



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

January 09, 2024

7:00 P.M. – Regular Board Meeting

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Topic: HRD Regular Board Meeting

Time: January 9, 2023, 07:00 PM Pacific Time (US and Canada)

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

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

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Time: January 9, 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/81611693852?pwd=Dc5CSjlnfGCSsxG1tk8eaDUPSVEH4.1>

Meeting ID: 816 1169 3852

Passcode: 707914

Dial by your location

+1 669 900 6833 US (San Jose)

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

1. Call to Order
2. Closed session: CONFERENCE WITH LABOR NEGOTIATOR: Pursuant to Government Code Section 54957.6, conference with the District's designated representative, Chris Gurr, to review the District's position and instruct the District's designated representative regarding negotiation of salary and compensation paid in the form of fringe benefits for the Interim General Manager, an unrepresented employee.
3. Review and approval of the minutes for the Regular Board Meeting on December 12, 2023.
4. 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.
5. Manager's Report
 - a. Administration
 - b. Programming

6. Financial Report
 - a. Monthly Statement
7. Old Business:
 - a. Discussion: Update on revisions to non-profit group pricing for rental space
8. New Business:
 - a. **Interim General Manager Appointment:** Consider appointment of candidate to serve as General Manager on an interim basis.
 - b. **Permanent General Manager Recruitment:** Discuss and provide direction regarding options and process to fill the General Manager position on a permanent basis, including possible appointment of ad hoc committee of the Board.
 - c. **“Out of Class” Pay:** Authorize additional pay for employees who may be asked to take on additional responsibilities during the General Manager recruitment process.
 - d. **Committees:** Review and determine future Ad Hoc and Standing Committees
 - e. **Early Education Center (EEC):** Discuss feedback from EEC parents regarding program operations and consider possible appointment of ad hoc committee of the Board.
9. Upcoming Meetings: Feb 13 – Mar 12 – Apr 9
10. Review and Payment of Bills
 - a. Action: Motion to approve Expenditures
11. HRD Board of Directors Announcements
12. Adjournment

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

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

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



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Join Zoom Meeting

<https://us06web.zoom.us/j/81659269785?pwd=NkJxWlVRUTVTRTIzMSsxdWZBZGdGdz09>

Meeting ID: 816 5926 9785

Passcode: 778178

Dial by your location

+1 669 900 6833 US (San Jose)

Board Members:

Andrew Aquino

Shirin Bakhshay (Vice President)

Pam Merkadeau

Eric Olbekson (President) - Absent

Uy Ut

Staff:

Jeff Brier (General Manager)

Meg Catmull (Assistant General Manager)

Mike Koenig (K-8 Childcare Director)

1. Call to Order

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

2. Review and Approval of Minutes

Board Member Aquino made a motion, Board Member Merkadeau second, to approve the Regular Board Meeting Minutes from 11/14/2024. The motion passed.

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

3. Public Forum:

Public comments were received.

For the good of the order, Vice President Bakhshay moved agenda item #6.c after public forum

- 4. Manager's Report
 - a. Administration
 - b. Programming
- 5. Financial Report
 - a. Monthly Statement

For the good of the order, Vice President Bakhshay moved agenda items #7.a and #7.d, in that order, after the Financial Report

- 6. Old Business
 - a. Discussion: staff update on progress towards 2023-24 organizational goals
 - b. Discussion/Motion: Approve video recording of meetings and retention process
 - i. Board Member Merkadeau made a motion, Board Member Aquino second, to approve Resolution #2023-5. The motion passed.
Vote: AA - Y; SB - Y; PM – Y; EO – Absent; UU – Y
 - c. Discussion: Update on revisions to non-profit group pricing for rental space
- 7. New Business
 - a. Discussion/Motion: adopt updates to FY 2023/2024 Budget as recommended by Ad Hoc Budget Committee
 - i. Board Member Aquino made a motion, Board Member Uy second, to adopt updates to FY 2023/2024 Budget as presented by Ad Hoc Budget Committee with one modification to keep budget for stair project at \$150,000 which will decrease net income to \$370,452. The motion passed.
Vote: AA - Y; SB - Y; PM – Y; EO – Absent; UU – Y
 - b. Discussion/Motion: Appoint Pamela Merkadeau President Highlands Recreation District Board of Directors
 - i. Board Member Ut made a motion, Board Member Aquino second, to appoint Pamela Merkadeau President Highlands Recreation District Board of Directors. The motion passed.
Vote: AA - Y; SB - Y; PM – Y; EO – Absent; UU – Y
 - c. Discussion/Motion: Appoint Andrew Aquino Vice President Highlands Recreation District Board of Directors
 - i. Board Member Bakhshay made a motion, Board Member Merkadeau second, to appoint Andrew Aquino Vice President Highlands Recreation District Board of Directors. The motion passed.
Vote: AA - Y; SB - Y; PM – Y; EO – Absent; UU – Y
 - d. Discussion/Motion: Authorize General Manager to accept future Change Order from Escon Builders for the construction of the HRD stairs and deck not to exceed \$25,000.
 - i. Board Member Aquino made a motion, Board Member Ut second, to authorize General Manager to accept Change Order from Escon Builders for the construction of the HRD stairs and deck not to exceed \$25,000. The motion passed.
Vote: AA - Y; SB - Y; PM – N; EO – Absent; UU – Y

8. Upcoming Meetings: Jan 9 – Feb 13 – Mar 12

9. Review and Payment of Bills

a. Action: Motion to approve Expenditures

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

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

10. HRD Board of Directors Announcements

11. Adjournment

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

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

The Meeting adjourned at 8:31 pm.

Respectfully Submitted,

Meg Catmull
Board Secretary

Board President or Vice President: _____

Signature: _____



MEMORANDUM

Date: January 9, 2024
To: HRD Board of Directors
From: Jeff Brier, General Manager
Re: General Manager's Report

Projects

- Stairs/Deck project is 99% complete. Final element remaining is for the metal worker to finish the railings (see photos below).
- Change order work inside the fitness room (beam support) has begun and we are waiting for the County to approve the updated design elements before the rest of the work can be completed.
- Design documents and bid materials are being compiled for the landslides project. I've outlined a bid timeline that can be used once those materials are ready for public posting.

EEC Director Recruiting

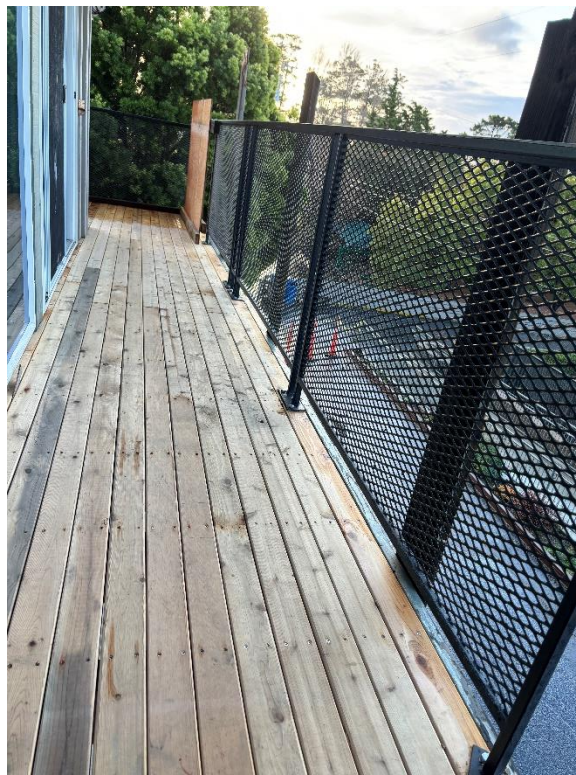
- Have conducted several initial screening zoom interviews.
- Have conducted one Parent Panel interview.
 - o Looking to schedule a few more of these for later this month as needed.
 - o Sent a Doodle poll to parents to compile available dates to schedule sessions.

EEC Parent Concerns

- Content contained in separate memo.

GM Transition

- Created extensive spreadsheet document with accounts/passwords, department initiatives, project information, general responsibilities, to-do items, goals, etc. and discussed with Meg.
- Have begun to introduce Meg to key contacts so that communication, response to invoices, project management, etc. remains consistent throughout the transition.
- Have reviewed computer folders and location of key documents with Meg for easy access in the future.
- Have met with each Department Leader to discuss short term responsibilities and how to best support the Rec through the next few months.
- Have discussed my departure with core staff. As requested, there has been no other communication regarding my resignation.





MEMORANDAUM

Date: January 9, 2024
To: Jeff Brier, General Manager
From: Mike Koenig, K-8th Child-Care Director
Re: ASP/IC Program Update

CURRENT PROGRAM UPDATES

- For January, the program experienced some movement in enrollment. Program Staff are currently working the waitlist to get these spots filled. Numbers were not available at the time of this report.
- Program staff, Mike Murphy, celebrated his 12-year work anniversary with Highlands Recreation District on January 3. Staff thanked Mike for his service and dedication to the program.
- The program is currently advertising ASP 2024-2025 new school year registration dates. Registration for Highlands residents began January 8. The currently enrolled family lottery begins January 22. Registration for new non-residents begins February 5.
- Winter Camp ended on December 22. Campers took an offsite field trip to the movie theatre in downtown San Mateo. Camp was well received and attendance was higher than anticipated. Winter Camp 2023 served approximately 50 children per day as opposed to 30 in 2022.
- Spring and Summer Camps are now on the horizon. The program has already begun the planning process. Field trips are being reserved and advertising will begin at the start of February.
- Staff conduct a detailed inventory of ASP emergency supplies every January. Emergency water is changed, food expiration dates are checked, propane tanks are filled, and misc. supplies are replenished.

RISKS/OPPORTUNITIES

- Spring Camp is scheduled for April 1-5. The program hopes early advertising, and better weather will account for increased enrollment.

UPCOMING EVENTS

- ASP/IC 2024-2025 registration
- ASP Coordinator recruitment
- Spring Camp scheduling/advertising



MEMORANDUM

Date: January 9, 2024

To: Jeff Brier, General Manager

From: Daniel Ryken, Aquatics Supervisor

Re: Aquatics Program Update

1. **Maintenance Update**

- Knorr visit in December was productive. Heaters were inspected and cleaned and running properly. All chemical pumps were serviced as well. This agreement has been a help for the Aquatics Department in keeping up with pool maintenance.

2. **Financial**

- We are continuing to evaluate areas where we can be more efficient with payroll. Closing on winter holidays, as well as having management staff cover more lifeguarding hours are the primary plans for success.

3. **Pool Schedule**

- We are adding two new programs this January. We are bringing back the water exercise program on Tuesdays and Thursdays. We know it will take a while to grow this program again, but we are committed to it. The department is also starting a Masters Swim program, which targets adults looking for a more organized work out when they come to the pool. Both programs have potential for growth and we are excited to get them started.

4. **Communication**

- We have updated the website for future closures as well as posting them at the pool at least two weeks in advance. We are also making sure we communicate with each swimmer who comes in directly, so there will be no confusion about when the pool closes.

5. **Staffing**

- We are looking for a lifeguard to work mornings. We will also try to recruit from current staff to see if we can fill the need that way.

Upcoming Pool Events

January 6- Swim Lessons for Winter begin

January 15th- Pool Closed for MLK day

February 19th- Pool Closed for Presidents Day



MEMORANDUM

Date: January 9, 2024

To: Jeff Brier, General Manager

From: Stacy Ahlf, EEC Assistant Director (Interim Director)

Re: EEC Program update

Current Program Updates

- 2 new students starting at the end of this month
- 1 new student starting at the beginning of February
- Monthly Staff Meetings moved to Fridays (were Wednesday previously)
- Plan to keep enrollment rates the same for upcoming school year

Fiscal Impacts

- Continue to recruit families to fill open spots – revenue will be impacted temporarily until those can be filled
 - Have been communicating to wait list parents
 - Developing a referral incentive as well as a return incentive for previous families who have recently left

Upcoming Important Dates

- Jan. 15th closed for MLK
- Jan. 29th re-enrollment for returning families.



MEMORANDAUM

Date: January 9, 2024

To: Jeff Brier, General Manager

From: Julia Fior, Recreation Coordinator

Re: Seasonal Programs and Rentals Update- January

EVENTS

- The Highlands Senior Network had one planned event in December. December 14 was the Senior Network's annual Christmas Party at Donley's house. It was a wonderful event attended by many members of the Senior Network.
 - HSN board meetings will begin again in January on the 4th Tuesday of the month after the Mahjong class.
 - January's planned outing is lunch at La Lanterna in San Mateo.
- The Holly Jolly Holiday event was December 8, 6:30pm-8:30pm. Tickets were sold through RecEnroll for \$5 per resident, \$7 per non-resident; all walk-ups will be \$7 per person. There were 60 presale tickets, with 5 tickets being non-resident.
- The event typically expects ~200 attendees, and about 154 attendees this year. The following events were offered:
 - Cookie decorating, holiday crafts, holiday sing-alongs (with local Girl Scouts and Cub Scouts), and an ugly sweater contest in the Gym. There was also a Santa meet and greet in the Gym.

CLASSES

- Classes for the Winter 2024 season will begin on January 22. Winter season runs 10 weeks this year, concluding the week of March 25, 2024. There are a total of 20 classes being offered between all the age groups.
- The Winter Mixology class ran on December 4. There were 5 attendees total, and the group seemed to have an enjoyable time. The class instructor recommended that in the future to up attendance that a child friendly event/class is planned alongside so that more parents can attend.
- The class audit for 2023, 2022, and 2018 was completed before HRD went on Winter Break. The Recreation Coordinator is now looking through the audit and seeing if there are trends of what classes run in different seasons to have offerings best reflect community desires and provide programming for all age groups and interests.
- The Spring/Summer 2024 planning season is underway. Vendors are being contacted for availability. Ideally, we would include options for full day camps in the MPR to see if those are better received than ½ day camps. For weeks where there are ½ day options, the goal is to pair complimentary camps so that families are more likely to sign up for both camps.

RENTALS

- December had 14 Rentals, including:
 - 4 pool scuba rentals
 - 3 weekly dance classes
 - 4 Scout rentals
 - 2 gym rentals for private parties
 - 1 MPR rental for a private party
- Rental numbers are expected to pick up in January, as many inquiries have come in for birthday parties. There are currently 19 rentals scheduled for January.

Highlands Recreation District				2:58 PM					
Balance Sheet				12/07/2023					
As of December 31, 2023				Accrual Basis					
				DEC. YEAR OVER YEAR COMPARISON		FISCAL YEAR END - PREVIOUS 4-YEAR COMPARISON			
				Dec 31, 23	Dec 31, 22	Jun 30, 23	Jun 30, 22	Jun 30, 21	Jun 30, 20
ASSETS						PRELIMINARY	FINAL	FINAL	FINAL
Current Assets									
Checking/Savings									
004000 · Petty Cash				140.00	100.00	100.00	300.00	100.00	100.00
005000 · Silicon Valley Bank				246,047.21	348,582.63	246,427.73	416,252.35	333,725.63	467,140.64
006000 · Pettycash-pool				80.00	80.00	80.00	80.00	80.00	80.00
007000 · Bank of New York Mellon									0.01
011100 · Cash in Treasury				3,975,469.51	3,047,519.62	3,883,842.03	3,292,125.90	2,384,003.73	2,521,689.13
Total Checking/Savings				4,221,736.72	3,396,282.25	4,130,449.76	3,708,758.25	2,717,909.36	2,989,009.78
Accounts Receivable									
1200 · Accounts Receivable								301.55	861.48
Total Accounts Receivable								301.55	861.48
Other Current Assets									
027000 · Interest Receivable						0.00	8,632.46	5,692.11	10,935.10
040000 · Prepaid Expenses				66,010.48	340.04	9,633.29	18,966.53	18,717.08	15,786.65
Total Other Current Assets				66,010.48	340.04	9,633.29	27,598.99	24,409.19	26,721.75
Total Current Assets				4,287,747.20	3,396,622.29	4,140,083.05	3,736,357.24	2,742,620.10	3,016,593.01
Fixed Assets									
90001 · Building									
0571 · Accum depr-Building				-1,716,621.84	-1,624,378.74	-1,716,621.84	-1,531,768.78	-1,344,492.80	-1,156,952.48
90001 · Building - Other				5,815,567.00	5,815,567.00	5,815,567.00	5,815,567.00	5,815,567.00	4,190,819.00
Total 90001 · Building				4,098,945.16	4,191,188.26	4,098,945.16	4,283,798.22	4,471,074.20	3,033,866.52
90002 · Improvements									
0572 · Accum depr-Improv				-274,487.70	-267,284.85	-274,487.70	-261,356.01	-250,388.82	-241,494.74
90002 · Improvements - Other				685,984.50	380,222.00	685,984.50	380,222.00	355,288.00	355,288.00
Total 90002 · Improvements				411,496.80	112,937.15	411,496.80	118,865.99	104,899.18	113,793.26
90003 · Equipment									
0570 · Accum depr-Equip				-165,899.99	-157,039.31	-165,899.99	-148,178.63	-159,365.85	-196,140.47
90003 · Equipment - Other				266,505.00	266,505.00	266,505.00	266,505.00	267,534.00	327,100.00
Total 90003 · Equipment				100,605.01	109,465.69	100,605.01	118,326.37	108,168.15	130,959.53
90004 · Land				19,532.00	19,532.00	19,532.00	19,532.00	19,532.00	19,532.00
90005 · Construction in Progress				47,783.24	162,775.50	22,697.00	27,461.50	2,516.50	1,479,259.42
Total Fixed Assets				4,678,362.21	4,595,898.60	4,653,275.97	4,567,984.08	4,706,190.03	4,777,410.73
TOTAL ASSETS				8,966,109.41	7,992,520.89	8,793,359.02	8,304,341.32	7,448,810.13	7,794,003.74

		DEC. YEAR OVER YEAR COMPARISON		FISCAL YEAR END - PREVIOUS 4-YEAR COMPARISON			
		Dec 31, 23	Dec 31, 22	Jun 30, 23	Jun 30, 22	Jun 30, 21	Jun 30, 20
LIABILITIES & EQUITY							
Liabilities							
Current Liabilities							
Accounts Payable				12,180.60	51,659.88	44,680.32	490,532.37
064000 - Accounts Payable				12,180.60	51,659.88	44,680.32	490,532.37
Total Accounts Payable							
Other Current Liabilities							
065000 · Payroll liability		0.00	0.00	0.00	1,881.70	2,408.01	4,731.16
065010 · Payroll liability-FSA		2,450.52	1,902.17	5,021.73	3,744.87	3,387.19	5,922.75
066400 - Accrued Sales Tax				0.00	29.00	125.00	673.00
Other Accrued Expenses				62,225.00	124,781.02	118,702.83	71,499.41
80002 · accr interest pay -bon		19,416.34	20,904.32	20,904.32	22,330.32	23,704.66	25,027.34
80003 · Bond Principal accrua		49,333.34	48,000.00	120,000.00	115,000.00	110,833.34	10,666.68
Total Other Current Liabilities		71,200.20	70,806.49	208,151.05	267,766.91	259,161.03	214,520.34
Total Current Liabilities		71,200.20	70,806.49	220,331.65	319,426.79	303,841.35	705,052.71
Long Term Liabilities							
265900 · COP-bond		1,829,666.66	1,975,000.00	1,903,000.00	2,046,000.00	2,183,166.66	2,315,333.32
266000 · Compensated absences		43,472.49	55,454.81	43,359.24	55,325.47	56,775.12	38,616.00
Total Long Term Liabilities		1,873,139.15	2,030,454.81	1,946,359.24	2,101,325.47	2,239,941.78	2,353,949.32
Total Liabilities		1,944,339.35	2,101,261.30	2,166,690.89	2,420,752.26	2,543,783.13	3,059,002.03
Equity							
081300 · Fund Balance		349,181.59	349,181.59	349,181.59	349,181.59	349,181.59	349,181.59
081400 · Retained Earnings		3,668,114.89	3,149,753.71	3,149,753.71	2,167,360.04	2,055,436.73	3,252,994.41
9998 · Amount to be provided		-1,898,416.34	-2,043,904.32	-2,043,904.32	-2,183,330.32	-2,317,704.66	-2,447,027.34
9999 · Investment in Capital Assets		4,678,362.21	4,595,898.60	4,653,275.97	4,567,984.08	4,706,190.03	4,777,410.73
Net Income		224,527.71	-159,669.99	518,361.18	982,393.67	111,923.31	-1,197,557.68
Total Equity		7,021,770.06	5,891,259.59	6,626,668.13	5,883,589.06	4,905,027.00	4,735,001.71
TOTAL LIABILITIES & EQUITY		8,966,109.41	7,992,520.89	8,793,359.02	8,304,341.32	7,448,810.13	7,794,003.74

Highlands Recreation District		3:43 PM
Profit & Loss		01/05/2024
December 2023		Accrual Basis
		Dec 23
	Income	
	102100 · Property Taxes	273,227.20
	152100 · Interest Earned	64.72
	232100 · Park & Recreation Fees	
	232101 · Refunds - Fees	-4,182.20
	232102 · Bounced Checks-Fees	-340.00
	232100 · Park & Recreation Fees - Other	198,197.89
	Total 232100 · Park & Recreation Fees	193,675.69
	265800 · Miscellaneous Revenue	7,593.15
	Total Income	474,560.76
	Gross Profit	474,560.76
	Expense	
	411100 · Permanent Salaries	57,148.36
	416101 · Office Wages	18,709.99
	416102 · Pool Wages	32,246.20
	416103 · Maintenance Wages	8,204.80
	416104 · Supervision Wages	7,398.51
	416105 · Program Specialist	8,933.40
	416107 · ASP/Camp Wages	28,190.82
	416108 · EEC Wages	59,232.85
	416110 · Vacation Expense	-3,624.89
	431100 · Social Security	13,013.27
	431200 · Medicare Contribution	3,053.33
	463100 · District Employee Benefits	15,021.75
	512100 · Clothing & Uniforms	1,001.42
	515600 · Household Expense	
	515601 · Recology	1,014.53
	515602 · Janitorial Supplies	414.18
	515605 · Cleaning Company	3,675.00
	Total 515600 · Household Expense	5,103.71
	519300 · Office Expense	
	519303 · General Office Supplies	265.96
	519304 · Advertising/Recruiting	683.00
	519305 · Postage & Mailing Expense	65.75
	519307 · Other Office Expense	378.96
	519308 · Credit card/ACH fee	1,960.96
	519309 · Payroll service fees	1,952.26
	Total 519300 · Office Expense	5,306.89
	533100 · Memberships & Licensing Fees	195.78
	542300 · Maintenance-Equipment	1,636.37
	545900 · Maintenance-Facilities & Imprv	
	545902 · Plumbing & Piping	11,325.00

		Dec 23
	545903 · Paint, Solvents & Chemicals	1,431.43
	545904 · Pool Supplies	372.48
	545905 · Locks & Security System	824.84
	545909 · Other General Maintenance	424.97
	545912 · Vehicle Expense	141.32
	Total 545900 · Maintenance-Facilities & Imprv	14,520.04
	563800 · Utility Expense	
	563801 · P G & E	10,802.54
	563802 · Water	1,119.97
	Total 563800 · Utility Expense	11,922.51
	585600 · Contract Expenses	
	585601 · Audit Fees	100.00
	585603 · Legal fees	2,622.00
	585604 · Consultants	420.00
	Total 585600 · Contract Expenses	3,142.00
	596600 · Program Specific Expenses	
	596602 · Spec Act-ASP	328.50
	596603 · Snacks-ASP	961.82
	596604 · Supplies-ASP	214.24
	596607 · Misc Exp-POOL	32.00
	596608 · Misc Exp-ASP	327.03
	596610 · Misc Exp-OFFICE	103.70
	596611 · Misc Exp-OTHER	1,271.73
	596612 · Special Events	1,312.97
	596613 · Conferences/Seminars	500.00
	596614 · Pool Supplies	2,064.83
	596616 · Incrowd Rent	1,125.79
	596617 · Seasonal Programs	16.07
	596621 · EEC supplies	567.01
	596622 · EEC Snacks	438.14
	596623 · EEC Special Activities	15.99
	596624 · EEC Misc	48.59
	596626 · MISC EXP-SWIM TEAM	699.95
	Total 596600 · Program Specific Expenses	10,028.36
	671200 · Telephone Service Charges	368.50
	673100 · Insurance	
	673101 · CAPRI-WORKERS COMP	2,864.33
	673102 · CAPRI-GEN INS	9,316.25
	Total 673100 · Insurance	12,180.58
	7211 · Fixed Assets-Structures/Improve	
	721101 · Construction in Progress	12,500.00
	721102 · Fixed Assets-Not Capitalized	550.84
	Total 7211 · Fixed Assets-Structures/Improve	13,050.84
	Total Expense	325,985.39
	Net Income	148,575.37

Highlands Recreation District		3:58 PM
Profit & Loss		01/05/2024
July through December 2023		Accrual Basis
FISCAL YEAR TO DATE		Jul - Dec 23
Income		
102100	Property Taxes	329,424.13
102101	ERAF	92,992.23
152100	Interest Earned	59,493.41
232100	Park & Recreation Fees	
232101	Refunds - Fees	-23,004.14
232102	Bounced Checks-Fees	-1,880.00
232100	Park & Recreation Fees - Other	1,454,812.92
	Total 232100 · Park & Recreation Fees	1,429,928.78
265800	Miscellaneous Revenue	10,645.01
	Total Income	1,922,483.56
Gross Profit		1,922,483.56
Expense		
411100	Permanent Salaries	251,681.36
416101	Office Wages	72,826.37
416102	Pool Wages	158,467.73
416103	Maintenance Wages	34,200.85
416104	Supervision Wages	29,336.34
416105	Program Specialist	27,333.60
416107	ASP/Camp Wages	146,924.20
416108	EEC Wages	246,705.40
416110	Vacation Expense	113.25
431100	Social Security	57,742.03
431200	Medicare Contribution	13,502.64
445100	Unemployment Insurance	32.00
463100	District Employee Benefits	90,489.13
512100	Clothing & Uniforms	2,325.14
515600	Household Expense	
515601	Recology	5,072.65
515602	Janitorial Supplies	4,860.83
515605	Cleaning Company	22,200.00
	Total 515600 · Household Expense	32,133.48
519300	Office Expense	
519301	Outside Printing & Copy Serv	8,784.71
519303	General Office Supplies	1,553.00
519304	Advertising/Recruiting	3,611.00
519305	Postage & Mailing Expense	4,242.55
519307	Other Office Expense	5,241.86
519308	Credit card/ACH fee	16,096.01
519309	Payroll service fees	13,083.75
	Total 519300 · Office Expense	52,612.88
533100	Memberships & Licensing Fees	12,666.78
542300	Maintenance-Equipment	9,676.18
545900	Maintenance-Facilities & Imprv	
545902	Plumbing & Piping	20,314.49
545903	Paint, Solvents & Chemicals	13,788.40
545904	Pool Supplies	895.70
545905	Locks & Security System	2,628.49
545906	Signage Expense	883.08
545907	General Electrical Expense	450.00

FISCAL YEAR TO DATE		Jul - Dec 23
	545909 · Other General Maintenance	3,290.06
	545911 · Landscape/Garden Expense	774.77
	545912 · Vehicle Expense	2,408.45
	545913 · Ground/Facility Improvements	1,343.46
	Total 545900 · Maintenance-Facilities & Imprv	46,776.90
	563800 · Utility Expense	
	563801 · P G & E	50,883.81
	563802 · Water	9,379.86
	563803 · Sewer Fees	5,035.15
	Total 563800 · Utility Expense	65,298.82
	585600 · Contract Expenses	
	585601 · Audit Fees	7,075.00
	585603 · Legal fees	9,580.20
	585604 · Consultants	4,060.00
	Total 585600 · Contract Expenses	20,715.20
	596600 · Program Specific Expenses	
	596601 · Buses-ASP	5,149.00
	596602 · Spec Act-ASP	6,806.19
	596603 · Snacks-ASP	4,328.77
	596604 · Supplies-ASP	6,850.76
	596607 · Misc Exp-POOL	690.07
	596608 · Misc Exp-ASP	1,707.75
	596610 · Misc Exp-OFFICE	614.91
	596611 · Misc Exp-OTHER	2,777.15
	596612 · Special Events	3,158.37
	596613 · Conferences/Seminars	2,714.19
	596614 · Pool Supplies	3,839.64
	596616 · Incrowd Rent	7,188.51
	596617 · Seasonal Programs	130.64
	596621 · EEC supplies	4,381.42
	596622 · EEC Snacks	2,992.25
	596623 · EEC Special Activities	260.37
	596624 · EEC Misc	417.05
	596626 · MISC EXP-SWIM TEAM	3,918.70
	Total 596600 · Program Specific Expenses	57,925.74
	6331 · Bond Interest Expense	31,356.50
	6332 · Bond Principal exp	144,000.00
	671200 · Telephone Service Charges	2,022.59
	673100 · Insurance	
	673101 · CAPRI-WORKERS COMP	5,083.00
	673102 · CAPRI-GEN INS	55,807.50
	Total 673100 · Insurance	60,890.50
	7211 · Fixed Assets-Structures/Improve	
	721101 · Construction in Progress	25,086.24
	721102 · Fixed Assets-Not Capitalized	550.84
	Total 7211 · Fixed Assets-Structures/Improve	25,637.08
	7311 · Fixed Assets-Equipment	
	731101 · Equip-Not Capitalized	4,563.16
	Total 7311 · Fixed Assets-Equipment	4,563.16
	Total Expense	1,697,955.85
	Net Income	224,527.71

Highlands Recreation District										3:46 PM
Profit & Loss by Class										01/05/2024
December 2023										Accrual Basis
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL			
Income										
102100 · Property Taxes	0.00	0.00	273,227.20	0.00	0.00	0.00	273,227.20	0.00	0.00	273,227.20
152100 · Interest Earned	0.00	0.00	64.72	0.00	0.00	0.00	64.72	0.00	0.00	64.72
232100 · Park & Recreation Fees										
232101 · Refunds - Fees	-1,810.00	0.00	0.00	-160.00	-1,100.00	-1,112.20	-4,182.20			
232102 · Bounced Checks-Fees	0.00	0.00	0.00	-320.00	0.00	-20.00	-340.00			
232100 · Park & Recreation Fees - Oth	64,133.50	90,753.75	837.93	27,085.21	7,365.00	8,022.50	198,197.89			
Total 232100 · Park & Recreation Fees	62,323.50	90,753.75	837.93	26,605.21	6,265.00	6,890.30	193,675.69			
265800 · Miscellaneous Revenue	0.00	0.00	7,593.15	0.00	0.00	0.00	7,593.15			
Total Income	62,323.50	90,753.75	281,723.00	26,605.21	6,265.00	6,890.30	474,560.76			
Gross Profit	62,323.50	90,753.75	281,723.00	26,605.21	6,265.00	6,890.30	474,560.76			
Expense										
411100 · Permanent Salaries	11,558.43	5,813.47	30,651.03	9,125.43	0.00	0.00	57,148.36			
416101 · Office Wages	0.00	0.00	18,709.99	0.00	0.00	0.00	18,709.99			
416102 · Pool Wages	0.00	0.00	0.00	32,246.20	0.00	0.00	32,246.20			
416103 · Maintenance Wages	0.00	0.00	8,204.80	0.00	0.00	0.00	8,204.80			
416104 · Supervision Wages	0.00	0.00	0.00	0.00	4,912.18	2,486.33	7,398.51			
416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	8,933.40	8,933.40			
416107 · ASP/Camp Wages	27,909.57	0.00	0.00	0.00	0.00	281.25	28,190.82			
416108 · EEC Wages	0.00	59,232.85	0.00	0.00	0.00	0.00	59,232.85			
416110 · Vacation Expense	0.00	0.00	-3,624.89	0.00	0.00	0.00	-3,624.89			
431100 · Social Security	2,452.22	3,949.12	3,569.43	2,569.55	305.69	167.26	13,013.27			
431200 · Medicare Contribution	573.47	923.59	834.78	600.98	71.51	49.00	3,053.33			
463100 · District Employee Benefits	3,220.43	4,815.91	4,901.32	2,067.80	8.84	7.45	15,021.75			
512100 · Clothing & Uniforms	0.00	0.00	0.00	1,001.42	0.00	0.00	1,001.42			
515600 · Household Expense										
515601 · Recology	0.00	0.00	1,014.53	0.00	0.00	0.00	1,014.53			
515602 · Janitorial Supplies	17.43	92.82	276.71	27.22	0.00	0.00	414.18			
515605 · Cleaning Company	1,102.50	1,470.00	220.50	735.00	147.00	0.00	3,675.00			
Total 515600 · Household Expense	1,119.93	1,562.82	1,511.74	762.22	147.00	0.00	5,103.71			
519300 · Office Expense										

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
519303 · General Office Supplies	0.00	0.00	265.96	0.00	0.00	0.00	265.96
519304 · Advertising/Recruiting	0.00	683.00	0.00	0.00	0.00	0.00	683.00
519305 · Postage & Mailing Expense	0.00	0.00	65.75	0.00	0.00	0.00	65.75
519307 · Other Office Expense	0.00	18.09	322.89	12.99	0.00	24.99	378.96
519308 · Credit card/ACH fee	0.00	0.00	1,960.96	0.00	0.00	0.00	1,960.96
519309 · Payroll service fees	0.00	0.00	1,952.26	0.00	0.00	0.00	1,952.26
Total 519300 · Office Expense	0.00	701.09	4,567.82	12.99	0.00	24.99	5,306.89
533100 · Memberships & Licensing Fees	0.00	0.00	195.78	0.00	0.00	0.00	195.78
542300 · Maintenance-Equipment	0.00	0.00	0.00	1,636.37	0.00	0.00	1,636.37
545900 · Maintenance-Facilities & Imprv							
545902 · Plumbing & Piping	0.00	11,325.00	0.00	0.00	0.00	0.00	11,325.00
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	1,431.43	0.00	0.00	1,431.43
545904 · Pool Supplies	0.00	0.00	0.00	372.48	0.00	0.00	372.48
545905 · Locks & Security System	77.25	0.00	624.26	0.00	123.33	0.00	824.84
545909 · Other General Maintenance	0.00	0.00	315.70	0.00	0.00	109.27	424.97
545912 · Vehicle Expense	0.00	0.00	141.32	0.00	0.00	0.00	141.32
Total 545900 · Maintenance-Facilities & I	77.25	11,325.00	1,081.28	1,803.91	123.33	109.27	14,520.04
563800 · Utility Expense							
563801 · P G & E	0.00	0.00	3,235.28	7,567.26	0.00	0.00	10,802.54
563802 · Water	0.00	322.06	265.97	531.94	0.00	0.00	1,119.97
Total 563800 · Utility Expense	0.00	322.06	3,501.25	8,099.20	0.00	0.00	11,922.51
585600 · Contract Expenses							
585601 · Audit Fees	0.00	0.00	100.00	0.00	0.00	0.00	100.00
585603 · Legal fees	0.00	0.00	2,622.00	0.00	0.00	0.00	2,622.00
585604 · Consultants	0.00	0.00	420.00	0.00	0.00	0.00	420.00
Total 585600 · Contract Expenses	0.00	0.00	3,142.00	0.00	0.00	0.00	3,142.00
596600 · Program Specific Expenses							
596602 · Spec Act-ASP	328.50	0.00	0.00	0.00	0.00	0.00	328.50
596603 · Snacks-ASP	961.82	0.00	0.00	0.00	0.00	0.00	961.82
596604 · Supplies-ASP	214.24	0.00	0.00	0.00	0.00	0.00	214.24
596607 · Misc Exp-POOL	0.00	0.00	0.00	32.00	0.00	0.00	32.00
596608 · Misc Exp-ASP	327.03	0.00	0.00	0.00	0.00	0.00	327.03
596610 · Misc Exp-OFFICE	0.00	0.00	103.70	0.00	0.00	0.00	103.70
596611 · Misc Exp-OTHER	0.00	0.00	1,099.69	0.00	0.00	172.04	1,271.73

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
596612 · Special Events	0.00	0.00	0.00	0.00	0.00	1,312.97	1,312.97
596613 · Conferences/Seminars	0.00	0.00	0.00	500.00	0.00	0.00	500.00
596614 · Pool Supplies	0.00	0.00	0.00	2,064.83	0.00	0.00	2,064.83
596616 · Incrowd Rent	1,125.79	0.00	0.00	0.00	0.00	0.00	1,125.79
596617 · Seasonal Programs	0.00	0.00	0.00	0.00	0.00	16.07	16.07
596621 · EEC supplies	0.00	567.01	0.00	0.00	0.00	0.00	567.01
596622 · EEC Snacks	0.00	438.14	0.00	0.00	0.00	0.00	438.14
596623 · EEC Special Activities	0.00	15.99	0.00	0.00	0.00	0.00	15.99
596624 · EEC Misc	0.00	48.59	0.00	0.00	0.00	0.00	48.59
596626 · MISC EXP-SWIM TEAM	0.00	0.00	0.00	699.95	0.00	0.00	699.95
Total 596600 · Program Specific Expenses	2,957.38	1,069.73	1,203.39	3,296.78	0.00	1,501.08	10,028.36
671200 · Telephone Service Charges	128.40	0.00	240.10	0.00	0.00	0.00	368.50
673100 · Insurance							
673101 · CAPRI-WORKERS COMP	0.00	0.00	2,864.33	0.00	0.00	0.00	2,864.33
673102 · CAPRI-GEN INS	0.00	0.00	9,316.25	0.00	0.00	0.00	9,316.25
Total 673100 · Insurance	0.00	0.00	12,180.58	0.00	0.00	0.00	12,180.58
7211 · Fixed Assets-Structures/Improve							
721101 · Construction in Progress	0.00	0.00	12,500.00	0.00	0.00	0.00	12,500.00
721102 · Fixed Assets-Not Capitalized	550.84	0.00	0.00	0.00	0.00	0.00	550.84
Total 7211 · Fixed Assets-Structures/Imp	550.84	0.00	12,500.00	0.00	0.00	0.00	13,050.84
Total Expense	50,547.92	89,715.64	103,370.40	63,222.85	5,568.55	13,560.03	325,985.39
Net Income	11,775.58	1,038.11	178,352.60	-36,617.64	696.45	-6,669.73	148,575.37

Highlands Recreation District										3:50 PM
Profit & Loss by Class										01/05/2024
July through December 2023										Accrual Basis
FISCAL YEAR TO DATE										
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL			
Income										
102100 · Property Taxes	0.00	0.00	329,424.13	0.00	0.00	0.00	329,424.13			
102101 · ERAF	0.00	0.00	92,992.23	0.00	0.00	0.00	92,992.23			
152100 · Interest Earned	0.00	0.00	59,493.41	0.00	0.00	0.00	59,493.41			
232100 · Park & Recreation Fees										
232101 · Refunds - Fees	-3,700.00	0.00	0.00	-4,920.69	-6,041.25	-8,342.20	-23,004.14			
232102 · Bounced Checks-Fees	-380.00	-400.00	0.00	-1,080.00	0.00	-20.00	-1,880.00			
232100 · Park & Recreation Fees - Other	446,374.36	639,104.07	8,301.07	253,092.48	52,792.75	55,148.19	1,454,812.92			
Total 232100 · Park & Recreation Fees	442,294.36	638,704.07	8,301.07	247,091.79	46,751.50	46,785.99	1,429,928.78			
265800 · Miscellaneous Revenue	2,157.00	0.00	8,488.01	0.00	0.00	0.00	10,645.01			
Total Income	444,451.36	638,704.07	498,698.85	247,091.79	46,751.50	46,785.99	1,922,483.56			
Gross Profit	444,451.36	638,704.07	498,698.85	247,091.79	46,751.50	46,785.99	1,922,483.56			
Expense										
411100 · Permanent Salaries	46,685.58	43,595.17	124,546.53	36,854.08	0.00	0.00	251,681.36			
416101 · Office Wages	0.00	0.00	72,826.37	0.00	0.00	0.00	72,826.37			
416102 · Pool Wages	0.00	0.00	0.00	158,467.73	0.00	0.00	158,467.73			
416103 · Maintenance Wages	0.00	0.00	34,200.85	0.00	0.00	0.00	34,200.85			
416104 · Supervision Wages	0.00	0.00	0.00	0.00	21,163.72	8,172.62	29,336.34			
416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	27,333.60	27,333.60			
416107 · ASP/Camp Wages	145,549.20	0.00	0.00	0.00	0.00	1,375.00	146,924.20			
416108 · EEC Wages	0.00	246,705.40	0.00	0.00	0.00	0.00	246,705.40			
416110 · Vacation Expense	0.00	0.00	113.25	0.00	0.00	0.00	113.25			
431100 · Social Security	11,814.04	17,630.71	14,272.14	12,113.28	1,307.74	604.12	57,742.03			
431200 · Medicare Contribution	2,762.88	4,123.53	3,337.13	2,832.55	305.52	141.03	13,502.64			
445100 · Unemployment Insurance	0.00	32.00	0.00	0.00	0.00	0.00	32.00			
463100 · District Employee Benefits	18,959.76	31,076.65	27,779.12	12,583.89	46.22	43.49	90,489.13			
512100 · Clothing & Uniforms	0.00	0.00	0.00	2,325.14	0.00	0.00	2,325.14			
515600 · Household Expense										
515601 · Recology	0.00	0.00	5,072.65	0.00	0.00	0.00	5,072.65			
515602 · Janitorial Supplies	409.97	2,276.63	1,144.79	1,029.44	0.00	0.00	4,860.83			
515605 · Cleaning Company	6,615.00	8,970.00	1,323.00	4,410.00	882.00	0.00	22,200.00			
Total 515600 · Household Expense	7,024.97	11,246.63	7,540.44	5,439.44	882.00	0.00	32,133.48			

FISCAL YEAR TO DATE							ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL	
519300 · Office Expense														
519301 · Outside Printing & Copy Serv							0.00	0.00	8,734.41	50.30	0.00	0.00	0.00	8,784.71
519303 · General Office Supplies							10.93	18.47	1,264.53	213.80	45.27	0.00	0.00	1,553.00
519304 · Advertising/Recruiting							0.00	3,003.00	108.00	108.00	196.00	196.00	0.00	3,611.00
519305 · Postage & Mailing Expense							0.00	0.00	4,242.55	0.00	0.00	0.00	0.00	4,242.55
519307 · Other Office Expense							1,260.00	54.27	3,677.71	124.93	0.00	124.95	0.00	5,241.86
519308 · Credit card/ACH fee							0.00	0.00	16,096.01	0.00	0.00	0.00	0.00	16,096.01
519309 · Payroll service fees							0.00	0.00	13,083.75	0.00	0.00	0.00	0.00	13,083.75
Total 519300 · Office Expense							1,270.93	3,075.74	47,206.96	497.03	241.27	320.95		52,612.88
533100 · Memberships & Licensing Fees							0.00	342.00	12,279.78	45.00	0.00	0.00	0.00	12,666.78
542300 · Maintenance-Equipment							0.00	2,921.92	1,634.03	5,120.23	0.00	0.00	0.00	9,676.18
545900 · Maintenance-Facilities & Imprv														
545902 · Plumbing & Piping							0.00	17,919.41	2,395.08	0.00	0.00	0.00	0.00	20,314.49
545903 · Paint, Solvents & Chemicals							0.00	0.00	0.00	13,788.40	0.00	0.00	0.00	13,788.40
545904 · Pool Supplies							0.00	0.00	0.00	895.70	0.00	0.00	0.00	895.70
545905 · Locks & Security System							154.50	142.83	2,207.83	0.00	123.33	0.00	0.00	2,628.49
545906 · Signage Expense							0.00	0.00	883.08	0.00	0.00	0.00	0.00	883.08
545907 · General Electrical Expense							0.00	0.00	450.00	0.00	0.00	0.00	0.00	450.00
545909 · Other General Maintenance							0.00	51.83	3,019.64	109.32	0.00	109.27	0.00	3,290.06
545911 · Landscape/Garden Expense							0.00	501.10	273.67	0.00	0.00	0.00	0.00	774.77
545912 · Vehicle Expense							0.00	0.00	2,408.45	0.00	0.00	0.00	0.00	2,408.45
545913 · Ground/Facility Improvements							0.00	0.00	917.99	0.00	0.00	425.47	0.00	1,343.46
Total 545900 · Maintenance-Facilities & Imprv							154.50	18,615.17	12,555.74	14,793.42	123.33	534.74		46,776.90
563800 · Utility Expense														
563801 · P G & E							0.00	800.00	17,503.83	32,579.98	0.00	0.00	0.00	50,883.81
563802 · Water							0.00	2,597.38	2,260.85	4,521.63	0.00	0.00	0.00	9,379.86
563803 · Sewer Fees							0.00	0.00	5,035.15	0.00	0.00	0.00	0.00	5,035.15
Total 563800 · Utility Expense							0.00	3,397.38	24,799.83	37,101.61	0.00	0.00		65,298.82
585600 · Contract Expenses														
585601 · Audit Fees							0.00	0.00	7,075.00	0.00	0.00	0.00	0.00	7,075.00
585603 · Legal fees							0.00	0.00	9,580.20	0.00	0.00	0.00	0.00	9,580.20
585604 · Consultants							0.00	0.00	4,060.00	0.00	0.00	0.00	0.00	4,060.00
Total 585600 · Contract Expenses							0.00	0.00	20,715.20	0.00	0.00	0.00		20,715.20
596600 · Program Specific Expenses														
596601 · Buses-ASP							5,149.00	0.00	0.00	0.00	0.00	0.00	0.00	5,149.00

FISCAL YEAR TO DATE							ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
						596602 · Spec Act-ASP	6,806.19	0.00	0.00	0.00	0.00	0.00	6,806.19
						596603 · Snacks-ASP	4,328.77	0.00	0.00	0.00	0.00	0.00	4,328.77
						596604 · Supplies-ASP	6,838.95	0.00	11.81	0.00	0.00	0.00	6,850.76
						596607 · Misc Exp-POOL	0.00	0.00	0.00	690.07	0.00	0.00	690.07
						596608 · Misc Exp-ASP	1,707.75	0.00	0.00	0.00	0.00	0.00	1,707.75
						596610 · Misc Exp-OFFICE	0.00	0.00	614.91	0.00	0.00	0.00	614.91
						596611 · Misc Exp-OTHER	0.00	0.00	2,605.11	0.00	0.00	172.04	2,777.15
						596612 · Special Events	0.00	0.00	0.00	594.34	0.00	2,564.03	3,158.37
						596613 · Conferences/Seminars	169.00	12.00	1,398.19	1,135.00	0.00	0.00	2,714.19
						596614 · Pool Supplies	0.00	0.00	152.79	3,686.85	0.00	0.00	3,839.64
						596616 · Incrowd Rent	7,188.51	0.00	0.00	0.00	0.00	0.00	7,188.51
						596617 · Seasonal Programs	5.99	0.00	0.00	0.00	0.00	124.65	130.64
						596621 · EEC supplies	0.00	4,381.42	0.00	0.00	0.00	0.00	4,381.42
						596622 · EEC Snacks	0.00	2,992.25	0.00	0.00	0.00	0.00	2,992.25
						596623 · EEC Special Activities	0.00	260.37	0.00	0.00	0.00	0.00	260.37
						596624 · EEC Misc	0.00	417.05	0.00	0.00	0.00	0.00	417.05
						596626 · MISC EXP-SWIM TEAM	0.00	0.00	0.00	3,918.70	0.00	0.00	3,918.70
						Total 596600 · Program Specific Expenses	32,194.16	8,063.09	4,782.81	10,024.96	0.00	2,860.72	57,925.74
						6331 · Bond Interest Expense	0.00	31,356.50	0.00	0.00	0.00	0.00	31,356.50
						6332 · Bond Principal exp	0.00	144,000.00	0.00	0.00	0.00	0.00	144,000.00
						671200 · Telephone Service Charges	193.40	0.00	1,829.19	0.00	0.00	0.00	2,022.59
						673100 · Insurance							
						673101 · CAPRI-WORKERS COMP	2,577.90	3,952.78	-8,150.22	6,186.96	323.72	191.86	5,083.00
						673102 · CAPRI-GEN INS	0.00	0.00	55,807.50	0.00	0.00	0.00	55,807.50
						Total 673100 · Insurance	2,577.90	3,952.78	47,657.28	6,186.96	323.72	191.86	60,890.50
						7211 · Fixed Assets-Structures/Improve							
						721101 · Construction in Progress	0.00	0.00	12,934.24	12,152.00	0.00	0.00	25,086.24
						721102 · Fixed Assets-Not Capitalized	550.84	0.00	0.00	0.00	0.00	0.00	550.84
						Total 7211 · Fixed Assets-Structures/Improve	550.84	0.00	12,934.24	12,152.00	0.00	0.00	25,637.08
						7311 · Fixed Assets-Equipment							
						731101 · Equip-Not Capitalized	0.00	0.00	4,563.16	0.00	0.00	0.00	4,563.16
						Total 7311 · Fixed Assets-Equipment	0.00	0.00	4,563.16	0.00	0.00	0.00	4,563.16
						Total Expense	269,738.16	570,134.67	475,574.05	316,537.32	24,393.52	41,578.13	1,697,955.85
						Net Income	174,713.20	68,569.40	23,124.80	-69,445.53	22,357.98	5,207.86	224,527.71

P&L Budget Comparison (modified accr basis)		Plug in new month #'s in column B, then copy & paste #'s to appropriate month in O-Z columns							APPROVED	100%	DIFF	DIFF		
July 23 through Dec 23					July 21 -	Dec	July 22 -	Dec	July 23 -	Dec				
	Dec 23	Dec 22	Dec 21	July 21 -	Dec	July 22 -	Dec	July 23 -	Dec			Budget - Current	Curr YTD - Last Yr	
				21		22		23		BUDGET	% of Budget	YTD	YTD	
Unrestricted beginning Fund Balance										4,025,591.00				
Income														
102100 Property Taxes	273,227.20	30,437.98	27,079.18	145,409.55	54,166.52	329,424.13				641,768.00	51.33%	312,343.87	275,257.61	
102101 ERAF	0.00	0.00	0.00	0.00	80,874.42	92,992.23				160,560.00	57.92%	67,567.77	12,117.81	
152100 Interest Earned	64.72	0.00	7.24	5,798.43	12,259.80	59,493.41				50,000.00	118.99%	(9,493.41)	47,233.61	
187100 State-aid	0.00	0.00	0.00	0.00	0.00	0.00				37,500.00	0.00%	37,500.00	-	
199200 All Other Local Govt Rev	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00%	-	-	
199700 Cap grants & Contributions	0.00	0.00	0.00	0.00	0.00	0.00				227,833.00	0.00%	227,833.00	-	
232100 Park & Recreation Fees														
ASP	62,323.50	58,051.00	56,064.04	363,194.20	414,805.30	442,569.36				978,500.00	45.23%	535,930.64	27,764.06	
Pool	26,605.21	19,661.59	19,494.84	237,780.91	197,177.46	247,091.79				473,350.00	52.20%	226,258.21	49,914.33	
Seasonal Prog	6,890.30	6,377.70	7,542.00	79,279.30	67,317.82	46,785.99				168,000.00	27.85%	121,214.01	(20,531.83)	
Fac Rental	6,265.00	8,177.00	5,801.00	37,083.50	42,296.00	46,751.50				95,000.00	49.21%	48,248.50	4,455.50	
EEC	90,753.75	110,794.40	96,879.20	586,422.30	638,278.70	638,704.07				1,322,147.00	48.31%	683,442.93	425.37	
Other	837.93	0.00	0.00	0.00	0.00	8,301.07				17,900.00	46.37%	9,598.93	8,301.07	
Transaction fees		618.51	845.43	6,383.63	7,445.65	0.00				0.00	0.00%	-	(7,445.65)	
Total Park & Rec fees	193,675.69	203,680.20	186,626.51	1,310,143.84	1,367,320.93	1,539,974.84				3,054,897.00	50.41%	1,514,922.16	172,653.91	
264200 State-Dated Checks	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00%	-	-	
265800 Miscellaneous Revenue **	7,959.15	3,998.12	20.00	24,336.39	9,655.94	10,370.01				300.00	3456.87%	(10,070.01)	714.07	
Total Income	474,560.76	238,116.30	213,732.93	1,485,688.21	1,524,277.61	1,922,483.56				4,172,858.00	46.07%	2,250,374.44	398,205.95	
Expense														
411100 Permanent Salaries	57,148.36	35,000.78	51,447.75	222,503.41	124,170.54	251,681.36				539,155.00	46.68%	287,473.64	127,510.82	
411101 Temporary Out of Class	0.00	4,278.58	0.00	0.00	25,171.48	0.00				0.00	0.00%	-	(25,171.48)	
416101 Office Wages	18,709.99	16,563.72	15,633.11	59,439.50	65,425.31	72,826.37				169,079.00	43.07%	96,252.63	7,401.06	
416102 Pool Wages	32,246.20	27,110.09	23,973.01	120,256.26	138,793.53	158,467.73				247,450.00	64.04%	88,982.27	19,674.20	
416103 Maintenance Wages	8,204.80	7,627.36	7,501.82	30,323.05	32,237.66	34,200.85				82,000.00	41.71%	47,799.15	1,963.19	
416104 Supervision Wages	7,398.51	6,959.65	6,083.37	24,803.80	29,540.68	29,336.34				64,000.00	45.84%	34,663.66	(204.34)	
416105 Program Specialist-Staff	0.00	0.00	0.00	0.00	0.00	281.25				0.00	0.00%	(281.25)	281.25	
416107 ASP/Camp Wages	28,190.82	28,027.67	28,127.26	117,695.01	125,691.20	146,642.95				305,000.00	48.08%	158,357.05	20,951.75	
416108 EEC Wages	59,232.85	58,275.47	59,738.78	241,928.80	249,250.64	246,705.40				550,000.00	44.86%	303,284.60	(2,545.24)	
416110 Vacation Expense	-3,624.89	3,144.58	1,397.79	-2,947.91	129.34	113.25				4,600.00	2.46%	4,486.75	(16.09)	
431100 Social Security	13,013.27	11,341.26	10,627.62	49,007.09	48,361.75	57,742.03				121,314.00	47.60%	63,571.97	9,380.28	
431200 Medicare Contribution	3,053.33	2,652.39	2,761.27	11,800.38	11,310.39	13,502.64				28,372.00	47.59%	14,869.36	2,192.25	
445100 Unemployment Insurance	0.00	0.00	0.00	751.00	0.00	32.00				1,000.00	3.20%	968.00	32.00	
463100 District Employee Benefits	15,021.75	14,841.48	17,452.22	91,038.06	72,846.00	90,489.13				211,800.00	42.72%	121,310.87	17,643.13	
PAYROLL EXP SUBTOTAL	238,594.99	215,823.03	222,744.00	966,598.45	922,928.52	1,102,021.30				2,323,771.00	47.42%	1,221,749.70	179,092.78	
416105 Program Specialist - Vendor	8,933.40	11,050.20	12,772.35	43,541.98	37,747.25	27,333.60				88,000.00	31.06%	60,666.40	(10,413.65)	
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	1,001.42	0.00	0.00	1,008.00	689.28	2,325.14				8,500.00	27.35%	6,174.86	1,655.86	
515600 Household Expense	5,103.71	4,884.60	6,133.83	28,494.85	28,865.20	32,133.48				73,300.00	43.84%	41,166.52	3,268.28	
519300 Office Expense	5,306.89	9,893.08	8,169.96	49,398.35	51,926.62	52,612.88				112,400.00	46.81%	59,787.12	686.28	
533100 Memberships	195.78	543.82	649.40	10,067.51	8,288.77	12,666.78				14,093.00	89.88%	1,426.22	4,378.01	
542300 Maintenance-Equipment	1,636.37	1,650.00	144.88	1,567.74	13,721.30	9,676.18				14,800.00	66.28%	4,923.82	(4,045.12)	
545900 Maintenance-Facilities & Imprv	14,520.04	4,773.70	2,407.31	31,678.28	42,817.92	46,776.90				72,650.00	64.39%	25,873.10	3,958.98	
563800 Utility Expense	11,922.51	13,260.26	10,198.61	51,854.93	56,130.19	65,298.82				131,490.00	49.66%	66,191.18	9,168.63	
572200 Employee Expense Reimb	0.00	0.00	10.64	10.64	0.00	0.00				0.00	0.00%	-	-	
585600 Contract Expenses	3,142.00	5,713.01	7,206.67	12,932.50	29,314.02	20,715.20				54,750.00	37.84%	34,034.80	(8,598.82)	
596600 Program Specific Expenses	10,028.36	8,498.06	4,395.69	53,105.66	47,403.35	57,925.74				128,500.00	45.08%	70,574.26	10,522.39	
671200 Telephone Service Charges	368.50	329.57	-2,312.68	3,761.87	1,904.84	2,022.59				5,000.00	40.45%	2,977.41	117.75	
673100 Insurance	12,180.58	61,433.50	47,738.65	103,384.45	132,077.00	60,890.50				152,752.00	39.86%	91,861.50	(71,186.50)	
721102 F/A Struct. & Imprmnts not cap.	0.00	0.00	0.00	0.00	0.00	0.00				1,000.00	0.00%	1,000.00	-	
731101 F/A Equipment not capitalized	0.00	3,344.13	0.00	3,582.89	3,344.13	4,563.16				8,000.00	57.04%	3,436.84	1,219.03	
TOTAL OPERATING EXPENSES	312,934.55	341,196.96	320,259.29	1,360,987.90	1,377,138.39	1,496,962.27				3,188,806.00		1,691,843.73	119,823.88	
NET INCOME AFTER OPERATING EXP	161,626.21	-103,080.66	-106,526.36	124,700.31	147,139.22	535,292.35				984,052.00		448,759.65	388,153.13	
633100 Bond-Interest Expense	0.00	0.00	0.00	36,879.66	33,495.50	31,356.50				60,481.00	51.85%	29,124.50	(2,139.00)	
633200 Bond-Principal Expense	0.00	0.00	0.00	128,833.33	138,000.00	144,000.00				144,000.00	100.00%	-	6,000.00	
721100 Fixed Assets-Structures/Improv	550.84	0.00	0.00	24,934.00	0.00	550.84				263,000.00	0.21%	262,449.16	550.84	
721101 Construction in Progress	12,500.00	135,313.71	4,617.00	4,672.50	135,313.71	25,520.48				150,000.00	17.01%	124,479.52	(109,793.23)	
731100 Fixed Assets-Equipment	0.00	0.00	3,121.83	26,759.65	0.00	0.00				10,000.00	0.00%	10,000.00	-	
TOTAL FIXED ASSETS	13,050.84	135,313.71	7,738.83	56,366.15	135,313.71	26,071.32				423,000.00	6.16%	396,928.68	(109,242.39)	
NET INC AFTER OPEX, BOND INT & PRINC PYMT. & F/A	148,575.37	-238,394.37	-114,265.19	-97,378.83	-159,669.99	333,864.53				356,571.00		22,706.47	493,534.52	
80002 Accrued Bond Interest payable						4,854.10								
80003 Accrued Bond Principal						12,333.35								
861100 Approp. for Contingencies						350,000.00								
088300 Capital Reserve						473,296.00								
882100 General Reserve						250,000.00								
Building Renovations Reserve						100,000.00								
Unassigned Fund balance						3,208,887.00								
						8,198,450.00								



MEMORANDAUM

Date: January 9, 2024
To: Jeff Brier, General Manager
From: Julia Fior, Recreation Coordinator
Re: Non-Profit and Highlands Group Rental Update

The following policy regarding non-profit rentals has been written to add into the current Rental Agreement:

“In support of the Highlands Community, we offer free rentals to Highlands based non-profit groups. The definition of a Highlands based non-profit group is a group whose roster is comprised of a minimum of either 50%, or 10 overall; current Highlands residents, residents of the CSDA-1 sector, AND/OR attendees of Highlands Elementary School.

These groups will be required to present a roster including the aforementioned residency/school statuses and will also be required to provide a deposit and insurance policy for the duration of the rental season. All other pertinent clauses in the rental agreement do apply to groups that qualify for free rentals.

There is a volunteer trade option for non-profit groups that do not qualify for the above policy. This option is at the discretion of the General Manager and will be based on the availability of volunteer opportunities.”

The 3 hour minimum for non-profit groups, regardless of residence status, will also be removed.

Should the above changes to the Rental Agreement satisfy the Board’s desires for non-profit inclusivity, changes will be made by Friday, January 12.



MEMORANDUM

Date: January 9, 2024
To: HRD Board of Directors
From: Jeff Brier, General Manager
Re: EEC Parent Concerns

Background

- Some of the concerns were communicated directly to Kristen, Linda, Teachers, and/or me (since about June through to today). Some of the items were more recently communicated to a Board Member, who then communicated them to me.
- When parents shared some initial concerns earlier this year, I hosted an open forum in the MPR to understand and help organize their efforts for change (benefits topic was a high priority here – see below but covered in the 9-12-23 Board meeting).
- Since then, we have continued to communicate with parents via email, phone calls, in-person, etc. and take their feedback seriously (EEC Asst. Director, AGM, and GM).

Concerns

- Pay Range (is too low)
 - o Addressed in 7-11-23 Board meeting – increased Teacher range to \$26 to \$34 – performed thorough salary survey (put together by Kristen and me) and supported through the Ad Hoc Personnel Committee.
- Pay Discrepancy/Gaps (between Teachers with tenure compared to new hires)
 - o Does not exist, though it is possible that a newly hired teacher has more experience and qualifications than a current teacher on staff, and therefore deserves a higher pay rate.
- Benefits (were reduced, then taken away at some point)
 - o 50% off tuition addressed and reinstated in 9-12-23 Board meeting.
 - o Winter Break Closure (paid break) addressed and approved in 9-12-23 Board meeting (new benefit).
- Safety Concerns
 - o Issue with Linda being new, but addressed and immediately remedied.
 - o Quick note that we also had a State Inspection during this time, which we passed.
- Ratios Not Maintained
 - o Issue with Linda being new, but addressed and consistent even with the current Interim arrangement.
 - o Quick side note, we were always within state licensing ratios, but Linda brought them back to being consistent with Highlands' standard.
- Curriculum (Reggio/Play-based/Emergent not being supported) – also see task force below
 - o Linda created a Reggio Guidebook to help Teachers foster this environment and had been researching continuing education to include as suggestions for staff

- This is a priority element for the eventual new Director
- Turnover
 - In reviewing why people left there are a few consistent elements:
 - Pay/affordability of region
 - Discount for children (was taken away)
 - Leadership (after Kristen left)
 - All these elements have been addressed.
 - We are also looking into further improving the environment by considering a 4-day work week.
 - Need a few more PT staff to make that work.
- Task Force – Curriculum seemed like a good topic for this group to engage with – we had an organizational meeting with interested parents – was brought up (by a parent) that “we should ask the Teachers if they are even interested in participating, that this shouldn’t be a parent driven item (something just forced on the Teachers)”.
 - All, except one Teacher (who no longer works at the Rec), said that they did not want to participate.
 - Communicated this and that we would not continue with this particular version of the Task Force, and included a friendly reminder to parents that this is not a co-op arrangement.
 - Also emphasized that their feedback is valued and important – they can and should provide feedback directly to the Director, and/or Assistant Director (or Meg, or me).
 - Task Force participants are now a big part of the recruiting effort.
- Recruiting
 - I offered to help with recruiting process, but have not gotten a reply?
 - I responded to everyone and in general, since Linda’s departure, there were frequent messages/replies/reactions (and some of these are multiple times on the same day):
 - 12/1, 4, 5, 6, 14, 15, 19, 20, 21 + 22
 - 1/4 + 5
 - The referenced dates do not reflect zoom meetings, in-person discussions, phone calls, etc. that were also happening during this time frame as well. It’s important to note that some of the messages/replies/reactions were to group emails, and at other times to individuals.
 - Now that we are back in the swing of interviewing, I plan on emailing an update on the 8th.
 - What is hiring process? (also communicated)
 - 1st Round – zoom interview/screening
 - 2nd Round – Parent Panel zoom interview
 - 3rd Round – In person visit, tour, and interview
 - References will be checked in between Rounds 2 and 3
 - Why using zoom? – the 1st round is zoom, the parent panel is zoom, the final round is on-site/in-person
 - Considering options and where some candidates are located, using zoom for the initial screening and Parent Panels was the most effective method – easier to schedule and manage (Parent Panels are at night, some candidates are from outside the region, etc.).

- Parent Panel – communicating with folks as appropriate. Once we actually had a candidate at this level, I sent guidelines and their resume, etc. to help folks prepare for the zoom – set expectations, rules to follow, best interview practices, etc. – I was also the facilitator of the zoom and could step in as appropriate.
 - References, are they checked?
 - We check a minimum of 2 for lower-level roles and minimum of 3 for Coordinator level and up.
 - What is Staffing Plan
 - Are fully staffed, so nothing to report there – we are looking to bolster the sub pool, but that has been a “thing” since Kristen was here.
 - Additionally looking to bring on a few PT Teachers to make the 4-day work week (mentioned in “turnover” above) a possibility – with the Director recruiting responsibilities, this element is not as high a priority as it was a month ago.
- Deviations from the Handbook – what would those be specifically? – did not get clear descriptions of the observed issues – would help to know so we could observe and identify if that is the case and then address as appropriate.
- Covid Procedure – Stacy and Meg reviewed the CDC and EEC policies before any decision on how to act was made.

Date: January 5, 2024
To: Highlands Recreation District Board of Directors
From: Early Education Center Parent Association
RE: Early Education Center Parent Association Status Update

Dear Board of Directors,

We are writing to provide an update on the progress and priorities of the Early Education Center (EEC) Parent Association. The Parent Association was reconstituted in December 2023 to focus on supporting the EEC in several key areas that are crucial to the safety and wellbeing of our children and the success of the EEC. We are committed to working collaboratively with the District to ensure that the EEC aligns with community interests and retains and attracts disenfranchised community families.

The shared goals of the Parent Association include recruiting top talent, ensuring appropriate staffing & teacher retention, implementing a Reggio-Emilia inspired curriculum, improving communication between the District and parents, and ensuring appropriate budget for the EEC. In this memo, we focus on the current priority of recruiting a new director and appropriate staffing & teacher retention.

1. Director Recruiting

"Qualified Educators are essential to the quality of any school. Educational background and experience with children are important considerations in the selection of our teachers" (Parent Handbook).

The association recognizes the importance of selecting a qualified and experienced Director for the EEC, and the impact it has. To this end, we want to help create a structured hiring process that can attract top talent.

a. Summary communication from District General Manager to date:

- December 4: Meeting with District General Manager to incorporate comments into job description
- December 14: Email from District General Manager for the parent association to participate in the 2nd round of interviews, limited to three questions to be submitted by December 15
- December 20: Email update on EEC Director recruiting

b. Director Job Posting Outreach:

District General Manager stated on December 19, 2023, outreach was limited to CSDA site and an email blast.

Parent Association Outreach recommendations:

1. Posting to programs with early education programs such as Chabot College, San Francisco State, and local community colleges.

2. Listing with San Mateo Childcare Coordination Council, Santa Clara Early Ed Council, and other local childcare coordinating councils.
3. Sharing the listing with the North American Reggio Alliance.
4. Sharing with the National Association for the Education of Young Children.
5. Utilizing social media platforms including Facebook groups, LinkedIn, NextDoor, and a parent campaign on Facebook.
6. Outreach to local Recreation / Community Centers / Child Development Centers in the surrounding area directly or via California Park & Recreation Society (District 4).

c. Interview Process and Structure:

Current interview process from General Manager's December 20 email:

1. 1st Interview/Screening – Zoom session with the Assistant General Manager, Interim EEC Director, and the General Manager.
2. 2nd Interview – Parent Panel Zoom session – volunteers from the group who expressed interest in participating in the hiring process.
3. 3rd Interview – On-site visit/final panel session – tour the rooms, meet children, meet teachers, tour the Rec facilities, meet other department staff, and interview with a panel (Board Member, Teacher, Parent, Interim Director, Facilitator – Meg, or a Parent Association representative).
4. References will be checked in between the 2nd and 3rd stages of interviews.

Parent Association interview recommendations:

1. Ensure job posting is not prematurely closed on January 19.
2. Update the Parent Panel session to be in person, if possible.
3. General Manager should provide interview questions and answers for the 1st and 3rd interviews to avoid duplicating questions and for parents to gain better understanding of candidate.
4. Clarification is needed on how the Director will be selected after the interviews.
5. Recommend District conduct background check in addition to reference check. Background check could include: a National Criminal Database check; County and Federal criminal (felonies and misdemeanors) and State civil records for county of residence; employment eligibility under the Immigration Reform and Control Act of 1986, as amended; verification of Social Security number (using e-Verify); Motor Vehicle Record (MVR) check; verification of highest level of education; and verification of licenses and certifications.

d. Assistant Director:

We request clarification on whether the EEC plans to hire a dedicated Assistant Director, as stated in the Parent Handbook.

2. Teacher Retention & Appropriate Staffing:

- a. Parent Association needs clarity on teacher schedules and classroom coverage to ensure there are no gaps and appropriate supervision.
- b. We aim to co-create an onboarding process for new teachers to be integrated seamlessly.

- c. We propose conducting an anonymous teacher satisfaction survey for the board to gain insights into their experiences.

We appreciate your attention to these critical matters and look forward to working collaboratively with the District to ensure the continued success of the Early Education Center. Please feel free to reach out to us for further discussion or clarification.

Sincerely,

Early Education Center Parent Association