEHAN'S MARTIAL ARTS	PROG SPEC 6/22	1,004.50
4161	ROBIN WOLFGRAM	PROG SPEC 6/22	92.40
5156	THE GREEN JANITORIAL CORPORATION	SERV 6/22	3,500.00
5156	RECOLOGY	SERV 6/22	988.13
5459	BAY AREA BACKFLOW, INC	BACKFLOW TESTS 6/22	568.00
5459	DAU PRODUCTS	POOL CHEM 6/22	1,609.11
5638	CA WATER	SERV 5-6/22	1,455.01
5638	PG&E	SERV 6-7/22	7,417.00
5866	SHUTE MIHALY & WEINBERGER LLP	LEGAL SERV 5/22	5,640.00
	USBANK	SUPPLIES 5-6/22	11,729.87
	#5193-\$1979.72, #5459-\$1897.76, #5966-\$7586.22, #5156-\$266.17		
	CITICARD	SUPPLIES 6/22	1,111.09
	#5966-\$858.39, #5193-\$252.70		
			36,795.11

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

JULY 12, 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 12TH DAY OF JULY 2022

FY 22-23

#2625 CODE NO.	PAYABLE TO:	PURPOSE	AMOUNT
4161	SHEEHAN MARTIAL ARTS	PROG SPEC 7/22	451.50
4631	GUARDIAN	INS 8/22	1004.98
4631	KAISER FOUNDATION HEALTH PLAN	INS 8/22	4,869.30
5193	WESCO	BROCHURE 7/22	4,070.95
5331	COUNTY OF SAN MATEO	LAFCO 22-23	1,874.00
5423	GENESIS IMAGING CO	COPIERS MAINT 5/19/22-6/18/23	1,739.06
			14,009.79

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

JULY 12, 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 12TH DAY OF JULY 2022



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	92	3.54	115
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	180
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 • JOB DESCRIPTION

ADOPTED BY THE GENERAL MANAGER	June 2022	JOB TITLE ADMINISTRATIVE ASSISTANT	NON-EXEMPT
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Definition

Under the direct supervision of the Administrative Supervisor, the Administrative Assistant is responsible for daily customer service operations and a variety of office duties.

Distinguishing Characteristics

Personnel assigned to this position must be experienced in customer service & have a strong background in public relations along with the ability to be a team player.

Typical Duties

- Assists the District management staff by answering phones, taking messages, routing calls, and responding to client questions with quality customer service
- Organize, inventory and order office supplies on a monthly basis
- Accept and process registrations for all classes offered
- Produce daily batch reports in registration database to assist Bookkeeper with deposits
- Creates daily deposit summary used as secondary check of park & rec fees in profit/loss report.
- Notifies District Bookkeeper of any customer refund checks to be made
- Create registrations for monthly ACH payments and input in Quick books
- Knowledgeable in answering any questions regarding Recreation Center classes and programs
- Flexibility and ability to take on added responsibilities in order to aid other staff members
- Maintain a current knowledge of all aspects of Recreation Center operation
- Update office bulletin board & activity binders
- Redesign/update documents and flyers
- Organize and update roster of members
- Manages the maintenance of office equipment
- Assist in the development and creating of surveys to distribute to the community.
- Update the facility rental calendar, mail rental forms, show prospective clients the facilities & review District policies with them

Essential Knowledge & Abilities

- Working knowledge of PC's, Mac's, Windows XP or higher.
- Knowledge of Microsoft Word 97 or higher, Excel, Access, and Illustrator.
- Experience developing flyers and/or bulletins is desirable.
- Experience with customer contact and public relations are necessary.
- Experience working with of copiers, Credit Card machines, telephone/fax machines and general office equipment.
- Handle multiple tasks while handling busy phone lines and requests
- Deal with conflicts or complaints in a positive, non-threatening way.
- Provide community assistance as needed.
- Take initiative in performing tasks.
- Work unsupervised.

Qualifications:

- Two or more years of secretarial experience are needed.
- Experience in Small Business or Professional Office.
- High School diploma or equivalent GED; or work in progress towards a High School diploma.

Additional Requirement:

- Possession of a valid Class C California Driver's License.

- It may be necessary to perform other duties as assigned.

Physical Demands

Ability to stand, walk, sit, stoop, kneel or crouch. Ability to climb, push, and pull and lift and carry objects up to 20 pounds. 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.

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	June 2022	JOB TITLE RECREATION COORDINATOR	NON-EXEMPT
<p>Definition</p>			
<p>Responsible for planning, coordinating, and implementing recreation programs for the Highlands Community. A portion of these programs involves the supervision and/or facilitation of curriculum activities to provide positive learning experiences for participants enrolled in the After School and Camp programs. This position reports to the School Age Director and supervises recreation staff members and volunteers as assigned.</p>			
<p>Essential Functions <i>(include but are not limited to the following):</i></p>			
<ul style="list-style-type: none"> • Develop, organize, and evaluate recreation or leisure activities that respond to particular recreation needs of various ages groups, including the After-School Program and Seasonal Camps. • Plan, organize and coordinate all seasonal programs, classes, and special events • Plan and implement all Recreation Center Special Events • Act as contact person between the Recreation Center and the program instructors • Oversee programs and ensures a quality environment for instructors and participants • Plan and implement all Recreation Center sports leagues contractors and equipment purchases • Create and produce professional brochures and flyers, including the seasonal Activity Guide • Prepare schedules and reports and monitor program budgets • Conduct daily office administration duties and customer service tasks, including registrations, answering phones, taking messages for office staff members • Oversee the facility rentals process, updating the calendar, emailing rental forms, showing prospective clients the facilities, and reviewing Recreation District policies • Be knowledgeable in answering all Recreation Center related questions regarding Activities, and maintain current knowledge of all Recreation Center operations • Update District websites and social media platforms • Assist with Highlands Senior Network scheduled meetings and events • Interview and select part time staff and contract employees for duty in a variety of recreation programs and activities. • Train and supervise workers, and volunteers assigned to office duties and special events • Oversee Lunchtime Enrichment Program, coordinate with the Highlands Elementary School PT • Prepare and submit accurate and timely reports and correspondence as required. • Maintain effective community relations. • Order supplies and equipment and coordinate deliveries. • Schedule facilities to coordinate program activities and promote good inter-group relations. • Open and secure facilities as needed. • Serve as liaison to community groups and organizations, neighborhood, parents, and school officials regarding recreation activities. 			
<p>Essential Knowledge & Abilities <i>(include but are not limited to the following):</i></p>			
<ul style="list-style-type: none"> • Knowledge of philosophy, methods, and techniques used in planning and leading recreation programs. • Knowledge of general office procedures, and computer skills such as familiarity with Word, Excel, Adobe, and PowerPoint. • Ability to understand Recreation and Child Developmental needs of school-age children. • Ability to plan, organize, and lead activities effectively. • Ability to prepare reports, and other written materials based on oral and written information. • Ability to keep current of changing needs within recreation and community. Remain flexible in ensuring necessary modifications are made. • Must be flexible and able to maintain a positive and supportive working relationship with staff, parents, volunteers, and children. • Must have strong communication skills. • Ability to instill trust and respect from staff, children, and parents. • Knowledge of recreation and physical education activities which includes, but is not limited to, indoor and 			

outdoor sport activities, nature, art, dance, and drama.

Qualifications

- Bachelor's degree in recreation or another related field.
- One year of responsible experience in the delivery of recreation and community service programs.
- One years of experience working with youth.

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 (within 6 months of hire).

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 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.