



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

May 10, 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: May 10, 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:

Join Zoom Meeting

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

Meeting ID: 236 098 4155

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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 April 12, 2022
3. Introduction of Guests
4. Communications and Announcements
5. 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.
6. Manager's Report

- a. Administration
 - b. Programming
7. Financial Report
 8. Old Business
 - a. Discussion: Ad Hoc Personnel Committee's recommendations for employee benefit and compensation for fiscal year 2022-23
 9. New Business
 - a. Discussion: Discuss General Manager recruitment and provide direction regarding options and process to fill the General Manager position on an interim and/or permanent basis. That process could include, for example, receiving recommendations from the ad hoc personnel committee, engaging a professional recruiter and/or other options
 - b. Discussion/Motion: Appoint Ad Hoc Employee Handbook Committee
 - c. Discussion/Motion: Award a contract to G&G Builders, Inc. for the construction of the HRD Playground and Sports Court Renovation Project in the amount of \$197,433, authorize a 5% contingency, and provide direction to staff regarding possible re-bid of add alternate items, including lighting for the sports court.
 10. UPCOMING MEETINGS: June 14, July 12, August 9
 11. Review and Payment of Bills
 - a. Action: Motion to approve Expenditures
 12. HRD Board of Directors Announcements
 13. 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, April 12, 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
Andrew Aquino
Pam Merkadeau
Eric Olbekson (absent)

Staff:

Derek Schweigart
Mike Koeing
Monica Fellis

1. Call to Order
The meeting was called to order at 7:04 pm by Board Member MM.
2. Review and Approval of Minutes
Board Member AA made a motion, SB second, to approve the Regular Meeting Minutes from March 8, 2022. The motion passed unanimously.
Vote: AA - Y; SB - Y; MM - Y; PM – Y; EO –absent
3. Introduction of Guests
Guests were introduced.
4. Communications, Announcements
Nothing to report.
5. Public Forum
Nothing to report.
6. Manager’s Report
 - a. Programming
 - b. Administration
7. Financial Report

a. Monthly Statement

8. Old Business

- a. Discussion: Update on HRD master plan and community engagement process
- b. Discussion: Ad Hoc Personnel Committee update regarding proposed fiscal year 2022-23 employee benefit and compensation discussion topics

9. New Business

- a. Discussion: Appoint Ad Hoc Budget Committee

Board Member MM appointed Board Members AA and SB as the Ad Hoc Budget Committee.

- b. Discussion: Appoint Ad Hoc Employee Handbook Committee

The Board will appoint Ad Hoc Employee Handbook Committee at the May Board Meeting.

- c. Discussion: Review and discuss proposed district boundary map for submittal to the San Mateo County Registration and Elections Division

10. UPCOMING MEETINGS: May 10, June 14, July 12

11. Review and Payment of Bills

- a. Action: Motion to approve Expenditures

Board Member SB made a motion, AA second, to pay the bills. The motion passed unanimously.

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

12. HRD Board of Directors Announcements

Nothing to report.

13. Adjournment

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

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

The Meeting adjourned at 8:01 p.m.

Respectfully Submitted,

Monica Fellis
Board Secretary



MEMORANDUM

Date: May 10, 2022
To: HRD Board of Directors
From: Derek Schweigart, General Manager
Re: General Manager's Report Update

HRD Facilities and Grounds

- The District completed its monthly facility and grounds safety inspection as part of the District's safety management program with CAPRI
- The monthly Bay Alarm inspection was completed for the EEC facility
- The maintenance manager has been working closely with the GM to obtain bids and estimates for work on the HRD major maintenance and capital projects list
- The District continued to work with its pool boiler installer Knorr for the maintenance and support of the Pool during the month
- The maintenance manager worked with District programs in preparation for Earth Day in April
- Staff continue to perform regular and seasonal work on the grounds including significant tree pruning, weed abatement and gopher abatement on the property.

Security Cameras

Staff worked with a video camera installer to assess the District's security cameras that are located on the main building. The system is no longer functioning properly and not cost effective to repair. Staff purchased a new camera system of higher quality and includes an additional camera. The new system will be installed the week of May 9.

FY 2022-23 Budget Process

As the District prepares the fiscal year 2022-23 budget, the District's current budget is on track to perform better than projected for the year. Projected net income for ASP, EEC, Rentals and Classes are all above projections for the year which will put the District in a solid financial position going in to the start of the next fiscal year. This is in addition, to the sizeable COVID Relief funding the District received.

The GM has been working with the supervisors and directors on the development of their program budgets since the beginning of April. Staff have considered inflation factors including the rising cost of labor, benefits, program expenses, utilities, and several other budget line items. Program fees and revenues account for these rising costs. A preliminary budget will be ready for the Ad Hoc Budget Committee review beginning the week of May 16 once the Ad Hoc Personnel Committee provides their recommendations on employee compensation and benefits for fiscal year 2022-23.

HRD Master Plan Phase I - HRD Major Maintenance and Capital Projects List

Staff continue to work on the major maintenance and capital projects list for the District. The document is part of phase 1 of the master planning work that started this year. It is intended to be a living document that should be updated as part of the annual budget process. The document is part of the District asset and capital project management which identifies major maintenance and capital projects that are due to be completed because they are at the end of their useful life or have been identified as grounds and facilities improvements. Of course, part of the process is to identify general fund dollars in current and future budgets, as well as look for opportunities for grants and other funding that could be used. Priority items identified on the list for the next two years include the following:

#	Project	Cost Estimate (Low)	Cost Estimate (High)
1	Administration stairs and deck replacement	\$ 108,000	\$ 183,000
2	Main building roof replacement	\$ 55,000	\$ 120,000
3	Main building electrical panel replacement	\$ 15,000	\$ 20,000
4	Main building exterior painting	\$ 80,000	\$ 94,000

Playground and Sports Court Renovation Project update

A notice of bids was published on April 15, 2022, pursuant to Public Contract Code section 20682.5. The notice was circulated in the San Mateo Daily Journal as well as in several builder exchanges throughout the Bay Area region and surrounding region. A mandatory pre-bid walkthrough was held on April 21 with the deadline to submit bids on April 29. A staff report for the awarding the bid is included in the board packet for this month.

Administration office stairs and deck project

Following the Board approval of a design option at the board meeting on March 8, the project was submitted to the San Mateo County Building Department for review and approval. The approval process is expected to take several weeks. Once approved staff will return to the Board to provide an update and a review of the prepared bid documents and public bid notice. The architect estimate is \$119,780 including 10% contingency for replacing cantilever design with a new post and footing design.

AB 1234 training for Board Directors

The training that was scheduled for Tuesday, May 10 from 5:00-7:00 p.m. prior to the regular board meeting has been postponed until a date to be determined.

Update on Seasonal Programs and Rentals

Events

- April 16 saw the return of the annual Eggstravaganza event, which had been on hold since the start of the pandemic. There were approximately 150 in attendance. Kids walked away having snacks, balloon creations, photos with the easter bunny and lots of easter eggs!
- May 8 is a Family Fun Baking: Mother's Day Sweets event. Participants will create their own tarts and decorate shortbread cookies with the help from 'The Cake Robin.' Families will leave with recipes and knowledge to recreate these goodies at home!
- May 21 the District will host its first Spring Craft Fair. Vendors are invited to register for a table to sell their goods. A survey of the community received a lot of positive feedback and interest in the event. There are 23 vendors attending the fair, with hopes of more.
- May 28 the District will host the Stanford Blood Center's Blood Drive in the Gym. There was an excellent turn out for the March blood drive, so a second blood drive was offered.

Rentals

Rental inquiries remain low, with only a few recent inquiries. Staff plan to continue to promote rentals on social media, monthly eNews, and in the Lowdown. At the end of April, a Highlands resident hosted a dinner dance graduation fundraiser for 5th grade Highlands Elementary parents. About 60 people attended and all parents enjoyed a night out. Recurring rentals include Indian Dance, and ongoing Homeschool Group. The District is tracking at 97% of budget for the year which is higher than projected.

Classes

There are a variety of camps being offered in the Multipurpose Room and the CSUMC this summer. as well as at CSUMC. The newest camp offerings include Baking, Magic, and Filmmaking. Registration for science and art camps are doing well, as they have historically. There is also a sports camp being offered at Highlands Elementary, for the first time since the start of the pandemic. Registration for summer camps is slowly increasing now that Spring Break has passed. Seasonal programs are tracking at 219% of budget, much higher than anticipated for the year. Expenses are inline with the budget and expenses and it was expected that we would be over budget with contract instructors given high volume of classes and participation we have seen this year.



MEMORANDUM

Date: May 10, 2022
To: Derek Schweigart, General Manager
From: Monica Fellis, Administrative Supervisor
Re: Administration Report

CURRENT UPDATES

- Admin staff continued to provide support to the GM and Ad Hoc Personnel Committee on the fiscal year 2022-23 proposed employee merit increases, benefits, employee engagement and other topics.
- The Admin team continues to provide support to departments with budget analysis and updates in preparation for fiscal year 2022-23 budget process.
- The District is preparing for its annual all-staff training event. This event will bring all departments together before the beginning of our summer season. All departments will gather for a team building activity and topic speaker.
- Admin staff are preparing 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, ASP summer staff, and aquatics summer recruitment.

RISKS/OPPORTUNITIES

- The District continues to struggle to recruit for some positions given the competitive job market.
- A new feature is expected soon for RecEnroll that will allow customers to make their childcare tuition or pool membership payments online.

FISCAL IMPACTS

- The Other budget salaries, wages and benefits are tracking as expected after 10 months of the year.
- All Other budget expenses as a whole are tracking as expected.

UPCOMING EVENTS

- Quarterly Employee Safety Training on May 19



MEMORANDUM

Date: May 10, 2022
To: Derek Schweigart, General Manager
From: Mike Koenig, K-8th Child Care Director
Re: ASP/IC Program Update

CURRENT PROGRAM UPDATES

- For April, the ASP budget is tracking as it should. Locks and security systems line item has exceeded budget expectations. This is due to missing fire alarm equipment never re-installed from the construction project in the gym.
- Currently, the program is continuing to hire for Summer Camp. The program is rehiring three staff who worked with us in 2021. The program is also in the process of hiring three new candidates who live in the neighborhood. Staffing continues to be a challenge due to minimal staff availability. This is an ongoing trend that among part-time employee's that doesn't appear to be letting up.
- Summer Camp registration is off to a good start. At the time of this report, Summer Camp is at 75% of projected revenue for the fiscal year 2021-22.
- Program staff will receive CPR/First Aid certification training in May. New staff are certified, and old staff are re-certified every two years.
- (AB) 2370 lead testing was completed on April 23. The external sampler took samples from six fixtures which will be sent to a lab for analysis. If results indicate that lead levels are at or below action level, no action is required until the next 5-year testing cycle. In the event of an action level exceedance, the use of that outlet will immediately cease until it is replaced and retested.

OTHER UPDATES

- The HRD will host a variety of half day specialty camps this summer. Some of these camps include Art Camp, Filmmaking Camp, Roblox Game Design Camp, Curious Minds Science Camp and Baking 101 Camp. All these camps are currently being advertised and are available for registration.

FISCAL IMPACTS

- As mentioned in current updates, the program recently completed the required (AB) 2370 lead testing on six water fixtures throughout the facility. If any fixture used by the childcare program fails, it will need to be taken out of service and replaced. This could mean potential replacement cost and further testing to achieve compliance.

- ASP budget is looking good at 83% of fiscal year. It appears the program will fall short of projected revenue. There are, however, a few program expense lines that were minimally used due to COVID. All in all, the program is expected to exceed its projected net income by the end of fiscal year 2021-22.

RISKS/OPPORTUNITIES

- Program staff are in the final stages of staffing up for Summer Camp. The hope is that one or more of these staff will continue to work with the program for the 22-23 school year. If not, the program will be looking to hire again as the new school year approaches.
- Program staff met with a video camera installer last week to assist with the District's security cameras. Our system was no longer functioning as it should. The District purchased a new system from Costco that will be installed on May 10.

UPCOMING EVENTS

- Summer Camp recruiting/advertising/scheduling
- Fiscal year 2022-23 program budgets



MEMORANDUM

Date: May 10, 2022
To: Derek S. Schweigart, General Manager
From: Kristen Lein, Early Education Director
Re: Early Education Center Program Update

CURRENT PROGRAM UPDATES

- The EEC has been busy prepping for May conferences for our outgoing children.
 - Teachers are working on collecting documentation and creating slide show presentations for parents.
 - Conferences will be held in person this year.
- The EEC will remain masked as we begin enrolling new families. We will reassess later in the summer if we want to make them optional.
- The EEC is currently in open enrollment for the new school year. We have a few more spots to fill but should be fully enrolled before the fiscal year begins.
 - We have advertised on Nextdoor, Facebook and our website and have asked current families to reach out to people they know.
- On April 25, Kristen stepped into the roll as Director. The transition has been received well by both staff and families.
- The EEC is currently recruiting for an Assistant Director and hope to fill the position in the coming weeks. This position is crucial in maintaining current teacher-student ratios as well as providing support to the program.
- The EEC continues to recruit teacher substitutes which are crucial in avoiding early closures and staff burnout. Teacher recruitment is difficult in general in the current job market but more so when trying to hire subs.
- One EEC staff member will be going on extended family leave starting May 26th, due to lack of childcare. The leave will be a minimum of 8-12 weeks.
 - The EEC will need a full-time substitute for this period.
 - The staff member currently on leave will be returning on June 16th.
 - The EEC will continue to experience staffing difficulties to cover teacher leaves and unexpected absences until it is able to fully staff including a replacement for the EEC Assistant Director.
- The EEC is preparing for our graduation ceremony and reception on June 17th from 4-6pm.

- We are inviting newly enrolled families to join us for a chance to meet everyone.
- There will be an entertainment show for the children to enjoy and a potluck for families to follow.
- The EEC is accepting ongoing waitlists requests for resident and non-resident families for future enrollment.

FISCAL IMPACTS

- The EEC program budget revenues are meeting or exceeding budget projections at 83% after 10 months of program, and expenditures are in line.
- Net income is tracking higher than projected due to non-resident fee income, grant money and lower salary and wages due to employee leaves.

RISKS/OPPORTUNITIES

- The EEC is actively hiring to fill the substitute and Assistant Director positions.
- If EEC is unable to hire for a substitute prior to the staff members leave, the Director will need to be in the classroom full time for two weeks.
 - It may be necessary to shorten classroom hours due to staff shortages.
- The EEC has struggled to fill all open spots this enrollment cycle. However, the program is expected to fill its remaining spots with non-resident families which will increase projected revenue for the next fiscal year.

UPCOMING EVENTS

- May 4th- Early Closure for Staff Meeting
- May 30th – EEC Closed for Memorial Day



MEMORANDUM

Date: May 10, 2022
To: Derek Schweigart, General Manager
From: Daniel Ryken, Aquatics Supervisor
Re: Aquatics Program Update

Program Updates

1. Pool Membership

- The district began selling memberships for Individuals and families on April 18, 2022. While interest has been very light so far, we are reaching out to the Families of our Afterschool Program with fliers, as well as increasing the program visibility on site. With warmer weather, we anticipate an increase in demand for memberships.

2. Lap Swim and Recreational Swimming

- So far this fiscal year, we have collected approximately \$91,000 in revenue from drop-in fees and Punch Cards. This is over \$9,000 per month on average compared to the \$8,000 per month that was projected this year. As the program heads towards the summer, the District expects to continue the trend.

3. Swim Lessons

- So far this fiscal year, Private Swim Lessons have produced \$74,000 in revenue, and Group Swim Lessons have produced \$77,000 in revenue. While the District is disappointed in having to cancel classes earlier in the year for a variety of reasons (Staffing and Pool mechanical issues being the most prevalent), Swim Lessons are producing more revenue than expected. The District expanded our offerings on Mondays and Wednesdays this spring due to additional staffing. This trend will continue as more staff become available.

4. Swim Team

- Swim Team has produced \$112,000 in revenue for the District. Projected revenue for the the year was \$120,000. The district fully expects to surpass that number. This includes giving swim team members over \$4,900 in total credit for the time the pool was closed in March.

5. Rentals

- April rentals included Scuba Fusion, the San Francisco Merionettes, and 3 pool parties. The district expects to have a summer full of party rentals. Every day the

Aquatics department is asked for information regarding pool parties and available dates.

6. COVID-19

- We will be following all county guidelines and adapt to any major changes that might occur in the future.

Fiscal Impacts

- Total revenue for Aquatics so far this year is \$360,922. This is 90% of projected revenue for the year. All programs are meeting or exceeding projected revenues.
- Total expenses for the year are \$420,030 which is tracking at 96% for the year.
- Overall, Aquatics is currently looking at a \$59,000 subsidy for the year which was projected to be \$34,600. The main reasons for the increase are two things. First, the unexpected cost of installing a new circulation pump and Manifold, which was approximately \$17,000. Second, there was a significant loss of revenue for being closed for over two weeks. The biggest loss was from Swim Team, which lost \$4,900 in revenue from the closure. Between those two figures, The District can account for most of the increased subsidy.

Risks/Opportunities.

- Warmer weather should start to increase revenues heading into Summer. Specifically Recreational Swim revenue on the weekends.

Upcoming Events

-Lifeguarding Class 5/14-5/28

-Hands Only CPR Class for the Community on 6/10/2022

Highlands Recreation Center

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

								AMENDED 2/22	83%	DIFF	DIFF	
		Apr 22	Apr 21	Apr 20	July 19 - Apr 20	July 20 - Apr 21	Jul 21 - Apr 22	APPROVED BUDGET	% of Budget	Budget - Current YTD	Curr YTD - Last Yr YTD	
Unrestricted beginning Fund Balance								2,492,837.00				
income												
102100	Property Taxes	28,588.85	28,047.98	24,278.30	463,607.52	492,820.05	552,826.90	732,922.00	75.43%	180,095.10	60,006.85	
152100	Interest Earned	3.85	3.49	17.66	33,068.09	14,062.36	10,827.56	25,320.00	42.76%	14,492.44	(3,234.80)	
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	2,000.00	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	67,797.41	144,192.28	-27,136.00	666,192.75	584,598.85	754,402.02	967,500.00	77.97%	213,097.98	169,803.17	
	Pool	29,457.77	43,308.32	-188.75	284,148.58	274,954.53	360,922.92	401,150.00	89.97%	40,227.08	85,968.39	
	Seasonal Prog	6,313.40	11,119.00	-2,259.00	80,487.80	19,195.00	126,361.72	57,500.00	219.76%	(68,861.72)	107,166.72	
	Fac Rental	6,802.00	4,166.00	-400.00	57,094.50	38,982.00	62,832.00	64,800.00	96.93%	1,968.00	23,850.00	
	EEC	92,195.00	77,126.00	0.00	775,069.00	705,733.50	996,711.50	1,195,752.00	83.35%	199,040.50	290,978.00	
	Other	0.00	0.00	0.00	-100.00	0.00	0.00	0.00	0.00%	-	-	
	Transaction fees	1,521.70	1,055.00	-265.00	9,204.00	6,017.50	13,171.85	22,960.00	57.37%	9,788.15	7,154.35	
	Total Park & Rec fees	204,087.28	280,966.60	-30,248.75	1,872,096.63	1,629,481.38	2,314,402.01	2,709,662.00	85.41%	395,259.99	684,920.63	
284200	State-Dated Checks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-	
285800	Miscellaneous Revenue **	0.00	0.00	0.00	8,563.00	37,940.22	482,735.75	16,500.00	2925.67%	(466,235.75)	444,795.53	
	Total Income	234,679.98	309,018.07	-5,952.79	2,377,335.24	2,264,304.01	3,362,792.22	3,484,404.00	96.51%	121,811.78	1,108,488.21	
								5,977,241.00				
Expense												
411100	Permanent Salaries	37,059.58	40,131.65	-31,443.32	426,233.94	377,045.41	370,741.73	478,544.00	77.47%	107,802.27	(6,303.68)	
411101	Temporary Out of Class	0.00	0.00	0.00	0.00	6,380.00	0.00	0.00	0.00%	-	(6,380.00)	
416101	Office Wages	8,597.72	8,718.12	7,308.39	95,879.43	73,989.37	97,709.09	127,794.00	76.46%	30,084.91	23,719.72	
416102	Pool Wages	17,999.02	13,752.13	6,930.25	154,151.50	144,018.02	180,846.43	191,818.00	94.18%	11,171.57	36,628.41	
416103	Maintenance Wages	4,819.18	4,604.97	4,461.03	51,218.83	47,233.38	50,432.27	66,000.00	76.41%	15,567.73	3,198.89	
416104	Supervision Wages	3,955.20	0.00	768.00	7,858.45	0.00	40,812.24	51,419.00	78.98%	10,806.76	40,612.24	
416107	ASP/Camp Wages	18,930.47	12,788.85	7,160.63	121,061.80	138,580.51	186,833.17	285,000.00	65.56%	98,166.83	48,252.66	
416108	EEC Wages	36,831.89	33,597.06	24,021.26	401,104.31	329,272.82	393,713.11	576,520.00	68.29%	182,806.89	64,440.29	
416110	Vacation Expense	481.76	4,376.15	-4,332.94	-7,462.98	15,603.52	537.27	0.00	0.00%	(537.27)	(15,066.25)	
431100	Social Security	8,219.89	7,204.59	5,093.60	78,145.24	69,188.63	80,620.12	110,180.00	73.17%	29,559.88	11,431.49	
431200	Medicare Contribution	1,922.40	1,684.93	1,191.25	18,275.90	18,180.67	19,193.75	25,768.00	74.49%	6,574.25	3,013.08	
445100	Unemployment Insurance	0.00	9,812.00	0.00	474.00	17,798.09	751.00	0.00	0.00%	(751.00)	(17,047.09)	
463100	District Employee Benefits	12,409.37	11,725.26	12,633.16	123,162.18	115,450.31	147,121.38	222,122.00	66.23%	75,000.62	31,671.07	
	PAYROLL EXP SUBTOTAL	151,226.48	148,395.71	96,677.95	1,470,102.40	1,350,740.73	1,568,911.56	2,135,165.00	73.48%	566,253.44	218,170.83	
416105	Program Specialist	138.60	1,344.30	3,380.40	74,295.84	5,227.05	64,765.88	36,000.00	179.91%	(28,765.88)	59,538.83	
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	13,434.04	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	0.00	0.00	250.82	3,829.56	3,651.09	3,063.83	5,800.00	52.82%	2,736.17	(587.26)	
515600	Household Expense	4,755.02	7,358.64	3,138.13	41,724.82	64,820.51	48,387.13	67,730.00	71.44%	19,342.87	(16,433.38)	
519300	Office Expense	16,294.34	16,318.04	5,627.86	93,738.11	74,360.11	99,462.16	104,800.00	94.91%	5,337.84	25,082.05	
533100	Memberships	317.70	5.35	340.50	8,057.75	8,686.41	16,230.74	12,550.00	129.33%	(3,680.74)	7,544.33	
542300	Maintenance-Equipment	13,532.86	0.00	144.59	11,741.42	4,595.20	21,428.23	5,000.00	428.52%	(16,428.23)	16,831.03	
545900	Maintenance-Facilities & Imprv	4,012.80	1,696.35	2,851.22	54,660.32	29,101.72	48,034.91	85,250.00	56.35%	37,215.09	18,933.19	
563800	Utility Expense	4,823.86	11,262.24	4,073.74	85,262.99	95,257.38	101,291.64	115,000.00	88.08%	13,708.36	6,034.26	
572200	Employee Expense Relmb	0.00	0.00	0.00	290.66	0.00	77.33	0.00	0.00%	(77.33)	77.33	
585600	Contract Expenses	5,497.50	3,948.75	9,345.00	44,389.84	76,315.75	28,321.72	35,250.00	80.35%	6,928.28	(47,994.03)	
598800	Program Specific Expenses	7,490.57	4,803.22	4,428.26	85,775.80	37,172.97	86,382.13	117,200.00	73.70%	30,817.87	49,209.16	
671200	Telephone Service Charges	293.37	1,258.72	600.68	6,327.67	8,889.18	5,178.80	3,500.00	147.97%	(1,678.80)	(3,490.38)	
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. & Imprmnts not cap.	0.00	0.00	0.00	662.57	0.00	0.00	0.00	0.00%	-	-	
731101	F/A Equipment not capitalized	0.00	1,971.80	500.00	5,528.51	1,971.80	7,578.00	13,500.00	56.13%	5,922.00	5,606.20	
	TOTAL OPERATING EXPENSES	208,383.10	198,363.12	131,359.15	2,088,970.00	1,867,911.54	2,210,403.66	2,848,037.00		637,633.34	342,492.12	
	NET INCOME AFTER OPERATING EXP	26,296.88	110,654.95	-137,317.94	278,365.24	386,392.47	1,152,388.56	636,367.00		(516,021.56)	765,986.09	
633100	Bond-Interest Expense	0.00	0.00	0.00	77,050.50	73,098.00	69,052.50	69,053.00	100.00%	0.50	(4,045.50)	
633200	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	1,184.15	0.00	1,840.13	15,563.65	24,934.00	28,000.00	89.05%	3,066.00	9,370.35	
721101	Construction in Progress	4,051.84	0.00	3,248.76	744,869.87	0.00	14,237.34	45,000.00	31.64%	30,762.66	14,237.34	
731100	Fixed Assets-Equipment	0.00	0.00	0.00	10,000.00	0.00	26,759.65	31,000.00	86.32%	4,240.35	26,759.65	
	TOTAL FIXED ASSETS	4,051.84	1,184.15	3,248.76	756,710.00	15,563.65	65,930.99	104,000.00	63.40%	38,069.01	50,367.34	
	NET INC AFTER OPEX, BOND INT & PRINC PYMT. & F/A	22,245.04	109,470.80	-140,560.70	-682,395.26	169,730.82	884,405.07	330,314.00		(554,091.07)	714,674.25	
80002	Accrued Bond Interest payable							11,165.14				
80003	Accrued Bond Principal							92,000.00				
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				

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

	FINAL			FINAL	FINAL
	4/30/22	4/30/2021	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	100.00
005000 - Silicon Valley Bank	381,709.54	368,109.12	333,725.63	467,140.64	348,447.93
006000 - Petty Cash-pool	80.00	80.00	80.00	80.00	80.00
007000 - Bank of New York Mellon	-	-	-	0.01	0.01
011100 - Cash In Treasury	3,078,940.76	2,263,063.78	2,384,003.73	2,521,689.13	3,533,673.49
Total Checking/Savings	3,461,030.30	2,631,352.90	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	1,046.95	40.00	18,717.08	15,786.65	22,649.47
Total Other Current Assets	1,046.95	40.00	24,409.19	26,721.75	42,974.40
Total Current Assets	3,462,077.25	2,631,392.90	2,742,620.10	3,016,593.01	3,925,275.83
Fixed Capital Assets, net of depreciation					
Building	4,314,912.58	4,376,734.82	4,471,074.20	3,033,866.52	3,145,802.23
Improvements	120,842.27	106,281.80	104,899.18	113,793.26	122,807.42
Equipment	121,279.93	113,621.63	108,166.15	130,959.53	141,431.69
Land	19,532.00	19,532.00	19,532.00	19,532.00	19,532.00
Construction in Progress	16,754.00	-	2,516.50	1,479,259.42	150,513.68
Total Fixed Assets	4,593,320.78	4,616,170.25	4,706,190.03	4,777,410.73	3,580,087.02
TOTAL ASSETS	8,055,398.03	7,247,563.15	7,448,810.13	7,794,003.74	7,505,362.85
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payables					
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	3,818.16	2,824.24	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	11,165.14	11,852.32	23,704.66	25,027.34	26,339.66
80003 - Bond Principal accrual	92,000.00	89,666.68	110,833.34	106,666.68	105,833.32
Total Other Current Liabilities	106,983.30	103,343.24	259,161.03	214,520.34	235,701.57
Total Current Liabilities	106,983.30	103,343.24	303,841.35	705,052.71	405,508.69
Long Term Liabilities					
265900 - COP Bond	2,069,000.00	2,205,333.32	2,183,166.66	2,315,333.32	2,443,166.68
266000 - Compensated absences	57,312.39	54,219.52	56,775.12	36,616.00	49,764.12
Total Long Term Liabilities	2,126,312.39	2,259,552.84	2,239,941.78	2,351,949.32	2,492,930.80
Total Liabilities	2,233,295.69	2,362,896.08	2,543,783.13	3,056,992.03	2,898,439.49
Equity					
081300/081400 - Fund Balance	4,644,871.36	4,718,683.78	4,640,516.34	4,698,539.97	5,541,137.21
Investment in Capital Asset Net of Debt	2,432,320.78	2,322,170.25	2,412,190.03	2,355,410.73	1,031,087.02
Amount to be provided	(2,172,165.14)	(2,305,852.32)	(2,317,704.66)	(2,447,027.34)	(2,575,339.66)
Change in net position	917,075.34	149,665.36	170,025.29	128,078.35	610,038.79
Total Equity	5,822,102.34	4,884,667.07	4,905,027.00	4,735,001.71	4,606,923.36
TOTAL LIABILITIES & EQUITY	8,055,398.03	7,247,563.15	7,448,810.13	7,794,003.74	7,505,362.85

Highlands Recreation District Sales by Item Summary April 2022

05/02/22

Service	Apr 22		
	Qty	Amount	% of Sales-
ASP-IN CROWD (IN CROWD)	13	5,634.00	2.3%
ASP-SPRING CAMP (ASP-SPRING CAMP)	25	2,081.41	0.8%
ASP-Summer Camp (ASP-Summer Camp)	41	18,103.00	7.3%
ASP Fees	96.00	43,883.00	17.8%
EARLY EDUCATION CENTER (EARLY EDUCATION CENTER)	49	94,501.00	38.2%
GOVT REV (ALL OTHER LOCAL GOVT PREV)	1	2,000.00	0.8%
Interest Inc (Interest Income)	1	3.85	0.0%
Pool-Drop In (Pool Drop-In Fees)	105	2,071.00	0.8%
POOL-LIFEGUARD (Lifeguard Training/Junior Lifeguard)	6	1,590.00	0.6%
POOL-NON-RES PUNCH CARD (POOL-NON-RES PUNCH CARD)	27	3,460.00	1.4%
POOL-PRIV/SEMI (PRIV/SEMI)	110	11,185.00	4.5%
Pool-Rental (Pool-Rental)	6	1,570.00	0.6%
POOL-RESIDENT PUNCH CARD (POOL-RESIDENT PUNCH CAR...)	8	686.00	0.3%
Pool-Swim Lessons (Group Swimming Lessons)	156	6,165.00	2.5%
Pool-Swim Team (Swim Team)	1	4,995.77	2.0%
Pool Member-Resident (Pool Member-Resident)	3	390.00	0.2%
Property Taxes (Property Taxes)	1	28,588.85	11.6%
Rentals (Rentals)	7.00	6,802.00	2.8%
Seasonal Program (Seasonal Program)	75	10,447.40	4.2%
Special Events (Special Events)			
Craft Fair (Spring Craft Fair Vendor)	20	570.00	0.2%
Easter (Easter) <i>- POOL 466.00 - Seals 442.00</i>	80	908.00	0.4%
Total Special Events (Special Events)	100.00	1,478.00	0.6%
TRANSACTION FEE (TRANSACTION FEE)	148	1,521.70	0.6%
Total Service	979.00	247,156.98	100.0%
TOTAL	979	247,156.98	100.0%

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247,156.98 +

REFUND 12,477.00 -

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234,679.98*

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

Service	Jul '21 - Apr 22			
	Qty	Amount	% of Sales	Avg Price
ASP-FALL CAMP (FALL CAMP)	106	17,939.84	0.5%	169.24
ASP-IN CROWD (IN CROWD)	179	73,050.37	2.1%	408.10
ASP-SPRING CAMP (ASP-SPRING CAMP)	216	41,180.49	1.2%	190.65
ASP-Summer Camp (ASP-Summer Camp)	231	103,370.16	3.0%	447.49
ASP-WINTER CAMP (ASP-WINTERCAMP)	203	17,745.00	0.5%	87.41
ASP Fees	1,041.00	507,145.00	14.8%	487.17
EARLY EDUCATION CENTER (EARLY EDUCATION CENTER)	485	999,017.50	29.3%	2,059.83
GOVT REV (ALL OTHER LOCAL GOVT PREV)	1	2,000.00	0.1%	2,000.00
Interest Inc (Interest Income)	12	10,827.56	0.3%	902.30
Misc Revenues (Misc Revenues)	17	483,218.33	14.1%	28,424.61
Pool-Drop In (Pool Drop-In Fees)	533	75,755.27	2.2%	142.13
POOL-LIFEGUARD (Lifeguard Training/Junior Lifeguard)	28	6,545.00	0.2%	233.75
POOL-NON-RES PUNCH CARD (POOL-NON-RES PUNCH CARD)	77	8,657.00	0.3%	112.43
POOL-PRIV/SEM (PRIV/SEMI)	921	74,402.00	2.2%	80.78
Pool-Rental (Pool-Rental)	42	16,777.00	0.5%	399.45
POOL-RESIDENT PUNCH CARD (POOL-RESIDENT PUNCH CAR...)	72	6,813.00	0.2%	94.63
Pool-Swim Lessons (Group Swimming Lessons)	1,341	77,378.00	2.3%	57.70
Pool-Swim Team (Swim Team)	10	112,106.15	3.3%	11,210.62
Pool Member-Resident (Pool Member-Resident)	3	390.00	0.0%	130.00
Property Taxes (Property Taxes)	13	552,826.90	16.2%	42,525.15
Rentals (Rentals)	75.00	67,334.00	2.0%	897.79
Seasonal Program (Seasonal Program)	883	140,783.42	4.1%	159.44
Special Events (Special Events) <i>- pool 466.00</i> <i>- fees 5,789.00</i>	300.00	6,255.00	0.2%	20.85
TENNIS COURT KEY (TENNIS COURT KEY)	19	380.00	0.0%	20.00
TRANSACTION FEE (TRANSACTION FEE)	1,752	13,248.96	0.4%	7.56
Total Service	8,560.00	3,415,145.95	100.0%	398.97
TOTAL	8,560	3,415,145.95	100.0%	398.97

3,415,145.95+
 REFUNDS 50,757.23-
 BOUNCED CKS (P+RCD) 1,113.92-
 (MISC) 482.58-
 -002
 3,362,792.22*

Highlands Recreation District Profit & Loss by Class

April 2022

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Accrual Basis

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
Income							
102100 · Property Taxes	0.00	0.00	28,588.85	0.00	0.00	0.00	28,588.85
152100 · Interest Earned	0.00	0.00	3.85	0.00	0.00	0.00	3.85
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	-1,904.00	-2,306.00	0.00	-3,121.00	0.00	-5,146.00	-12,477.00
232101 · Refunds - Fees	69,701.41	94,501.00	1,521.70	32,578.77	6,802.00	11,459.40	216,564.28
232100 · Park & Recreation Fees - Other							
Total 232100 · Park & Recreation Fees	67,797.41	92,195.00	1,521.70	29,457.77	6,802.00	6,313.40	204,087.28
Total Income	67,797.41	94,195.00	30,114.40	29,457.77	6,802.00	6,313.40	234,679.98
Gross Profit	67,797.41	94,195.00	30,114.40	29,457.77	6,802.00	6,313.40	234,679.98
Expense							
411100 · Permanent Salaries	7,229.24	5,492.32	18,845.70	5,492.32	0.00	0.00	37,058.58
411101 · Temporary Out of Class	0.00	0.00	0.00	0.00	0.00	0.00	0.00
416101 · Office Wages	0.00	0.00	8,597.72	0.00	0.00	0.00	8,597.72
416102 · Pool Wages	0.00	0.00	0.00	17,999.02	0.00	0.00	17,999.02
416103 · Maintenance Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
416104 · Supervision Wages	0.00	0.00	4,819.18	0.00	0.00	0.00	4,819.18
416105 · Program Specialist	0.00	0.00	0.00	0.00	2,636.80	1,318.40	3,955.20
416107 · ASP/Camp Wages	18,930.47	0.00	0.00	0.00	0.00	138.60	18,930.47
416108 · EEC Wages	0.00	36,831.89	0.00	0.00	0.00	0.00	36,831.89
416110 · Vacation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431100 · Social Security	1,613.63	2,860.86	481.76	0.00	163.93	82.19	4,968.27
431200 · Medicare Contribution	377.38	669.08	2,045.95	1,453.33	163.93	82.19	4,612.86
463100 · District Employee Benefits	2,913.02	2,704.46	478.49	339.89	38.34	19.22	6,473.41
515600 · Household Expense	0.00	0.00	4,425.67	1,689.06	338.59	338.57	6,451.22
515601 · Recology	0.00	0.00	988.13	0.00	0.00	0.00	988.13
515602 · Janitorial Supplies	10.98	170.00	85.91	0.00	0.00	0.00	266.89
515605 · Cleaning Company	1,050.00	1,400.00	210.00	700.00	140.00	0.00	3,500.00
Total 515600 · Household Expense	1,060.98	1,570.00	1,284.04	700.00	140.00	0.00	4,755.02
519300 · Office Expense	0.00	0.00	301.96	0.00	0.00	0.00	301.96
519303 · General Office Supplies	0.00	512.00	0.00	0.00	0.00	0.00	512.00
519304 · Advertising/Recruiting	0.00	0.00	0.00	0.00	0.00	0.00	0.00
519305 · Postage & Mailing Expense	0.00	0.00	20.42	0.00	0.00	0.00	20.42
519307 · Other Office Expense	0.00	0.00	8,835.30	12.99	24.99	0.00	8,873.28
519308 · Credit card/ACH fee	0.00	0.00	5,092.31	0.00	0.00	0.00	5,092.31
519309 · Payroll service fees	0.00	0.00	1,494.37	0.00	0.00	0.00	1,494.37
Total 519300 · Office Expense	0.00	512.00	15,744.36	12.99	24.99	0.00	16,294.34
533100 · Memberships	0.00	39.95	277.75	0.00	0.00	0.00	317.70
542300 · Maintenance-Equipment	0.00	0.00	144.86	13,388.00	0.00	0.00	13,532.86
545900 · Maintenance-Facilities & Imprv	0.00	0.00	0.00	1,032.49	0.00	0.00	1,032.49
545903 · Paint, Solvents & Chemicals	0.00	21.93	456.93	0.00	0.00	0.00	478.86
545905 · Locks & Security System	0.00	0.00	473.87	0.00	0.00	0.00	473.87
545909 · Other General Maintenance	0.00	0.00	2,027.58	0.00	0.00	0.00	2,027.58
545912 · Vehicle Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 545900 · Maintenance-Facilities & Imprv	0.00	21.93	2,958.38	1,032.49	0.00	0.00	4,012.80
563800 · Utility Expense	0.00	650.00	1,400.20	1,164.84	0.00	0.00	3,215.04
563801 · P G & E							

Highlands Recreation District Profit & Loss by Class

April 2022

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Accrual Basis

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
563802 · Water	0.00	447.68	387.05	774.09	0.00	0.00	1,608.82
Total 563800 · Utility Expense	0.00	1,097.68	1,787.25	1,938.93	0.00	0.00	4,823.86
585600 · Contract Expenses							
585603 · Legal fees	0.00	0.00	4,657.50	0.00	0.00	0.00	4,657.50
585604 · Consultants	0.00	0.00	840.00	0.00	0.00	0.00	840.00
Total 585600 · Contract Expenses	0.00	0.00	5,497.50	0.00	0.00	0.00	5,497.50
596600 · Program Specific Expenses							
596603 · Snacks-ASP	736.79	0.00	0.00	0.00	0.00	0.00	736.79
596604 · Supplies-ASP	525.21	0.00	0.00	0.00	0.00	0.00	525.21
596607 · Misc Exp-POOL	0.00	0.00	0.00	517.67	0.00	0.00	517.67
596611 · Misc Exp-OTHER	0.00	0.00	82.31	0.00	0.00	0.00	82.31
596612 · Special Events	0.00	0.00	0.00	99.92	0.00	323.00	424.92
596613 · Conferences/Seminars	936.88	0.00	667.55	0.00	0.00	0.00	1,604.43
596616 · Incrowd Rent	819.75	0.00	0.00	0.00	0.00	0.00	819.75
596621 · EEC supplies	0.00	320.80	0.00	0.00	0.00	0.00	320.80
596622 · EEC Snacks	0.00	868.20	0.00	0.00	0.00	0.00	868.20
596623 · EEC Special Activities	0.00	395.75	0.00	0.00	0.00	0.00	395.75
596624 · EEC Misc	0.00	93.90	0.00	0.00	0.00	0.00	93.90
596626 · MISC EXP-SWIM TEAM	0.00	0.00	0.00	1,100.84	0.00	0.00	1,100.84
Total 596600 · Program Specific Expenses	3,018.63	1,678.65	749.86	1,718.43	0.00	323.00	7,490.57
671200 · Telephone Service Charges	0.00	0.00	293.37	0.00	0.00	0.00	293.37
7211 · Fixed Assets-Structures/Improve							
721101 · Construction In Progress	0.00	0.00	4,051.84	0.00	0.00	0.00	4,051.84
Total 7211 · Fixed Assets-Structures/Improve	0.00	0.00	4,051.84	0.00	0.00	0.00	4,051.84
Total Expense	35,143.35	53,478.82	72,483.68	45,764.46	3,342.65	2,221.98	212,434.94
Net Income	32,654.06	40,716.18	-42,369.28	-16,306.69	3,459.35	4,091.42	22,245.04

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

9:49 PM
05/02/22
Accrual Basis

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
Income							
102100 - Property Taxes	0.00	0.00	552,826.90	0.00	0.00	0.00	552,826.90
152100 - Interest Earned	0.00	0.00	10,827.56	0.00	0.00	0.00	10,827.56
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	-5,488.92	-2,306.00	-77.11	-18,286.50	-4,102.00	-20,516.70	-50,787.23
232102 - Bounced Checks-Fees	-559.92	0.00	0.00	-80.00	-400.00	-74.00	-1,113.92
232100 - Park & Recreation Fees - Other	760,430.86	999,017.50	13,248.96	379,289.42	67,334.00	146,952.42	2,366,273.16
Total 232100 - Park & Recreation Fees	754,402.02	996,711.50	13,171.85	360,922.92	62,832.00	126,361.72	2,314,402.01
265800 - Miscellaneous Revenue	7,100.00	8,782.19	466,873.56	0.00	0.00	0.00	482,755.75
Total Income	761,502.02	1,007,473.69	1,043,699.87	360,922.92	62,832.00	126,361.72	3,362,792.22
Gross Profit	761,502.02	1,007,473.69	1,043,699.87	360,922.92	62,832.00	126,361.72	3,362,792.22
Expense							
411100 - Permanent Salaries	76,040.70	56,021.66	183,657.70	56,021.67	0.00	0.00	370,741.73
411101 - Temporary Out of Class	0.00	0.00	0.00	0.00	0.00	0.00	0.00
416101 - Offices Wages	0.00	0.00	97,709.09	0.00	0.00	0.00	97,709.09
416102 - Pool Wages	0.00	0.00	0.00	180,646.43	0.00	0.00	180,646.43
416103 - Maintenance Wages	0.00	0.00	50,432.27	0.00	0.00	0.00	50,432.27
416104 - Supervision Wages	0.00	0.00	0.00	0.00	27,178.08	0.00	27,178.08
416105 - Program Specialist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
416107 - ASP/Camp Wages	166,833.17	0.00	0.00	0.00	0.00	0.00	166,833.17
416108 - EEC Wages	0.00	393,713.11	0.00	0.00	0.00	0.00	393,713.11
416110 - Vacation Expense	0.00	0.00	537.27	0.00	0.00	0.00	537.27
431100 - Social Security	16,085.76	27,902.12	19,405.16	14,699.21	1,690.00	837.87	80,820.12
431200 - Medicare Contribution	3,762.01	6,525.52	4,877.32	3,437.71	395.25	195.94	19,193.75
445100 - Unemployment Insurance	0.00	0.00	751.00	0.00	0.00	0.00	751.00
463100 - District Employee Benefits	27,044.00	45,721.82	50,271.44	16,897.07	3,593.56	3,593.49	147,121.38
512100 - Clothing & Uniforms	1,008.00	0.00	0.00	2,055.83	0.00	0.00	3,063.83
515800 - Household Expense	0.00	0.00	8,804.07	0.00	0.00	0.00	8,804.07
515601 - Recology	163.61	3,777.69	3,691.76	0.00	0.00	0.00	7,663.06
515602 - Janitorial Supplies	9,450.00	13,050.00	1,890.00	6,300.00	1,260.00	0.00	31,950.00
515605 - Cleaning Company							
Total 515600 - Household Expense	9,613.61	16,927.69	14,385.83	6,300.00	1,260.00	0.00	48,387.13
519300 - Office Expense							
519301 - Outside Printing & Copy Serv	0.00	0.00	8,110.04	244.18	0.00	0.00	8,354.22
519303 - General Office Supplies	102.81	315.27	3,183.71	79.64	0.00	0.00	3,681.43
519304 - Advertising/Recruiting	0.00	512.00	824.00	0.00	0.00	0.00	1,336.00
519305 - Postage & Mailing Expense	0.00	0.00	5,490.30	0.00	0.00	0.00	5,490.30
519307 - Other Office Expense	1,178.95	548.79	20,163.12	573.36	199.92	24.99	22,689.13
519308 - Credit card/ACH fee	0.00	0.00	43,029.27	0.00	0.00	0.00	43,029.27
519309 - Payroll service fees	0.00	0.00	14,941.81	0.00	0.00	0.00	14,941.81
Total 519300 - Office Expense	1,281.76	1,376.06	95,682.25	897.18	199.92	24.99	99,462.16
533100 - Memberships	445.00	155.60	15,301.78	198.36	0.00	150.00	16,230.74
542300 - Maintenance-Equipment	0.00	2,181.04	2,147.18	17,095.01	0.00	0.00	21,426.23
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	13,130.67	0.00	0.00	13,130.67
545904 - Pool Supplies	0.00	0.00	0.00	3,292.09	0.00	0.00	3,292.09
545905 - Locks & Security System	626.00	2,486.38	1,053.69	450.00	0.00	328.86	4,943.95
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	768.13	592.51	5,909.96	0.00	0.00	0.00	7,270.60
545911 - Landscap/Garden Expense	0.00	1,086.44	0.00	0.00	0.00	0.00	1,086.44
545912 - Vehicle Expense	0.00	0.00	2,985.68	0.00	0.00	0.00	2,985.68
545913 - Ground/Facility Improvements	0.00	0.00	13,532.00	0.00	0.00	0.00	13,532.00

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

9:49 PM
 05/02/22
 Accrual Basis

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
Total 545900 - Maintenance-Facilities & Imprv	1,394.13	4,164.33	25,274.81	16,872.76	0.00	328.89	48,034.91
563800 - Utility Expense	0.00	5,146.35	21,847.77	53,434.45	0.00	0.00	80,428.57
563801 - P G & E	0.00	3,033.31	2,427.01	4,754.01	0.00	0.00	10,214.33
563802 - Water	0.00	0.00	10,648.74	0.00	0.00	0.00	10,648.74
563803 - Sewer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 563800 - Utility Expense	0.00	8,179.66	34,923.52	58,188.46	0.00	0.00	101,291.64
572200 - Employee Expense Reimb	0.00	0.00	77.33	0.00	0.00	0.00	77.33
585600 - Contract Expenses	0.00	0.00	10,996.72	0.00	0.00	0.00	10,996.72
585601 - Audit Fees	0.00	0.00	10,575.00	0.00	0.00	0.00	10,575.00
585603 - Legal fees	0.00	0.00	6,750.00	0.00	0.00	0.00	6,750.00
585604 - Consultants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 585600 - Contract Expenses	0.00	0.00	28,321.72	0.00	0.00	0.00	28,321.72
596600 - Program Specific Expenses	3,996.00	0.00	0.00	0.00	0.00	0.00	3,996.00
596602 - Spec Act-ASP	4,637.69	0.00	0.00	0.00	0.00	0.00	4,637.69
596603 - Snacks-ASP	5,331.21	0.00	0.00	0.00	0.00	0.00	5,331.21
596604 - Supplies-ASP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
596607 - Misc Exp-POOL	0.00	0.00	1,492.09	0.00	0.00	0.00	1,492.09
596608 - Misc Exp-ASP	1,962.01	0.00	0.00	0.00	0.00	0.00	1,962.01
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	2,563.87	0.00	0.00	0.00	2,563.87
596612 - Special Events	0.00	0.00	0.00	0.00	0.00	0.00	0.00
596613 - Conferences/Seminars	1,652.72	1,437.65	1,320.01	262.76	0.00	3,819.16	4,081.92
596614 - Pool Supplies	0.00	0.00	1,200.00	16.00	0.00	16.00	5,525.38
596616 - Incrowd Rent	12,920.20	0.00	3,177.34	0.00	0.00	0.00	3,177.34
596617 - Seasonal Programs	0.00	0.00	0.00	0.00	0.00	158.32	158.32
596621 - EEC supplies	0.00	14,075.35	0.00	0.00	0.00	0.00	14,075.35
596622 - EEC Snacks	0.00	6,155.71	0.00	0.00	0.00	0.00	6,155.71
596623 - EEC Special Activities	0.00	1,372.60	0.00	0.00	0.00	0.00	1,372.60
596624 - EEC Misc	0.00	1,305.98	0.00	0.00	0.00	0.00	1,305.98
596625 - MISC EXP-SWIM TEAM	0.00	0.00	0.00	17,422.26	0.00	0.00	17,422.26
Total 596600 - Program Specific Expenses	30,399.83	24,347.29	4,088.08	23,564.45	0.00	3,992.48	86,382.13
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	5,178.80	0.00	0.00	0.00	5,178.80
673100 - Insurance	6,483.87	6,483.87	8,856.00	7,907.16	948.85	948.85	31,828.60
673101 - CAPRI-WORKERS COMP	0.00	0.00	79,653.00	0.00	0.00	0.00	79,653.00
673102 - CAPRI-GEN INS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 673100 - Insurance	6,483.87	6,483.87	86,519.00	7,907.16	948.85	948.85	111,291.60
7211 - Fixed Assets-Structures/Improve	0.00	0.00	24,934.00	0.00	0.00	0.00	24,934.00
721100 - Fixed Assets-Structures/Impro	0.00	0.00	14,237.34	0.00	0.00	0.00	14,237.34
721101 - Construction in Progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 7211 - Fixed Assets-Structures/Improve	0.00	0.00	39,171.34	0.00	0.00	0.00	39,171.34
7311 - Fixed Assets-Equipment	0.00	0.00	11,503.21	15,256.44	0.00	0.00	26,759.65
731100 - Fixed Assets-Equipment	3,786.57	0.00	3,789.43	0.00	0.00	0.00	7,576.00
731101 - Equip-Not Capitalized	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 7311 - Fixed Assets-Equipment	3,786.57	0.00	15,292.64	15,256.44	0.00	0.00	34,337.65
Total Expense	399,321.61	795,632.27	776,005.53	420,030.74	35,265.66	86,272.54	2,478,387.15
Net Income	399,321.61	211,841.42	267,694.34	-58,107.82	27,566.34	38,099.18	884,405.07

#2625

CODE NO.	PAYABLE TO:	PURPOSE	AMOUNT
4161	SCOTT PERLSTEIN	PROG SPEC 4-5/22	2,175.00
4161	SHEEHAN'S MARTIAL ARTS	PROG SPEC 4-5/22	2,019.50
4631	GUARDIAN	INS 6/22	1,660.68
4631	KAISER FOUNDATION HEALTH PLAN	INS 6/22	9,379.29
5156	THE GREEN JANITORIAL CORPORATION	SERV 4/22	3,500.00
5156	HOME DEPOT PRO	SUPPLIES 4-5/22	1,541.20
5156	REGOLOGY	SERV 3/22	839.63
5459	DAU PRODUCTS	POOL CHEM 4/22	1,402.08
5638	CA WATER	SERV 3-5/22	1,135.79
5638	PG&E	SERV 4-5/22	7,046.61
5856	SHUTE MIHALY & WEINBERGER LLP	LEGAL SERV	1,307.50
7211	COMMUNITY PLAYGROUNDS, INC	PLAYGROUND PROJECT	1,500.00
	USBANK	SUPPLIES 3-4/22	11,218.58
	#5193-\$1247.97, #5459-\$1224.55, #5966-\$5657.75,		
	#5156-\$32.90, #731101-\$2034.68, #6712-\$138.73		
	#721101-\$882.00		
			44,725.86

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

MAY 10, 2022

DATE

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 10TH DAY OF MAY 2022



STAFF REPORT

Date: May 10, 2022

To: HRD Board of Directors

From: Derek Schweigart, General Manager

Re: Discussion/Motion: Award a contract to G&G Builders, Inc. for the construction of the HRD Playground and Sports Court Renovation Project in the amount of \$197,433, authorize a 5% contingency, and provide direction to staff regarding possible re-bid of add alternate items, including lighting for the sports court.

BACKGROUND:

On December 14, 2021, the Board approved the final design for the HRD Playground and Sports Court Renovation project and authorized the General Manager to solicit bids for construction once bid documents were developed and reviewed by District Counsel and by Board Member Pam Merkadeau. In January and February, the General Manager reported delay in developing bid documents due to the sports lighting component of the project which would require building permits for both the lighting standard foundations and electrical connections. To bid the lighting component, the project would have to be fully scoped by an electrical engineer to obtain the necessary calculations and specifications which was estimated to be around \$8,000 to \$10,000. The Board affirmed the importance of bidding the lighting component with the entire project, and staff was able to obtain electrical engineer consultant services from Leaf Engineers for \$5,500 to assist in completing the bid documents.

The bid documents were reviewed, and the notice of bids was published on April 15, 2022, pursuant to Public Contract Code section 20682.5. The notice was circulated in the San Mateo Daily Journal as well as in several builder exchanges throughout the Bay Area region and surrounding region.

DISCUSSION:

Staff solicited bids from qualified contractors with a deadline to submit by April 29, 2022. Following a mandatory pre-bid walkthrough at the project site on Thursday, April 21, 2022, which was attended by two companies. The District received a single bid for the project. The bid that was received was from G&G Builders, Inc. for a base bid amount of \$197,433. The base bid was approximately \$15,000 higher than the project estimate, but that was not unexpected given the current rising cost of building materials and demands on construction. It is common to allow for a 5% contingency for unknown issues that may be discovered during construction. Authorizing a 5% contingency rounded to the nearest dollar (\$9,872) would bring the authorized not to exceed amount to \$207,305 and will help to keep the project on track if any unanticipated issues arise during construction.

The base bid scope of work does not include any of the add alternate items that were solicited as part of the bid (Attachment A – Project Bid Form). The most notable of these was furnishing and installing sports court lighting which far exceeded the project estimate. The bid for lighting alone was \$67,788. Staff does not recommend the District pursue this component at this time, as the amount will push the project budget in excess of what the Board approved on December 14, 2021 (\$222,440). Staff recommends the Board instead authorize staff to rebid the lighting component separately, which will hopefully result in a larger number of bids that are closer to the estimate provided by Leaf Engineers (approximately \$30,000). Additional funding will need to be authorized by the Board at a future meeting if it wishes to pursue this course of action.

Other add alternate items (Attachment A – Project Bid Form) that were identified in the project design may be revisited at a later date as part of the District’s annual budget process and major maintenance and capital project planning.

If the Board does not want to award the construction contract to G&G Builders, Inc., it has the discretion to reject the bid and direct staff to readvertise.

FISCAL IMPACT:

The HRD Playground and Sports Court Renovation project funding is through the State’s Proposition 68 Per Capita Grant program with a maximum reimbursement of \$177,952. The grant program requires a 20% match which would require the District to contribute up to \$44,488 for a total project amount of \$222,440. The project budget was approved by the Board at the regular board meeting on December 14, 2021.

Project Budget

Construction with 5% contingency	\$ 207,305
Community Playgrounds Inc. (Playground Design)	\$ 9,325
Leaf Engineers (Lighting Design)	\$ 5,500
Total:	\$ 222,130
<i>Approved Budget:</i>	<i>\$ 222,440</i>

RECOMMENDATION:

- 1) Staff recommends the Board award a contract to G&G Builders for the construction of the HRD Playground and Sports Court Renovation project in the amount of \$197,433 and authorize a 5% contingency.
- 2) If the Board desires, direct staff to prepare a notice for bids to furnish and install sports court lighting and complete the building permit process with the County. Staff will return to the Board with a request for funding and/or include as part of the District’s annual budget process.

ATTACHMENTS:

- A. Project Bid Form

Highlands Recreation District Playground and Sports Court Renovation Project

SITE PREP AND DEMO

1. Remove/Dispose Inner Playground Fence	_____ LS	\$ _____
2. Remove/Dispose Entry Ramp	_____ LS	\$ _____
3. Remove/Dispose Concrete Picnic Tables	_____ LS	\$ _____
4. Remove Basketball Ct. Fence	_____ LS	\$ _____
5. Remove/Dispose Sand Box & Sand	_____ LS	\$ _____

PLAY AREA DEVELOPMENT

6. Refurbish Fence Along Access Road	_____ LS	\$ _____
7. Relocate Shade Umbrella & Tot Swing	_____ LS	\$ _____
8. (N) Chain Link Fence 4' HT.	_____ LS	\$ _____
9. Relocate/ Repair 2-5 Play structure	_____ LS	\$ _____
10. Repair 5-12 Play Structure	_____ LS	\$ _____
11. Top Off EWF Wood Chips 25 CY	_____ CY	\$ _____
12. Arch Basket Swing and Solo Spinner	_____ LS	\$ _____

ATHLETIC COURTS

13. Furnish/Install Basketball Standard	_____ LS	\$ _____
14. Repair Cracks & Slurry Seal Courts	_____ LS	\$ _____
15. Restripe Courts/White Paint	_____ LS	\$ _____

PARK IMPROVEMENTS

16. Furnish/Install Picnic Area	_____ LS	\$ _____
17. Furnish/Install Jug filler Fountain	_____ LS	\$ _____
18. Provide/Install Sand Play Area	_____ LS	\$ _____
19. Furnish/Install Entry Ramp & Railings	_____ LS	\$ _____
20. Furnish/Install Curved Trex Benches (2)	_____ EA	\$ _____

BASE BID TOTAL \$ _____

ADD ALTERNATE ITEMS

ADD ALT 1. Furnish/Install Basketball Court Lighting	_____ LS	\$ _____
ADD ALT 2. Furnish/Install Rock Craft Ledge	_____ LS	\$ _____
ADD ALT 3. Furnish/Install Gametime Vista Tree top 2	_____ LS	\$ _____
ADD ALT 4. Furnish/Install Playcraft Play Panels	_____ LS	\$ _____

ADD ALT 5. Relocate Ball back Board	_____ LS	\$ _____
ADD ALT 6. Re Grade sports court to mitigate slope	_____ LS	\$ _____
ADD ALT 7. Color coat and Restripe Courts	_____ LS	\$ _____
ADD ALT 8. Furnish/Install STD Drinking Fountain in play area	_____ LS	\$ _____

In accordance with the above understanding, the undersigned proposes to perform the Work, furnish all materials and complete the Work in its entirety, in the manner and under the conditions required in the contract documents for the Total Base Bid Price of:

(Amount in words)

\$ _____.

(Amount in numbers)

The undersigned agrees that extra work, if any, will be performed in accordance with Article 1-11 of the General Conditions of the Contract and will be paid for in accordance with Article 1-18 of the General Conditions of the Contract.

Amounts shall be shown in both words and figures, where indicated. In case of discrepancy, the amount shown in words will govern.

The above prices shall include all labor, materials, bailing, shoring, removal, overhead, profit, taxes, insurance and incidentals required to complete the Work. The names and addresses of all persons and parties interested in the foregoing Bid as principals are as follows:

(Give full name of corporation, or partnership, or Limited Liability Company, or Individual, or Joint Venture.)

The undersigned hereby certifies that they can furnish labor that can work in harmony with all other elements of labor employed or to be employed on the work.

The undersigned hereby certifies under the penalties of perjury that this bid is in all respects bona fide, fair, and made without collusion or fraud with any other person. As used in this section, the word "person" shall mean any natural person, joint venture, partnership, corporation, or other business or legal entity.

Social Security Number or Federal ID

Signature of Individual or Corporate Name

Contractor's State License Number

By: _____
Corporate Officer (if applicable)

Notice of acceptance should be mailed, faxed, emailed, or delivered to the following:

(Name)

By: _____
(Title)

(Business Address)

(City and State)

(Phone Number)

(Email address)

Date: _____