



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

February 13, 2024

7:00 P.M. – Regular Board Meeting

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"A Community Place to Learn, Grow & Play"

Topic: HRD Regular Board Meeting

Time: February 13, 2024, 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:

Topic: HRD Regular Board Meeting

Time: February 13, 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

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

Meeting ID: 834 4632 3386

Passcode: 771620

Dial by your location

+1 669 900 6833 US (San Jose)

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

1. Call to Order
2. Review and approval of the minutes for the Regular Board Meeting on January 9, 2024 and the minutes for the Special Board Meeting on January 12, 2024.
3. Public Forum: The public forum provides an opportunity for members of the public to speak on any item within the jurisdiction of the Board that is not on the agenda. Public comment is limited to (3) minutes per person. When an item is not listed on the agenda, State law prohibits Board discussion or action. Board Members may only "briefly respond" to statements made and questions posed. For example, State law allows Board Members to ask questions for clarification and provide a reference to staff or other resources for factual information. Additionally, the Board may also direct staff to report back and/or place a matter on a future agenda for discussion.
4. Manager's Report
 - a. Administration
 - b. Programming
5. Financial Report
 - a. Monthly Statement

6. Old Business:
 - a. Discussion: Update on revisions to non-profit group pricing for rental space
 - b. Discussion: TK for All impacts and considerations for HRD
 - c. Discussion: Feedback from EEC parents regarding program operations

7. New Business:
 - a. Discussion: Ad Hoc General Manager Recruitment Committee Updates and Recommendations
 - b. Discussion: Ad Hoc EEC Director Recruitment Committee Updates and Recommendations
 - c. Discussion: Set date for Strategy Session Meeting of the Board of Directors
 - d. Discussion/Motion: RNE-3 Benefits Classification
 - e. Discussion: Determine additional Ad Hoc and Standing Committees of the Board
 - f. Discussion/Motion: Hire a recruiter for the purpose of recruiting a new General Manager
 - g. Discussion/Motion: Open sweep account with SVB
 - i. Resolution 2024-01

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

9. Review and Payment of Bills
 - a. Action: Motion to approve Expenditures

10. HRD Board of Directors Announcements

12. Adjournment

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

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

Board Meetings are accessible to people with disabilities. Individuals who need special assistance or disability-related modification or accommodation (including auxiliary aids or services) to participate in this meeting; or who have a disability and wish to request an alternative format for the agenda, meeting notice, agenda packet or other writings

that may be distributed at the meeting, should contact the Board Secretary at generalmanager@highlandsrec.ca.gov. Notification in advance of the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and the materials related to it. Public records that relate to any item on the open session agenda for a regular board meeting are available for public inspection. Those records that are distributed less than 72 hours prior to the meeting are available for public inspection at the same time they are distributed to all members, or a majority of the members of the Board. The Board has designated the office of the Highlands Recreation District, located at 1851 Lexington Ave, for the purpose of making those public records available for inspection. The agenda, meeting notice, agenda packet and other writings distributed to the Board in connection with this meeting are also available for public review at this link: <https://highlandsrec.ca.gov/hrd-board-meetings>.



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"A Community Place to Learn, Grow & Play"

Topic: HRD Regular Board Meeting

Time: January 9, 2024, 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:

Topic: HRD Regular Board Meeting

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

Join Zoom Meeting

<https://us06web.zoom.us/j/81611693852?pwd=Dc5CSjinqfGCSsxG1tk8eaDUPSVEH4.1>

Meeting ID: 816 1169 3852

Passcode: 707914

Dial by your location

+1 669 900 6833 US (San Jose)

Board Members:

Andrew Aquino (Vice President)

Shirin Bakhshay

Pam Merkadeau (President)

Eric Olbekson

Uy Ut

Staff:

Jeff Brier (General Manager) - Absent

Meg Catmull (Assistant General Manager)

Mike Koenig (K-8 Childcare Director)

Julia Fior (Recreation Coordinator)

Cynthia Fregoso (Administrative Coordinator)

1. Call to Order

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

2. Closed Session

CONFERENCE WITH LABOR NEGOTIATOR: Pursuant to Government Code Section 54957.6, conference with the District's designated representative 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.

Board Vice President Andrew Aquino was appointed as the District's designated labor negotiator. No other action was reported from the Closed Session.

3. Review and Approval of Minutes

Board Member Bakhshay made a motion, Board Member Aquino second, to approve the Regular Board Meeting Minutes from 12/12/2023. The motion passed.

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

4. Public Forum:

Public comments were received.

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
 - i. The matter was tabled.

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.

For the good of the order, item #8.e was moved after Public Forum

9. Upcoming Meetings: Feb 13 – Mar 12 – Apr 9

10. Review and Payment of Bills

- a. Action: Motion to approve Expenditures
 - i. Board Member Aquino made a motion, Board Member Olbekson second, to pay the bills. The motion passed unanimously.
Vote: AA - Y; SB – Y; PM – Y; EO – Y; UU – Y

11. HRD Board of Directors Announcements

12. Adjournment

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

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

The Meeting adjourned at 8:39 pm.

Respectfully Submitted,

Meg Catmull
Board Secretary

Board President or Vice President: _____

Signature: _____



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"A Community Place to Learn, Grow & Play"

Topic: HRD Special Board Meeting

Time: January 12, 2024, 08:15 AM 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:

Topic: HRD Regular Board Meeting

Time: January 12, 2024, 08:15 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/84331233215>

Meeting ID: 843 3123 3215

Dial by your location

+1 669 900 6833 US (San Jose)

Find your local number: <https://us06web.zoom.us/u/kdfDI3HwNm>

Board Members:

Andrew Aquino (Vice President)

Shirin Bakhshay- Absent

Pam Merkadeau (President)

Eric Olbekson

Uy Ut - Absent

Staff:

Jeff Brier (General Manager) - Absent

Meg Catmull (Assistant General Manager)

1. Call to Order

The meeting was called to order at 8:15 am by President Merkadeau.

2. Public Forum:

Nothing to report.

3. Old Business

a. Discussion/Motion: Appoint Interim General Manager: appoint Christopher Gurr to serve as General Manager on an interim basis.

i. Board Member Aquino made a motion, Board Member Olbekson second, to appoint Christopher Gurr as Interim General Manager for 20 hours per week at an hourly rate of \$140 with reimbursement of insurance for General and Professional liability, through April 11, 2024. The motion passed.

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

4. Upcoming Meetings: Feb 13 – Mar 12 – Apr 9

5. HRD Board of Directors Announcements

6. Adjournment

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

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

The Meeting adjourned at 8:37 am.

Respectfully Submitted,

Meg Catmull
Board Secretary

Board President or Vice President: _____

Signature: _____



MEMORANDUM

Date: February 13, 2024
To: HRD Board of Directors
From: Christopher Gurr, Interim General Manager
Re: General Manager's Report

Projects

- Details included in ASP Director staff report.

EEC Director Recruiting

- An offer has been extended to the top candidate after reviewing feedback from parents, the Ad Hoc Committee, EEC staff, and other panel members.

Core Staff Retreat

- A retreat for core staff was held on February 1st at a cabin rental near Los Gatos. The event was well attended and well received.
- Items addressed and discussed at the retreat included staff retention, culture, morale, District Values, and inclusivity in programming & culture.
- Special thanks to Meg Catmull for organizing and leading the retreat.

SDLF Transparency Certificate of Excellence

- The District has applied for and received the Special District Leadership Foundation's Transparency Certificate of Excellence.

Staff Development

- Assistant General Manager, Meg Catmull, attended the 2024 Special District Leadership Academy and received the Certificate in Special District Leadership. She has already put the knowledge she learned at this conference into use at HRD.
- We are supportive of HRD staff and their professional development through attendance in conferences and seminars such as the SDLA.

GM Transition

- Morale has increased significantly, and the approachability of management has been well received by staff.
- There has been a fairly seamless GM transition. Projects & tasks have been distributed and delegated appropriately.

2023 Board Meeting Attendance Report

- Please see separate attachment.

2023 Winter Break Closure Update

- Feedback was received from community members and staff which indicated that the break was well received.
- One item that was raised for 2024, was whether some programs such as open & lap swim could continue through the break.

2024 Staff Holiday & Winter Closure Dates

- Please see separate attachment.

2023 Board Member Attendance Report

<p>January 10, 2023 Board Meeting: Andrew Aquino – Present Shirin Bakhshay - Present Pamela Merkadeau – Present Uy Ut - Present Eric Olbekson – Present</p>	<p>July 11, 2023 Board Meeting: Andrew Aquino – Present Shirin Bakhshay - Absent Pamela Merkadeau – Present Uy Ut - Present Eric Olbekson - Present</p>
<p>February 14, 2023 Board Meeting: Andrew Aquino – Present Shirin Bakhshay - Present Pamela Merkadeau – Present Uy Ut - Present Eric Olbekson - Present</p>	<p>July 25, 2023 Special Board Meeting: Andrew Aquino – Present Shirin Bakhshay - Present Pamela Merkadeau – Present Uy Ut - Present Eric Olbekson - Present</p>
<p>March 7, 2023 Board Meeting Strategy Session: Andrew Aquino – Present Shirin Bakhshay - Present Pamela Merkadeau – Present Uy Ut - Present Eric Olbekson - Present</p>	<p>August 8, 2023 Board Meeting: Andrew Aquino – Present Shirin Bakhshay - Present Pamela Merkadeau – Present Uy Ut - Present Eric Olbekson - Present</p>
<p>March 14, 2023 Board Meeting: Andrew Aquino – Present Shirin Bakhshay - Present Pamela Merkadeau – Absent Uy Ut - Present Eric Olbekson - Present</p>	<p>September 12, 2023 Board Meeting: Andrew Aquino – Present Shirin Bakhshay - Present Pamela Merkadeau – Present Uy Ut - Present Eric Olbekson - Present</p>
<p>April 11, 2023 Board Meeting: Andrew Aquino – Present Shirin Bakhshay - Present Pamela Merkadeau – Present Uy Ut - Absent Eric Olbekson - Present</p>	<p>October 10, 2023 Board Meeting: Andrew Aquino – Present Shirin Bakhshay - Present Pamela Merkadeau – Present Uy Ut - Present Eric Olbekson - Absent</p>
<p>May 9, 2023 Board Meeting: Andrew Aquino – Present Shirin Bakhshay - Present Pamela Merkadeau – Present Uy Ut - Present Eric Olbekson - Present</p>	<p>November 14, 2023 Board Meeting: Andrew Aquino – Present Shirin Bakhshay - Present Pamela Merkadeau – Present Uy Ut - Present Eric Olbekson - Present</p>
<p>June 13, 2023 Board Meeting: Andrew Aquino – Present Shirin Bakhshay - Present Pamela Merkadeau – Present Uy Ut - Present Eric Olbekson – Present</p>	<p>December 12, 2023 Board Meeting: Andrew Aquino – Present Shirin Bakhshay - Present Pamela Merkadeau – Present Uy Ut - Present Eric Olbekson – Absent</p>



MEMORANDUM

Date: February 13, 2024
 To: HRD Board of Directors
 From: Meg Catmull, Assistant General Manager
 Re: 2024 HRD Observed Holiday Dates & Winter Break Closure Dates

2024 HRD Observed Holiday Dates

New Year's Day	January 1
MLK Day	January 15
President's Day	February 19
Memorial Day	May 27
July 4 th	July 4
Labor Day	September 2
Veteran's Day	November 11
Thanksgiving	November 28
Black Friday	November 29
Christmas Eve	December 24
Christmas Day	December 25
New Year's Eve	December 31

Winter Break Closure

Tuesday	December 24*
Wednesday	December 25*
Thursday	December 26
Friday	December 27
Saturday	December 28
Sunday	December 29
Monday	December 30
Tuesday	December 31*
Wednesday	January 1*

*Observed Holiday



MEMORANDUM

Date: February 13, 2024
To: Chris Gurr, Interim General Manager
From: Mike Koenig, K-8th Child Care Director
Re: ASP/IC Program Update

CURRENT PROGRAM UPDATES

- Overall, the program is tracking as it should at 58% of budget year. Numbers were not available at the time of this report.
- The program is currently in the final stage of the registration process for the 2024-2025 school year. Priority registration for Highlands residents began January 8 and ended on January 19. This year the program had 68 residents enroll as opposed to 65 for the 2023-2024 school year. At the time of this report the In-Crowd is at 100% of capacity (capacity=14 kids) and ASP is at 94% of licensing capacity (capacity=86 kids). Program staff are still working through the last tier of registration.
- Spring Camp is fast approaching. Registration for Spring Camp is currently in progress. Flyers went out to the school district February 1 so program staff anticipate that registrations will begin to pick up. The program will bring in a video game truck for the kids.
- Summer Camp registration will begin March 11 for residents and March 18 for non-residents. Advertisement for summer camp will begin in March. Summer Camp will run from June 17 – early August. At the time of this report, the school district has yet to release the 2024-2025 school year calendar.
- The ASP program began advertising for the ASP Coordinator position on January 26. Alexa Flores left in November 2023 and worked in the program for the last six years.
- Program staff will be renewing their AB-1207 mandated reporter training this month. This training is a licensing requirement and must be updated every two years.
- Program staff, Jennifer Spencer, celebrated her 4-year work anniversary with Highlands Recreation District on January 27. Staff thanked Jennifer for her service and dedication to the program.

ADMIN OFFICE DECK & STAIRS UPDATE

- The admin office deck and stairs project is nearly complete. At this point, the contractor (Escon) is waiting on San Mateo County to approve the permit to pour a concrete footing in the fitness center. When inquiring about the permit approval process, it was discovered that the county assessed a fire plan check fee that went unpaid. San Mateo County will not review the permit

until the fee is paid. Staff are currently in the process of resolving this setback. Once the fee is paid and the permit is approved, contractor will return to pour footing and install support beam. The District will be making its first payment of \$83,980.00 (85% of the total) to Escon following the board meeting on 2/13/24. (See attached Invoice for services rendered in November).

LANDSLIDE UPDATE

- Staff has reached out to BKF Engineers to get the status of the landslide project. BKF is the Districts primary consultant under contract. Staff are still in the discovery process to make sense of what's going on. To date, FEMA has identified the damage behind the ASP bathrooms as ineligible as it did not meet FEMA'S threshold for mitigation costs or damage. The landslide below the sports court (DR-4683) is continuing along as directed by FEMA and the districts appointed Cal OES representative. Staff will be working with Cal OES rep to submit all supporting documentation by 2/29/24. (See attached FEMA letter)

RISKS/OPPORTUNITIES

- The ASP program has operated without an ASP Coordinator for the last two months to get us through the holidays. Although a few staff stepped up to take on additional duties, this transition has proved to be a challenge. This recruitment is an opportunity for the program to hire another quality candidate to help promote the program's continued success.

UPCOMING EVENTS

- Spring Camp scheduling/advertising
- Summer Camp prep/advertising
- CPR/First Aid certification training
- ASP Coordinator recruitment



FEMA

January 29, 2024

Mr. Ryan Buras
State Coordinating Officer
Governor's Authorized Representative

Mr. Robert Troy
Deputy State Coordinating Officer
California Governor's Office of Emergency Services
3650 Schriever Avenue
Mather, California 95655

Reference: FEMA-4683-DR-CA, FEMA-4699-DR-CA 2023 California Flooding Events
Documentation and Project Submission Deadline

Dear Mr. Buras and Mr. Troy:

In recognition of the impact of the multiple disasters that occurred within California in 2023, I have authorized my team to work closely with all stakeholders to provide additional time and assistance to gather information necessary to finalize project worksheets. At the same time, 44 C.F.R. § 206.202(d)(1)(ii) states that Applicants have 60 days following their first substantive meeting (Recovery Scoping Meeting or RSM) with FEMA to identify and report damages to FEMA. An Applicant's authorized representative is responsible for ensuring that it has identified all eligible work and submitted all costs for disaster-related damages for funding. FEMA Public Assistance Staff, assisted by the State, work to prepare a Project Worksheet for each project.

Given that almost a year has passed since a majority of the damages occurred, it is FEMA's utmost priority to coordinate the submission of Public Assistance projects to obligation in order to ensure continued disaster recovery. For both DR-4683-CA and DR4699-CA, we are on average, over 125 days beyond the 60-day deadline for damage identification after an Applicant's RSM. Despite the challenges associated with the multiple widespread flooding events, both the Applicants and the people that are served by impacted public and private sectors, and non-profit organizations, must reconstitute and quickly prepare for potential events in the future. FEMA obligations are a critical measure that taxpayers expect be quickly made available in the aftermath of disasters of this scope.

Therefore, I ask that Applicants work directly with FEMA and State Public Assistance Staff to complete the necessary actions and provide the required documentation to submit Project Worksheets to the Consolidated Resource Center (CRC) for scoping and costing by February 29, 2024. To facilitate the submission of these projects, please direct the Applicants to do the following actions:

1. Scheduling Site Inspections:

For damages that have not yet been repaired, site inspections must be completed in order to submit the Project to the CRC for scoping and costing. To ensure no unnecessary inspections are scheduled, the Applicant will need to confirm with the assigned FEMA Program Delivery Manager (PDMG) the work completion status of all damages before scheduling work orders. In instances where some sites may not be able to be validated in-person, reviews will be conducted on a case-by-case basis to ensure proper documentation is provided.

Action Needed:

During the week of January 29, 2024, Applicants should coordinate with the assigned FEMA PDMG to schedule necessary in-person site inspections for accessible locations during the month of February.

2. Supporting Documentation:

All projects require a certain level of supporting documentation depending on the nature of the damages captured in the project. These documents are identified either through the Streamlined Project Application (SPA), or through the project's Essential Elements of Information (EIs). Both processes require the Applicant answer a series of questions about the project's damages and the expected or completed repair work.

Actions Needed:

For SPA Projects, Applicants need to **complete and submit all SPA projects by February 29, 2024**. Should there be any confusion on the specific questions and/or needed information and documentation, the Applicants should coordinate directly with their assigned FEMA PDMG and CalOES State Representative.

For Non-SPA Projects, during the week of January 29, 2024, Applicants will need to coordinate directly with the assigned FEMA PDMG and CalOES State Representative to **answer all EEI questions to clearly identify the required supporting documentation**. Once this step is complete, Applicants will also need to coordinate with the FEMA PDMG and CalOES State Representative to **ensure submission of the required documentation by February 29, 2024**.

Applicants with questions should jointly direct them to the assigned FEMA PDMG and CalOES State Representative to forward through the appropriate chain of command as necessary.

If you have any questions or concerns, please contact me directly.

Mr. Buras and Mr. Troy

FEMA-4683-DR-CA, FEMA-4699-DR-CA 2023 California Flooding Events

Documentation and Project Submission Deadline

Page 3 of 3

Sincerely,

Andrew Grant
Federal Coordinating Officer
FEMA-4683-DR-CA
FEMA-4699-DR-CA

cc: Michael Plostock, Acting Recovery Division Director, FEMA Region IX
Eli Owen, Deputy Recovery Division Director, CalOES
J.P. Henderson, Regional Counsel, FEMA Region IX
Michael Gayrard, Public Assistance Branch Chief, FEMA Region IX
Robert Larsen, Public Assistance Officer, CalOES
Carter R. Long, Deputy PA Infrastructure Branch Director, FEMA-4683-4699-DR-CA

Escon Builders
Schedule of Values Breakdown

Job # 2023-001

Job Name: Stair and Deck Repair

Project Manager: Richard Garbe

DATE: 1/11/2024 DESCRIPTION: Replacement of existing finishes

Phase	CC#	Description	Scheduled Value		Approved Change Orders		Total Billed	Complete %	Total Billed	Previous Billed	BILLING
			Value	% Complete	Value	% Complete					
000-01		Mobilization	\$ 4,000.00	100.00%	\$ -	0.00%	\$ 4,000.00	100.00%	\$ -	\$ -	Original Contract Amount
000-02		Submittal	\$ 2,500.00	100.00%	\$ -	0.00%	\$ 2,500.00	100.00%	\$ -	\$ -	Approved changes
000-03		Demo and Bin	\$ 10,000.00	100.00%	\$ -	0.00%	\$ 10,000.00	100.00%	\$ -	\$ -	Revised contract amount
000-04		Repairing the Bin	\$ 13,500.00	80.00%	\$ -	0.00%	\$ 13,500.00	80.00%	\$ -	\$ -	Invoiced to date
000-05		Temporary Stair Case	\$ 24,000.00	100.00%	\$ -	0.00%	\$ 24,000.00	100.00%	\$ -	\$ -	Less retention
000-06		Deck Repair	\$ 34,400.00	100.00%	\$ -	0.00%	\$ 34,400.00	100.00%	\$ -	\$ -	Less previous billings
000-07		Hand Rail	\$ 10,600.00	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	Total Due This Billing
000-08		Clean Up and Punch List	\$ 5,000.00	15.00%	\$ -	0.00%	\$ -	15.00%	\$ -	\$ -	Percent billed
000-09			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	Retainage balance
000-10			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	
000-11			\$ -	80.00%	\$ -	0.00%	\$ -	80.00%	\$ -	\$ -	
000-12			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	
000-13			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	
000-14			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	
000-15			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	
000-16			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	
000-17			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	
000-18			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	
000-19			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	
000-20			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	
000-21			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	
000-22			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	
000-23			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	
000-25			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	
000-26			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	
TOTALS			\$ 104,000	85.00%	\$ 88,400.00		\$ 88,400.00		\$ -	\$ -	

Total Due This Billing \$ 83,980.00

The Undersigned certifies that to the best of my knowledge, information and belief the work covered by this statement has been completed.

REZA KHORAMI
 Reza Khorami

CONTINUATION SHEET

AIA DOCUMENT G703

PAGE OF PAGES

AIA Document G702, APPLICATION AND CERTIFICATION FOR PAYMENT, containing Contractor's signed certification is attached.

APPLICATION NO: 1

APPLICATION DATE: January 11, 2023

In tabulations below, amounts are stated to the nearest dollar.

PERIOD TO: November 2023

Use Column I on Contracts where variable retainage for line items may apply.

ARCHITECT'S PROJECT NO: Bid No. 2023-001

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		E THIS PERIOD	F MATERIALS STORED (NOT IN D OR E)	G TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G ÷ C)	H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)							
1	Mobilization	\$4,000.00			\$4,000.00		\$4,000.00	100.00%	\$0.00	\$200.00
2	Submittal	\$2,500.00			\$2,500.00		\$2,500.00	100.00%	\$0.00	\$125.00
3	Demo and Bin	\$10,000.00			\$10,000.00		\$10,000.00	100.00%	\$0.00	\$500.00
4	Repairing the Bin	\$13,500.00			\$13,500.00		\$13,500.00	100.00%	\$0.00	\$675.00
5	Temporary Stair Case	\$24,000.00			\$24,000.00		\$24,000.00	100.00%	\$0.00	\$1,200.00
6	Deck Repair	\$34,400.00			\$34,400.00		\$34,400.00	100.00%	\$0.00	\$1,720.00
7	Hand Rail	\$10,600.00							\$10,600.00	\$0.00
8	Clean up and Punch List	\$5,000.00							\$5,000.00	\$0.00
GRAND TOTALS		\$104,000.00	\$0.00		\$88,400.00	\$0.00	\$88,400.00		\$15,600.00	\$4,420.00

Users may obtain validation of this document by requesting of the license a completed AIA Document D401 - Certification of Document's Authenticity

APPLICATION AND CERTIFICATION FOR PAYMENT

AIA DOCUMENT G702

PAGE ONE OF _____ PAGES

TO OWNER:
Highland Recreation District

PROJECT:
Stair and Deck Repair

APPLICATION NO: 1

Distribution to:
 OWNER
 ARCHITECT
 CONTRACTOR

FROM CONTRACTOR:
RK & Associates, Inc. DBA Escrow Builders HA Architects

PERIOD TO:
Nov-23

VIA ARCHITECT:

CONTRACT FOR:

CONTRACT DATE: 09/15/2023

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet, AIA Document G703, is attached.

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

1. ORIGINAL CONTRACT SUM \$ 104,000.00
2. Net change by Change Orders \$
3. CONTRACT SUM TO DATE (Line 1 + 2) \$ 104,000.00
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703) \$ 88,400.00
5. RETAINAGE:
 - a. % of Completed Work \$ 4,420
 - b. (Column D + E on G703) \$
 - (Column F on G703) \$
 - Total Retainage (Lines 5a + 5b or Total in Column I of G703) \$ 4,420.00
6. TOTAL EARNED LESS RETAINAGE \$ 83,980.00
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate) \$ 83,980
8. CURRENT PAYMENT DUE \$ 20,020.00
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6) \$

CONTRACTOR:

By: [Signature] Date: 11/15/2024

State of: California County of: Alameda
 Subscribed and sworn to before me this 11 day of January
 Notary Public:
 My Commission expires:

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$ 83,980

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.) ARCHITECT:

By: _____ Date: _____

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner		
Total approved this Month		
TOTALS	\$0.00	\$0.00
NET CHANGES by Change Order	\$0.00	

CONDITIONAL WAIVER AND RELEASE ON PROGRESS PAYMENT

NOTICE: THIS DOCUMENT WAIVES THE CLAIMANT'S LIEN, STOP PAYMENT NOTICE, AND PAYMENT BOND RIGHTS EFFECTIVE ON RECEIPT OF PAYMENT. A PERSON SHOULD NOT RELY ON THIS DOCUMENT UNLESS SATISFIED THAT THE CLAIMANT HAS RECEIVED PAYMENT.

Identifying Information

Name of Claimant: RK & Associates, Inc. DBA Escon Builders

Name of Customer: Highlands Recreation District

Job Location: 1851 Lexington Ave., San Mateo, CA 94402

Owner: Highlands Recreation District

Through Date: 11/30/2023

Conditional Waiver and Release

This document waives and releases lien, stop payment notice, and payment bond rights the claimant has for labor and service provided, and equipment and material delivered, to the customer on this job through the Through Date of this document. Rights based upon labor or service provided, or equipment or material delivered, pursuant to a written change order that has been fully executed by the parties prior to the date that this document is signed by the claimant, are waived and released by this document, unless listed as an Exception below. This document is effective only on the claimant's receipt of payment from the financial institution on which the following check is drawn:

Maker of Check: Highlands Recreation District

Amount of Check: \$ 83,980.00

Check Payable to: Escon Builders

Exceptions

This document does not affect any of the following:

- (1) Retentions.
 - (2) Extras for which the claimant has not received payment.
 - (3) The following progress payments for which the claimant has previously given a conditional waiver and release but has not received payment:
 - Date(s) of waiver and release: _____
 - Amount(s) of unpaid progress payment(s): \$ _____
 - (4) Contract rights, including (A) a right based on rescission, abandonment, or breach of contract, and (B) the right to recover compensation for work not compensated by the payment.
-

Signature

Claimant's Signature: *Reza Khorami*

Claimant's Title: President

Date of Signature: 01/11/2024

7/1/12



MEMORANDUM

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

Program Updates

1. Lap Swim and Recreational Swimming

- Fiscal year to date, these programs have brought in \$57,076 in revenue. This is an increase of 17% over the previous year to date. With the addition of the climbing walls, better weather this spring, and increased awareness of the program we expect this growth to continue.

2. Swim Lessons

- The swim lesson program, both private and group swim lessons, has created \$85,649 in revenue this fiscal year. This is a 15% increase in revenue over the previous year to date. We will be offering more private lessons this spring and summer through increased afternoon & weekend lesson availability to continue to drive an increase in revenue for this part of the program. We have brought in Julie Liggett to teach more private lessons during the week and give families more options for these lessons.

3. Swim Team

- The swim team has produced \$89,702 in revenue this year, which is a 10% increase in revenue YOY. The monthly revenue for swim team has been growing the past 3 months due to an increase in member capacity; it has been a consistent revenue stream for the aquatics department.

4. Rentals

- Fiscal year to date, rentals have produced \$45,827. This is significantly higher year to date than last year. This includes the Footsteps revenue from the summer, as the camp brought more kids this year than last year, plus we had 2 more weeks of the camp attending than the previous year.

5. Maintenance

- ArchPac Design was the company contracted for the 2017/2018 Pool Study. This company is no longer available to provide an updated study for HRD.

Fiscal Impacts

- Pool wages are at \$176,025, which is 67% of the budget for the year. This is due to having a full time swim instructor. This position is also increasing revenue, so the goal would be to have the increased revenue, at a minimum, offset the additional cost. We will be also looking for inefficiencies in scheduling to make sure we are remaining safe, while watching our wage expenses.

Risks/Opportunities.

- We are looking into a “Season Pass” program for the summer to increase the ease of access to the pool, as well as providing more consistent revenue for the summer. Staff is currently researching the cost, feasibility, and demand for such a program. We are hoping to introduce the Season Pass by April for a May release.

Upcoming Events

- Pool Closed Monday 2/19- President’s Day
- -Lifeguarding Class 3/8 -3/16
- -Underwater Egg Hunt (will be same afternoon as Eggstavaganza)



MEMORANDUM

Date: February 13, 2024
 To: HRD Board of Directors
 From: Meg Catmull, Assistant General Manager
 Re: EEC Program Update

Current Program Updates

- Stacy Ahlf, Debbie Labucay, and Ivette Ceballos have continued to diligently keep the Early Education Center running through their shared efforts in the administrative and managerial duties in the absence of a director. Their ability to handle this while maintaining positivity with their team and with parents has been essential to the ongoing success of the EEC.
- Staff has continued efforts to stabilize the program, focusing on teacher retention, safety, Reggio curriculum, and open communication with families.

Fiscal Impacts

- EEC Fees are at 55.42% of the projected budget which, being at 58.33% completion of the 23-24 fiscal year, would mean we are roughly 3% below target for this stage of the fiscal year.
- Staff is working to recruit new families to fill remaining open spots.
- See the chart below for program enrollment for the 2023-2024 fiscal year to date.

		2024	2024	2023	2023	2023	2023	2023	2023
	Capacity	Feb	Jan	Dec	Nov	Oct	Sep	Aug	Jul
Monkeys	8	8	8	8	8	8	8	8	8
Chameleons	18	14	14	14	16	15	15	16	18
Tigers	18	14	14	14	16	16	16	17	17

New Registration

- EEC staff have been working with Cynthia Fregoso and Bea Robertson to prepare parent materials and documents for the 2024-2025 school year registration. Thank you to Cynthia and Bea for stepping in to help EEC staff in this area.
- Registration for returning parents was scheduled to begin January 26. Returning families have been contacted and the registration process has begun.
- Tuition for the 2024-2025 school year has yet to be set. Communication to parents has detailed an increase of no more than 6% of the 2023-2024 rates.

Upcoming Important Dates

- February 14th Classroom Valentine's Day Celebrations
- February 19th Presidents Day EEC Closed
- February 26th Open Enrollment Begins



MEMORANDAUM

Date: February 6, 2024

To: Megan Catmull, Assistant General Manager

From: Julia Fior, Recreation Coordinator

Re: Seasonal Programs and Rentals Update-February 2024

EVENTS

- The Highlands Senior Network had one planned event in January. On January 18, the HSN had lunch at La Lanterna in San Mateo. There were 22 in attendance.
 - HSN Board Meetings resumed in the MPR on the 4th Tuesday of each month after Mahjong. In January, the HSN did their yearly office elections and discussed outings for the upcoming quarter.
 - February's HSN meeting will be a potluck in the MPR. Richard Shu will also discuss some CERT related topics.
 - March's outing will be to Harry's Hofbrau to celebrate St. Patrick's Day.
- Advertisement for the HRD Eggstravaganza has begun. The event is scheduled for March 23, 2024. This date was chosen with much feedback in mind, considering the Saturday before Easter also lines up with the SMFCSD Spring Break. Staff wanted to ensure that families would be in town to attend the event.
 - The Eggstravaganza is typically a larger event for HRD. This year we will include egg hunts for ages 0-7+, a petting zoo, face painting, a pancake breakfast, and photo opportunities with the Easter Bunny. CalFire has been ask to provide a firetruck for the duration of the event as well.
 - HRD staff are also looking for opportunities to expand the community aspect of the event. Spring and Summer contractors will be invited to promote classes at the Rec, and various community groups will be invited to set up a table during the event.

CLASSES

- Registration for the "Highlands Theater" program opened on February 1. Registration was delayed as the Highlands Elementary contract was finalizing details with the theater company. This year's play will be "Willy Wonka Jr." to gain more interest from students.
- Winter Classes began on January 22. Popular classes include Kuk Sool Won, Tot Ukulele, Tennis Lessons, and others.
 - The return of Piano Lessons to the Rec was exceedingly popular. A second class was offered to meet the demand of availability.
- The Spring and Summer Activity Guide is being finalized over the next 2 weeks with the intention to be mailed out in late February/early March. This Guide will have the return of some vendors worked with in the past, along with keeping some of our consistently running classes.

There will also be the introduction of some new vendors and classes, with the hopes to broaden our new and unique offerings.

- Registration dates are March 11 for Residents and March 18 for Non-Residents.

RENTALS

- January had 17 Rentals, including:
 - 5 Scout Rentals
 - 4 Dance Class Rentals
 - 3 Private Facility Rentals
 - 2 Scuba Pool Rentals
 - 1 Blood Drive
 - 1 School Pool Rental
 - 1 Scout Pool Rental
- February numbers currently sit at 18 scheduled rentals.

Highlands Recreation District				12:52PM			
Balance Sheet				02/07/2024			
As of January 31, 2024				Accrual Basis			
		JANUARY - PREVIOUS YEAR COMPARISON		FISCAL YEAR END - PREVIOUS 4-YEAR COMPARISON			
		Jan 31, 24	Jan 31, 23	Jun 30, 23	Jun 30, 22	Jun 30, 21	Jun 30, 20
ASSETS				PRELIMINARY	FINAL	FINAL	FINAL
Current Assets							
Checking/Savings							
	004000 · Petty Cash	140.00	100.00	100.00	300.00	100.00	100.00
	005000 · Silicon Valley Bank	274,785.15	387,763.02	246,427.73	416,252.35	333,725.63	467,140.64
	006000 · Pettycash-pool	80.00	80.00	80.00	80.00	80.00	80.00
	007000 - Bank of New York Mellon						0.01
	011100 · Cash in Treasury	4,218,565.52	3,329,347.24	3,883,842.03	3,292,125.90	2,384,003.73	2,521,689.13
	Total Checking/Savings	4,493,570.67	3,717,290.26	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	53,591.57	228.75	9,633.29	18,966.53	18,717.08	15,786.65
	Total Other Current Assets	53,591.57	228.75	9,633.29	27,598.99	24,409.19	26,721.75
	Total Current Assets	4,547,162.24	3,717,519.01	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	-1,639,752.59	-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	4,175,814.41	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	-268,272.99	-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	111,949.01	411,496.80	118,865.99	104,899.18	113,793.26
90003 · Equipment							
	0570 · Accum depr-Equip	-165,899.99	-158,516.09	-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	107,988.91	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		49,963.94	182,205.83	22,697.00	27,461.50	2,516.50	1,479,259.42
	Total Fixed Assets	4,680,542.91	4,597,490.16	4,653,275.97	4,567,984.08	4,706,190.03	4,777,410.73
	TOTAL ASSETS	9,227,705.15	8,315,009.17	8,793,359.02	8,304,341.32	7,448,810.13	7,794,003.74

		JANUARY - PREVIOUS YEAR COMPARISON		FISCAL YEAR END - PREVIOUS 4-YEAR COMPARISON			
		Jan 31, 24	Jan 31, 23	Jun 30, 23	Jun 30, 22	Jun 30, 21	Jun 30, 20
LIABILITIES & EQUITY							
Liabilities							
Current Liabilities							
Accounts Payable				12,180.60	51,659.88	44,680.32	490,532.37
064000 - Accounts Payable				12,180.60	51,659.88	44,680.32	490,532.37
Total Accounts Payable							
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		-672.32	1,796.66	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		24,270.42	26,130.41	20,904.32	22,330.32	23,704.66	25,027.34
80003 · Bond Principal accru		61,666.67	60,000.00	120,000.00	115,000.00	110,833.34	10,666.68
Total Other Current Liabilities		85,264.77	87,927.07	208,151.05	267,766.91	259,161.03	214,520.34
Total Current Liabilities		85,264.77	87,927.07	220,331.65	319,426.79	303,841.35	705,052.71
Long Term Liabilities							
265900 · COP-bond		1,817,333.33	1,963,000.00	1,903,000.00	2,046,000.00	2,183,166.66	2,315,333.32
266000 · Compensated absences		42,551.20	54,307.99	43,359.24	55,325.47	56,775.12	38,616.00
Total Long Term Liabilities		1,859,884.53	2,017,307.99	1,946,359.24	2,101,325.47	2,239,941.78	2,353,949.32
Total Liabilities		1,945,149.30	2,105,235.06	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		3,668,464.89	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		-1,903,270.42	-2,049,130.41	-2,043,904.32	-2,183,330.32	-2,317,704.66	-2,447,027.34
9999 · Investment in Capital Assets		4,680,542.91	4,597,490.16	4,653,275.97	4,567,984.08	4,706,190.03	4,777,410.73
Net Income		487,636.88	162,479.06	518,361.18	982,393.67	111,923.31	-1,197,557.68
Total Equity		7,282,555.85	6,209,774.11	6,626,668.13	5,883,589.06	4,905,027.00	4,735,001.71
TOTAL LIABILITIES & EQUITY		9,227,705.15	8,315,009.17	8,793,359.02	8,304,341.32	7,448,810.13	7,794,003.74
This report includes all data received from SMC Treasury as of 2/7/2024. If additional January Journal Entries are received on the Final SMC Trial Balance, this data will be adjusted accordingly.							

Highlands Recreation District		4:34 PM
Profit & Loss		02/07/2024
January 2024		Accrual Basis
		Jan 24
Income		
	102100 · Property Taxes	46,530.88
	102101 · ERAF	95,810.45
	152100 · Interest Earned	33,358.95
	1997 · Capital Grants & Contrib	65,333.00
	232100 · Park & Recreation Fees	
	232101 · Refunds - Fees	-3,191.00
	232102 · Bounced Checks-Fees	-200.00
	232100 · Park & Recreation Fees - Other	261,456.12
	Total 232100 · Park & Recreation Fees	258,065.12
	265800 · Miscellaneous Revenue	20.00
	Total Income	499,118.40
	Gross Profit	499,118.40
Expense		
	411100 · Permanent Salaries	35,530.39
	411101 · Temporary Out of Class	1,500.00
	416101 · Office Wages	12,677.38
	416102 · Pool Wages	17,557.94
	416103 · Maintenance Wages	5,356.66
	416104 · Supervision Wages	4,678.88
	416105 · Program Specialist	80.00
	416107 · ASP/Camp Wages	14,466.75
	416108 · EEC Wages	44,702.27
	416110 · Vacation Expense	-921.29
	431100 · Social Security	8,353.32
	431200 · Medicare Contribution	1,953.59
	463100 · District Employee Benefits	24,730.41
	512100 · Clothing & Uniforms	2,447.59
	515600 · Household Expense	
	515601 · Recology	1,014.53
	515602 · Janitorial Supplies	781.07
	515605 · Cleaning Company	3,675.00
	Total 515600 · Household Expense	5,470.60
	519300 · Office Expense	
	519303 · General Office Supplies	793.54
	519304 · Advertising/Recruiting	489.20
	519307 · Other Office Expense	821.59
	519308 · Credit card/ACH fee	1,954.74
	519309 · Payroll service fees	1,985.63
	Total 519300 · Office Expense	6,044.70
	533100 · Memberships & Licensing Fees	424.55
	545900 · Maintenance-Facilities & Imprv	
	545902 · Plumbing & Piping	444.00
	545903 · Paint, Solvents & Chemicals	648.62

		Jan 24
	545905 · Locks & Security System	354.33
	545906 · Signage Expense	377.09
	545909 · Other General Maintenance	926.20
	545912 · Vehicle Expense	127.91
	Total 545900 · Maintenance-Facilities & Imprv	2,878.15
	563800 · Utility Expense	
	563801 · P G & E	15,955.23
	563802 · Water	1,027.59
	Total 563800 · Utility Expense	16,982.82
	585600 · Contract Expenses	
	585603 · Legal fees	3,084.60
	585604 · Consultants	4,130.00
	Total 585600 · Contract Expenses	7,214.60
	596600 · Program Specific Expenses	
	596601 · Buses-ASP	1,032.00
	596602 · Spec Act-ASP	705.99
	596603 · Snacks-ASP	698.53
	596604 · Supplies-ASP	347.27
	596607 · Misc Exp-POOL	313.74
	596608 · Misc Exp-ASP	525.38
	596611 · Misc Exp-OTHER	509.28
	596612 · Special Events	606.31
	596613 · Conferences/Seminars	145.12
	596614 · Pool Supplies	303.94
	596616 · Incrowd Rent	1,125.79
	596617 · Seasonal Programs	73.50
	596621 · EEC supplies	247.29
	596622 · EEC Snacks	290.57
	596623 · EEC Special Activities	49.36
	596624 · EEC Misc	59.81
	596626 · MISC EXP-SWIM TEAM	244.33
	Total 596600 · Program Specific Expenses	7,278.21
	671200 · Telephone Service Charges	330.37
	673100 · Insurance	
	673101 · CAPRI-WORKERS COMP	2,864.33
	673102 · CAPRI-GEN INS	9,316.25
	Total 673100 · Insurance	12,180.58
	7211 · Fixed Assets-Structures/Improve	
	721101 · Construction in Progress	3,295.20
	721102 · Fixed Assets-Not Capitalized	563.70
	Total 7211 · Fixed Assets-Structures/Improve	3,858.90
	Total Expense	235,777.37
	Net Income	263,341.03
<p>This report includes all data received from SMC Treasury as of 2/7/2024. If additional January Journal Entries are received on the Final SMC Trial Balance, this data will be adjusted accordingly.</p>		

Highlands Recreation District		3:45 PM
Profit & Loss		02/07/2024
July 2023 through January 2024		Accrual Basis
FISCAL YEAR TO DATE		Jul '23 - Jan 24
Income		
102100	Property Taxes	376,208.61
102101	ERAF	188,802.68
152100	Interest Earned	92,852.36
1997	Capital Grants & Contrib	65,333.00
232100	Park & Recreation Fees	
232101	Refunds - Fees	-26,195.14
232102	Bounced Checks-Fees	-2,080.00
232100	Park & Recreation Fees - Other	1,716,269.04
	Total 232100 Park & Recreation Fees	1,687,993.90
265800	Miscellaneous Revenue	10,665.01
	Total Income	2,421,855.56
Gross Profit		2,421,855.56
Expense		
411100	Permanent Salaries	287,211.75
411101	Temporary Out of Class	1,500.00
416101	Office Wages	85,503.75
416102	Pool Wages	176,025.67
416103	Maintenance Wages	39,557.51
416104	Supervision Wages	34,015.22
416105	Program Specialist	27,413.60
416107	ASP/Camp Wages	161,390.95
416108	EEC Wages	291,407.67
416110	Vacation Expense	-808.04
431100	Social Security	66,095.35
431200	Medicare Contribution	15,456.23
445100	Unemployment Insurance	32.00
463100	District Employee Benefits	115,219.54
512100	Clothing & Uniforms	4,772.73
515600	Household Expense	
515601	Recology	6,087.18
515602	Janitorial Supplies	5,641.90
515605	Cleaning Company	25,875.00
	Total 515600 Household Expense	37,604.08
519300	Office Expense	
519301	Outside Printing & Copy Serv	8,784.71
519303	General Office Supplies	2,346.54
519304	Advertising/Recruiting	4,100.20
519305	Postage & Mailing Expense	4,242.55
519307	Other Office Expense	6,198.91
519308	Credit card/ACH fee	18,050.75
519309	Payroll service fees	15,069.38

Highlands Recreation District		3:45 PM
Profit & Loss		02/07/2024
July 2023 through January 2024		Accrual Basis
FISCAL YEAR TO DATE		Jul '23 - Jan 24
	Total 519300 · Office Expense	58,793.04
	533100 · Memberships & Licensing Fees	13,091.33
	542300 · Maintenance-Equipment	9,676.18
	545900 · Maintenance-Facilities & Imprv	
	545902 · Plumbing & Piping	20,758.49
	545903 · Paint, Solvents & Chemicals	14,437.02
	545904 · Pool Supplies	895.70
	545905 · Locks & Security System	2,982.82
	545906 · Signage Expense	1,260.17
	545907 · General Electrical Expense	450.00
	545909 · Other General Maintenance	4,216.26
	545911 · Landscape/Garden Expense	774.77
	545912 · Vehicle Expense	2,536.36
	545913 · Ground/Facility Improvements	1,343.46
	Total 545900 · Maintenance-Facilities & Imprv	49,655.05
	563800 · Utility Expense	
	563801 · P G & E	66,839.04
	563802 · Water	10,407.45
	563803 · Sewer Fees	5,035.15
	Total 563800 · Utility Expense	82,281.64
	585600 · Contract Expenses	
	585601 · Audit Fees	7,075.00
	585603 · Legal fees	12,664.80
	585604 · Consultants	8,190.00
	Total 585600 · Contract Expenses	27,929.80
	596600 · Program Specific Expenses	
	596601 · Buses-ASP	6,181.00
	596602 · Spec Act-ASP	7,512.18
	596603 · Snacks-ASP	5,027.30
	596604 · Supplies-ASP	7,198.03
	596607 · Misc Exp-POOL	1,003.81
	596608 · Misc Exp-ASP	2,233.13
	596610 · Misc Exp-OFFICE	614.91
	596611 · Misc Exp-OTHER	3,286.43
	596612 · Special Events	3,764.68
	596613 · Conferences/Seminars	2,859.31
	596614 · Pool Supplies	4,143.58
	596616 · Incrowd Rent	8,314.30
	596617 · Seasonal Programs	204.14
	596621 · EEC supplies	4,628.71
	596622 · EEC Snacks	3,282.82
	596623 · EEC Special Activities	309.73

Highlands Recreation District		3:45 PM
Profit & Loss		02/07/2024
July 2023 through January 2024		Accrual Basis
FISCAL YEAR TO DATE		Jul '23 - Jan 24
	596624 · EEC Misc	476.86
	596626 · MISC EXP-SWIM TEAM	4,163.03
	Total 596600 · Program Specific Expenses	65,203.95
	6331 · Bond Interest Expense	31,356.50
	6332 · Bond Principal exp	144,000.00
	671200 · Telephone Service Charges	2,352.96
	673100 · Insurance	
	673101 · CAPRI-WORKERS COMP	7,947.33
	673102 · CAPRI-GEN INS	65,123.75
	Total 673100 · Insurance	73,071.08
	7211 · Fixed Assets-Structures/Improve	
	721101 · Construction in Progress	28,381.44
	721102 · Fixed Assets-Not Capitalized	1,114.54
	Total 7211 · Fixed Assets-Structures/Improve	29,495.98
	7311 · Fixed Assets-Equipment	
	731101 · Equip-Not Capitalized	4,563.16
	Total 7311 · Fixed Assets-Equipment	4,563.16
	Total Expense	1,933,868.68
Net Income		487,986.88
This report includes all data received from SMC Treasury as of 2/7/2024. If additional January Journal Entries are received on the Final SMC Trial Balance, this data will be adjusted accordingly.		

Highlands Recreation District										4:01 PM
Profit & Loss by Class										02/07/2024
January 2024										Accrual Basis
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL			
Income										
102100 · Property Taxes	0.00	0.00	46,530.88	0.00	0.00	0.00	46,530.88			
102101 · ERAF	0.00	0.00	95,810.45	0.00	0.00	0.00	95,810.45			
152100 · Interest Earned	0.00	0.00	33,358.95	0.00	0.00	0.00	33,358.95			
1997 · Capital Grants & Contrib	0.00	0.00	65,333.00	0.00	0.00	0.00	65,333.00			
232100 · Park & Recreation Fees										
232101 · Refunds - Fees	0.00	0.00	0.00	-999.00	-585.00	-1,607.00	-3,191.00			
232102 · Bounced Checks-Fees	0.00	0.00	0.00	-200.00	0.00	0.00	-200.00			
232100 · Park & Recreation Fees - Other	117,007.00	93,997.80	1,355.63	28,175.19	8,243.50	12,677.00	261,456.12			
Total 232100 · Park & Recreation Fees	117,007.00	93,997.80	1,355.63	26,976.19	7,658.50	11,070.00	258,065.12			
265800 · Miscellaneous Revenue	0.00	0.00	20.00	0.00	0.00	0.00	20.00			
Total Income	117,007.00	93,997.80	242,408.91	26,976.19	7,658.50	11,070.00	499,118.40			
Gross Profit	117,007.00	93,997.80	242,408.91	26,976.19	7,658.50	11,070.00	499,118.40			
Expense										
411100 · Permanent Salaries	7,705.62	0.00	21,741.15	6,083.62	0.00	0.00	35,530.39			
411101 · Temporary Out of Class	750.00	0.00	750.00	0.00	0.00	0.00	1,500.00			
416101 · Office Wages	0.00	0.00	12,677.38	0.00	0.00	0.00	12,677.38			
416102 · Pool Wages	0.00	0.00	0.00	17,557.94	0.00	0.00	17,557.94			
416103 · Maintenance Wages	0.00	0.00	5,356.66	0.00	0.00	0.00	5,356.66			
416104 · Supervision Wages	0.00	0.00	0.00	0.00	3,143.25	1,535.63	4,678.88			
416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	80.00	80.00			
416107 · ASP/Camp Wages	14,279.25	0.00	0.00	0.00	0.00	187.50	14,466.75			
416108 · EEC Wages	0.00	44,702.27	0.00	0.00	0.00	0.00	44,702.27			
416110 · Vacation Expense	0.00	0.00	-921.29	0.00	0.00	0.00	-921.29			
431100 · Social Security	1,392.66	2,708.79	2,492.38	1,458.53	194.46	106.50	8,353.32			
431200 · Medicare Contribution	325.67	633.52	582.86	341.15	45.48	24.91	1,953.59			
463100 · District Employee Benefits	2,389.13	7,786.71	7,914.70	6,541.16	50.44	48.27	24,730.41			
512100 · Clothing & Uniforms	2,447.59	0.00	0.00	0.00	0.00	0.00	2,447.59			
515600 · Household Expense										
515601 · Recology	0.00	0.00	1,014.53	0.00	0.00	0.00	1,014.53			

Highlands Recreation District										4:01 PM
Profit & Loss by Class										02/07/2024
January 2024										Accrual Basis
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL			
515602 · Janitorial Supplies	0.00	336.58	272.15	172.34	0.00	0.00	781.07			
515605 · Cleaning Company	1,102.50	1,470.00	220.50	735.00	147.00	0.00	3,675.00			
Total 515600 · Household Expense	1,102.50	1,806.58	1,507.18	907.34	147.00	0.00	5,470.60			
519300 · Office Expense										
519303 · General Office Supplies	0.00	0.00	724.66	0.00	68.88	0.00	793.54			
519304 · Advertising/Recruiting	0.00	489.20	0.00	0.00	0.00	0.00	489.20			
519307 · Other Office Expense	0.00	110.00	628.63	12.99	0.00	69.97	821.59			
519308 · Credit card/ACH fee	0.00	0.00	1,954.74	0.00	0.00	0.00	1,954.74			
519309 · Payroll service fees	0.00	0.00	1,985.63	0.00	0.00	0.00	1,985.63			
Total 519300 · Office Expense	0.00	599.20	5,293.66	12.99	68.88	69.97	6,044.70			
533100 · Memberships & Licensing Fees	424.55	0.00	0.00	0.00	0.00	0.00	424.55			
545900 · Maintenance-Facilities & Imprv										
545902 · Plumbing & Piping	444.00	0.00	0.00	0.00	0.00	0.00	444.00			
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	648.62	0.00	0.00	648.62			
545905 · Locks & Security System	100.00	0.00	0.00	0.00	0.00	254.33	354.33			
545906 · Signage Expense	0.00	0.00	377.09	0.00	0.00	0.00	377.09			
545909 · Other General Maintenance	99.34	0.00	826.86	0.00	0.00	0.00	926.20			
545912 · Vehicle Expense	0.00	0.00	127.91	0.00	0.00	0.00	127.91			
Total 545900 · Maintenance-Facilities & Imprv	643.34	0.00	1,331.86	648.62	0.00	254.33	2,878.15			
563800 · Utility Expense										
563801 · P G & E	0.00	4,113.61	3,275.70	8,565.92	0.00	0.00	15,955.23			
563802 · Water	97.12	250.35	194.32	485.80	0.00	0.00	1,027.59			
Total 563800 · Utility Expense	97.12	4,363.96	3,470.02	9,051.72	0.00	0.00	16,982.82			
585600 · Contract Expenses										
585603 · Legal fees	0.00	0.00	3,084.60	0.00	0.00	0.00	3,084.60			
585604 · Consultants	0.00	0.00	4,130.00	0.00	0.00	0.00	4,130.00			
Total 585600 · Contract Expenses	0.00	0.00	7,214.60	0.00	0.00	0.00	7,214.60			
596600 · Program Specific Expenses										
596601 · Buses-ASP	1,032.00	0.00	0.00	0.00	0.00	0.00	1,032.00			
596602 · Spec Act-ASP	705.99	0.00	0.00	0.00	0.00	0.00	705.99			

Highlands Recreation District										4:01 PM
Profit & Loss by Class										02/07/2024
January 2024										Accrual Basis
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL			
596603 · Snacks-ASP	698.53	0.00	0.00	0.00	0.00	0.00	698.53			
596604 · Supplies-ASP	347.27	0.00	0.00	0.00	0.00	0.00	347.27			
596607 · Misc Exp-POOL	0.00	0.00	0.00	313.74	0.00	0.00	313.74			
596608 · Misc Exp-ASP	525.38	0.00	0.00	0.00	0.00	0.00	525.38			
596611 · Misc Exp-OTHER	0.00	0.00	395.86	0.00	0.00	113.42	509.28			
596612 · Special Events	0.00	0.00	0.00	0.00	0.00	606.31	606.31			
596613 · Conferences/Seminars	0.00	0.00	145.12	0.00	0.00	0.00	145.12			
596614 · Pool Supplies	0.00	0.00	0.00	303.94	0.00	0.00	303.94			
596616 · Incrowd Rent	1,125.79	0.00	0.00	0.00	0.00	0.00	1,125.79			
596617 · Seasonal Programs	73.50	0.00	0.00	0.00	0.00	0.00	73.50			
596621 · EEC supplies	0.00	247.29	0.00	0.00	0.00	0.00	247.29			
596622 · EEC Snacks	0.00	290.57	0.00	0.00	0.00	0.00	290.57			
596623 · EEC Special Activities	0.00	49.36	0.00	0.00	0.00	0.00	49.36			
596624 · EEC Misc	0.00	59.81	0.00	0.00	0.00	0.00	59.81			
596626 · MISC EXP-SWIM TEAM	0.00	0.00	0.00	244.33	0.00	0.00	244.33			
Total 596600 · Program Specific Expenses	4,508.46	647.03	540.98	862.01	0.00	719.73	7,278.21			
671200 · Telephone Service Charges	76.90	0.00	253.47	0.00	0.00	0.00	330.37			
673100 · Insurance										
673101 · CAPRI-WORKERS COMP	0.00	0.00	2,864.33	0.00	0.00	0.00	2,864.33			
673102 · CAPRI-GEN INS	0.00	0.00	9,316.25	0.00	0.00	0.00	9,316.25			
Total 673100 · Insurance	0.00	0.00	12,180.58	0.00	0.00	0.00	12,180.58			
7211 · Fixed Assets-Structures/Improve										
721101 · Construction in Progress	0.00	0.00	3,295.20	0.00	0.00	0.00	3,295.20			
721102 · Fixed Assets-Not Capitalized	563.70	0.00	0.00	0.00	0.00	0.00	563.70			
Total 7211 · Fixed Assets-Structures/Improve	563.70	0.00	3,295.20	0.00	0.00	0.00	3,858.90			
Total Expense	36,706.49	63,248.06	85,681.39	43,465.08	3,649.51	3,026.84	235,777.37			
Net Income	80,300.51	30,749.74	156,727.52	-16,488.89	4,008.99	8,043.16	263,341.03			

This report includes all data received from SMC Treasury as of 2/7/2024. If additional January Journal Entries are received on the Final SMC Trial Balance, this data will be adjusted accordingly.

Highlands Recreation District										3:54 PM
Profit & Loss by Class										02/07/2024
July 2023 through January 2024										Accrual Basis
FISCAL YEAR TO DATE										TOTAL
Income	ASP	EEC	OTHER	Pool	Rental	Programs				
102100 · Property Taxes	0.00	0.00	376,208.61	0.00	0.00	0.00				376,208.61
102101 · ERAF	0.00	0.00	188,802.68	0.00	0.00	0.00				188,802.68
152100 · Interest Earned	0.00	0.00	92,852.36	0.00	0.00	0.00				92,852.36
1997 · Capital Grants & Contrib	0.00	0.00	65,333.00	0.00	0.00	0.00				65,333.00
232100 · Park & Recreation Fees										
232101 · Refunds - Fees	-3,700.00	0.00	0.00	-5,919.69	-6,626.25	-9,949.20				-26,195.14
232102 · Bounced Checks-Fees	-380.00	-400.00	0.00	-1,280.00	0.00	-20.00				-2,080.00
232100 · Park & Recreation Fees - Other	563,381.36	733,101.87	9,656.70	281,267.67	61,036.25	67,825.19				1,716,269.04
Total 232100 · Park & Recreation Fees	559,301.36	732,701.87	9,656.70	274,067.98	54,410.00	57,855.99				1,687,993.90
265800 · Miscellaneous Revenue	2,157.00	0.00	8,508.01	0.00	0.00	0.00				10,665.01
Total Income	561,458.36	732,701.87	741,361.36	274,067.98	54,410.00	57,855.99				2,421,855.56
Gross Profit	561,458.36	732,701.87	741,361.36	274,067.98	54,410.00	57,855.99				2,421,855.56
Expense										
411100 · Permanent Salaries	54,391.20	43,595.17	146,287.68	42,937.70	0.00	0.00				287,211.75
411101 · Temporary Out of Class	750.00	0.00	750.00	0.00	0.00	0.00				1,500.00
416101 · Office Wages	0.00	0.00	85,503.75	0.00	0.00	0.00				85,503.75
416102 · Pool Wages	0.00	0.00	0.00	176,025.67	0.00	0.00				176,025.67
416103 · Maintenance Wages	0.00	0.00	39,557.51	0.00	0.00	0.00				39,557.51
416104 · Supervision Wages	0.00	0.00	0.00	0.00	24,306.97	9,708.25				34,015.22
416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	27,413.60				27,413.60
416107 · ASP/Camp Wages	159,828.45	0.00	0.00	0.00	0.00	1,562.50				161,390.95
416108 · EEC Wages	0.00	291,407.67	0.00	0.00	0.00	0.00				291,407.67
416110 · Vacation Expense	0.00	0.00	-808.04	0.00	0.00	0.00				-808.04
431100 · Social Security	13,206.70	20,339.50	16,764.52	13,571.81	1,502.20	710.62				66,095.35
431200 · Medicare Contribution	3,088.55	4,757.05	3,919.99	3,173.70	351.00	165.94				15,456.23
445100 · Unemployment Insurance	0.00	32.00	0.00	0.00	0.00	0.00				32.00
463100 · District Employee Benefits	21,348.89	38,863.36	35,693.82	19,125.05	96.66	91.76				115,219.54
512100 · Clothing & Uniforms	2,447.59	0.00	0.00	2,325.14	0.00	0.00				4,772.73
515600 · Household Expense										
515601 · Recology	0.00	0.00	6,087.18	0.00	0.00	0.00				6,087.18
515602 · Janitorial Supplies	409.97	2,613.21	1,416.94	1,201.78	0.00	0.00				5,641.90

Highlands Recreation District										3:54 PM
Profit & Loss by Class										02/07/2024
July 2023 through January 2024										Accrual Basis
FISCAL YEAR TO DATE										TOTAL
	ASP	EEC	OTHER	Pool	Rental	Programs				
515605 · Cleaning Company	7,717.50	10,440.00	1,543.50	5,145.00	1,029.00	0.00				25,875.00
Total 515600 · Household Expense	8,127.47	13,053.21	9,047.62	6,346.78	1,029.00	0.00				37,604.08
519300 · Office Expense										
519301 · Outside Printing & Copy Serv	0.00	0.00	8,734.41	50.30	0.00	0.00				8,784.71
519303 · General Office Supplies	10.93	18.47	1,989.19	213.80	114.15	0.00				2,346.54
519304 · Advertising/Recruiting	0.00	3,492.20	108.00	108.00	196.00	196.00				4,100.20
519305 · Postage & Mailing Expense	0.00	0.00	4,242.55	0.00	0.00	0.00				4,242.55
519307 · Other Office Expense	1,260.00	164.27	4,441.80	137.92	0.00	194.92				6,198.91
519308 · Credit card/ACH fee	0.00	0.00	18,050.75	0.00	0.00	0.00				18,050.75
519309 · Payroll service fees	0.00	0.00	15,069.38	0.00	0.00	0.00				15,069.38
Total 519300 · Office Expense	1,270.93	3,674.94	52,636.08	510.02	310.15	390.92				58,793.04
533100 · Memberships & Licensing Fees	424.55	342.00	12,279.78	45.00	0.00	0.00				13,091.33
542300 · Maintenance-Equipment	0.00	2,921.92	1,634.03	5,120.23	0.00	0.00				9,676.18
545900 · Maintenance-Facilities & Imprvr										
545902 · Plumbing & Piping	444.00	17,919.41	2,395.08	0.00	0.00	0.00				20,758.49
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	14,437.02	0.00	0.00				14,437.02
545904 · Pool Supplies	0.00	0.00	0.00	895.70	0.00	0.00				895.70
545905 · Locks & Security System	254.50	142.83	2,207.83	0.00	123.33	254.33				2,982.82
545906 · Signage Expense	0.00	0.00	1,260.17	0.00	0.00	0.00				1,260.17
545907 · General Electrical Expense	0.00	0.00	450.00	0.00	0.00	0.00				450.00
545909 · Other General Maintenance	99.34	51.83	3,846.50	109.32	0.00	109.27				4,216.26
545911 · Landscape/Garden Expense	0.00	501.10	273.67	0.00	0.00	0.00				774.77
545912 · Vehicle Expense	0.00	0.00	2,536.36	0.00	0.00	0.00				2,536.36
545913 · Ground/Facility Improvements	0.00	0.00	917.99	0.00	0.00	425.47				1,343.46
Total 545900 · Maintenance-Facilities & Imprvr	797.84	18,615.17	13,887.60	15,442.04	123.33	789.07				49,655.05
563800 · Utility Expense										
563801 · P G & E	0.00	4,913.61	20,779.53	41,145.90	0.00	0.00				66,839.04
563802 · Water	97.12	2,847.73	2,455.17	5,007.43	0.00	0.00				10,407.45
563803 · Sewer Fees	0.00	0.00	5,035.15	0.00	0.00	0.00				5,035.15
Total 563800 · Utility Expense	97.12	7,761.34	28,269.85	46,153.33	0.00	0.00				82,281.64
585600 · Contract Expenses										
585601 · Audit Fees	0.00	0.00	7,075.00	0.00	0.00	0.00				7,075.00

Highlands Recreation District										3:54 PM
Profit & Loss by Class										02/07/2024
July 2023 through January 2024										Accrual Basis
FISCAL YEAR TO DATE										
	ASP	EEC	OTHER	Pool	Rental	Programs	TOTAL			
585603 · Legal fees	0.00	0.00	12,664.80	0.00	0.00	0.00	12,664.80	0.00	0.00	0.00
585604 · Consultants	0.00	0.00	8,190.00	0.00	0.00	0.00	8,190.00	0.00	0.00	0.00
Total 585600 · Contract Expenses	0.00	0.00	27,929.80	0.00	0.00	0.00	27,929.80	0.00	0.00	0.00
596600 · Program Specific Expenses										
596601 · Buses-ASP	6,181.00	0.00	0.00	0.00	0.00	0.00	6,181.00	0.00	0.00	0.00
596602 · Spec Act-ASP	7,512.18	0.00	0.00	0.00	0.00	0.00	7,512.18	0.00	0.00	0.00
596603 · Snacks-ASP	5,027.30	0.00	0.00	0.00	0.00	0.00	5,027.30	0.00	0.00	0.00
596604 · Supplies-ASP	7,186.22	0.00	11.81	0.00	0.00	0.00	7,198.03	0.00	0.00	0.00
596607 · Misc Exp-POOL	0.00	0.00	0.00	1,003.81	0.00	0.00	1,003.81	0.00	0.00	0.00
596608 · Misc Exp-ASP	2,233.13	0.00	0.00	0.00	0.00	0.00	2,233.13	0.00	0.00	0.00
596610 · Misc Exp-OFFICE	0.00	0.00	614.91	0.00	0.00	0.00	614.91	0.00	0.00	0.00
596611 · Misc Exp-OTHER	0.00	0.00	3,000.97	0.00	0.00	0.00	3,000.97	0.00	0.00	0.00
596612 · Special Events	0.00	0.00	0.00	594.34	0.00	0.00	594.34	0.00	0.00	0.00
596613 · Conferences/Seminars	169.00	12.00	1,543.31	1,135.00	0.00	0.00	2,859.31	0.00	0.00	0.00
596614 · Pool Supplies	0.00	0.00	152.79	3,990.79	0.00	0.00	4,143.58	0.00	0.00	0.00
596616 · Incrowd Rent	8,314.30	0.00	0.00	0.00	0.00	0.00	8,314.30	0.00	0.00	0.00
596617 · Seasonal Programs	79.49	0.00	0.00	0.00	0.00	124.65	204.14	0.00	0.00	0.00
596621 · EEC supplies	0.00	4,628.71	0.00	0.00	0.00	0.00	4,628.71	0.00	0.00	0.00
596622 · EEC Snacks	0.00	3,282.82	0.00	0.00	0.00	0.00	3,282.82	0.00	0.00	0.00
596623 · EEC Special Activities	0.00	309.73	0.00	0.00	0.00	0.00	309.73	0.00	0.00	0.00
596624 · EEC Misc	0.00	476.86	0.00	0.00	0.00	0.00	476.86	0.00	0.00	0.00
596626 · MISC EXP-SWIM TEAM	0.00	0.00	0.00	4,163.03	0.00	0.00	4,163.03	0.00	0.00	0.00
Total 596600 · Program Specific Expenses	36,702.62	8,710.12	5,323.79	10,886.97	0.00	3,580.45	65,203.95	0.00	0.00	0.00
6331 · Bond Interest Expense	0.00	31,356.50	0.00	0.00	0.00	0.00	31,356.50	0.00	0.00	0.00
6332 · Bond Principal exp	0.00	144,000.00	0.00	0.00	0.00	0.00	144,000.00	0.00	0.00	0.00
671200 · Telephone Service Charges	270.30	0.00	2,082.66	0.00	0.00	0.00	2,352.96	0.00	0.00	0.00
673100 · Insurance										
673101 · CAPRI-WORKERS COMP	2,577.90	3,952.78	-5,285.89	6,186.96	323.72	191.86	7,947.33	0.00	0.00	0.00
673102 · CAPRI-GEN INS	0.00	0.00	65,123.75	0.00	0.00	0.00	65,123.75	0.00	0.00	0.00
Total 673100 · Insurance	2,577.90	3,952.78	59,837.86	6,186.96	323.72	191.86	73,071.08	0.00	0.00	0.00
7211 · Fixed Assets-Structures/Improve										
721101 · Construction in Progress	0.00	0.00	16,229.44	12,152.00	0.00	0.00	28,381.44	0.00	0.00	0.00

Highlands Recreation District										3:54 PM
Profit & Loss by Class										02/07/2024
July 2023 through January 2024										Accrual Basis
FISCAL YEAR TO DATE										TOTAL
	ASP	EEC	OTHER	Pool	Rental	Programs				
721102 · Fixed Assets-Not Capitalized	1,114.54	0.00	0.00	0.00	0.00	0.00				1,114.54
Total 7211 · Fixed Assets-Structures/Improve	1,114.54	0.00	16,229.44	12,152.00	0.00	0.00				29,495.98
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	306,444.65	633,382.73	561,390.90	360,002.40	28,043.03	44,604.97				1,933,868.68
Net Income	255,013.71	99,319.14	179,970.46	-85,934.42	26,366.97	13,251.02				487,986.88
This report includes all data received from SMC Treasury as of 2/7/2024. If additional January Journal Entries are received on the Final SMC Trial Balance, this data will be adjusted accordingly.										



MEMORANDUM

Date: February 13, 2024
To: HRD Board of Directors
From: Meg Catmull, Assistant General Manager
Re: Non-Profit Rental Policy Update

Background

This policy would serve as an addition to the HRD Rental Agreement.

Proposed Policy

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

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

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



MEMORANDUM

Date: February 13, 2024
To: HRD Board of Directors
From: Meg Catmull, Assistant General Manager
Re: Updates on TK for All

Background

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

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

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

Solutions for Discussion

Have TK Children Attend ASP

- ASP is only licensed to care for children ages 5+. Changing this license to include younger children would require ASP to fundamentally change its programming, staffing, budget, schedules, etc. which makes this solution not feasible.

Parents Could Utilize Highlands Elementary Annex

- Would allow HRD programs to continue operating as-is.

- Viable childcare solution for TK Highlands families. Current rates for the 2023-2024 school year for TK afternoon care at the Annex is \$990/month.
- Could result in a lost income opportunity for HRD.
- The Annex operates under School District childcare regulations (Title 5) while the Rec operates under Department of Social Services childcare licensing regulations (Title 22).

Half-Day Care at EEC

- Could have one classroom operate with two half day schedules: 7:30am-12:00pm for half day morning care mixed ages 2-5.5, and 12:30pm-6:00pm afternoon care for TK and/or mixed ages.
- Would be more challenging to schedule teachers and would be more administrative work to have twice the total number of kids over the course of a day in that classroom.
- Unsure if there is a need/want for half day care, aside from TK children. Could present issues in filling morning spots.
- A new pricing strategy would need to be adopted for half-day options.

Converting Fitness Center into TK Classroom

- Fitness Center is under-utilized and does not generate much income for HRD although some community members feel strongly about access to the fitness center.
- Could be used during the summer to offer additional classes and camps.
- Would require renovations, please see attached brochure for more information regarding licensing standards for a Title 22 childcare facility.
- Limited to around 13 children due to square footage.

State Preschool Facilities Reference Guide
Requirements & Regulations:
California Department of Social Services, Title 22
California Department of Education, Title 5/Education Code/ECERS

PROGRAMMATIC REQUIREMENTS		
	TITLE 22	TITLE 5/EDUCATION CODE/ECERS
Teacher-Child Ratio	<ul style="list-style-type: none"> 1 teacher: 12 students 1 teacher, 1 aide: 15 students <i>22 CCR 101216.3</i>	<ul style="list-style-type: none"> 1 adult: 8 children 1 teacher: 24 children <i>5 CCR 18290</i>
Staff Qualifications	<ul style="list-style-type: none"> Teacher: 12 ECE/CD units <i>22 CCR 101216.1</i>	<ul style="list-style-type: none"> Associate Teacher: 12 ECE units Teacher: 24 ECE units and 16 GE units Master Teacher: Teacher + 6 ECE units in specialization + 2 adult supervision units <i>EC 8203, 8208, 8244, 8261, 8360.1, 8267, 5 CCR 80105-801025</i>
Discipline	<ul style="list-style-type: none"> Discipline must be free of corporal punishment, pain, humiliation, or intimidation <i>22 CCR 101216.3</i>	<ul style="list-style-type: none"> Discipline must be not be physical or severe Program must be designed to avoid conflict and promote positive interactions Staff must react consistently to children’s behavior, have appropriate expectations for age level, and usually maintain control <i>EC 49001, ECERS</i>
Transportation	<ul style="list-style-type: none"> Only licensed drivers for the type of vehicle operated may transport children <i>22 CCR 101225</i>	<ul style="list-style-type: none"> A governing board may allow the transportation of preschool students in school buses owned by the district Only an individual with an appropriate class of license may operate a school bus transporting students <i>EC 39800, VC 12517</i>
Food Service	<ul style="list-style-type: none"> All food shall be safe and of the quality necessary to meet the needs of children All food shall be selected, stored, prepared, and served in a safe and healthful manner Menus must be posted at least a week in advance Food preparation area must be clean and free of trash and rodents Uncontaminated drinking water must be available indoors and outdoors Various other specific kitchen and food requirements <i>22 CCR 101227, 101238, 101239</i>	<ul style="list-style-type: none"> Food must be prepared in safe and sanitary conditions Schools participating in federal food programs must obtain two food safety inspections each school year by the local governmental agency responsible for food safety inspection All food facilities must have a permit and are subject to inspections at any time Meals and snacks must include a nutrition component and be culturally and developmentally appropriate Dietary restrictions of families are followed Allergies posted and allergen substitutions made Clean drinking water must be available at meal times <i>HSC 113700 - 113725.3, 7 CFR 210.13, HSC 11438, 114390, EC 18278, EC 35186, ECERS, EC 38086</i>
Health-Related	<ul style="list-style-type: none"> Parents will be immediately notified if child is ill or seriously injured Staff will make prompt arrangements for any medical treatment Staff will maintain first-aid supplies Staff will have a procedure for medications 	<ul style="list-style-type: none"> School is required to have first aid supplies Authorized medications will be given to students with the assistance of the school nurse or designated personnel <i>EC 32040, 5 CCR 600</i>

State Preschool Facilities Reference Guide
Requirements & Regulations:
California Department of Social Services, Title 22
California Department of Education, Title 5/Education Code/ECERS

	<p>22 CCR 101226</p> <ul style="list-style-type: none"> Smoking is prohibited on the premises <p>22 CCR 101231</p>	<ul style="list-style-type: none"> Smoking is prohibited on the premises <p>ECERS</p>
Emergency Preparedness	<ul style="list-style-type: none"> Each licensee must have a disaster plan and disaster drill must be conducted every six months <p>22 CCR 101174</p>	<ul style="list-style-type: none"> Each school district/county office of education is responsible for the development of all comprehensive school safety plans <p>EC 32280</p>
Parent Transparency	<ul style="list-style-type: none"> Parent's rights poster must be placed in a prominent area <p>22 CCR 101218.1</p> <ul style="list-style-type: none"> Notice of licensee's compliance or noncompliance with the correction of a deficiency for a period of 30 days <p>HSC 1596.814</p> <ul style="list-style-type: none"> Information on each child care facility must be posted online, including but not limited to: name and address, licensed capacity, status of the license, number of inspections and citations, etc. <p>HSC 1596.819</p>	<ul style="list-style-type: none"> Notice must be posted in every classroom specifying the standards for instructional materials, facilities, teacher assignments/vacancies, etc. <p>EC 35186</p> <ul style="list-style-type: none"> Parent rights include, but are not limited to: classroom observation, teacher/administration meetings, a safe and supportive learning environment for their child, examination of classroom materials, information regarding child's academic progress, information regarding school rules, the opportunity to volunteer or participate in a committee <p>EC 51101</p>
Teacher Background Checks/Safety Training	<ul style="list-style-type: none"> All persons working in a child care facility must submit fingerprints for a criminal record review <p>22 CCR 101170</p> <ul style="list-style-type: none"> All individuals subject to a criminal record review must have a Child Abuse Central Index review through the CA Department of Justice <p>22 CCR 101170.2</p> <ul style="list-style-type: none"> At least one staff member must be trained in CPR and Pediatric First Aid. <p>22 CCR 101216</p> <ul style="list-style-type: none"> At least one teacher or director per center must complete 15 hours of health and safety training <p>HSC 1596.866</p> <ul style="list-style-type: none"> All staff members and volunteers must be immunized against influenza, pertussis, and measles <p>HSC 1597.622</p> <ul style="list-style-type: none"> The name of the center director or teachers qualified to act as director must be reported to the Department within 10 days of a change <p>22 CCR 101212</p> <ul style="list-style-type: none"> Personnel records must contain documentation of educational background, experience, and health screenings <p>22 CCR 101217</p>	<ul style="list-style-type: none"> All individuals who seek to obtain California credentials or permits must receive fingerprint clearance from the California Department of Justice and the Federal Bureau of Investigation <p>EC 44340-44341</p> <ul style="list-style-type: none"> Teachers must receive a CPR certification in order to attain a preliminary teacher permit <p>EC 44259 (c)(4)(A)</p> <ul style="list-style-type: none"> There are no immunization requirements for teachers, however tuberculosis testing is required <p>EC 49406</p> <ul style="list-style-type: none"> Each school accountability report card includes total number of credentialed teachers, number of teachers utilizing emergency credentials, number of teachers without credentials, etc. <p>EC 33126</p> <ul style="list-style-type: none"> Changes in employment status of credentialed teachers must be reported to the commission within 30 days <p>EC 44030.5</p> <ul style="list-style-type: none"> Teachers credential information, including term of validity, authorizations, renewal requirements, and restrictions are available for public record <p>EC 44230</p>

State Preschool Facilities Reference Guide
Requirements & Regulations:
California Department of Social Services, Title 22
California Department of Education, Title 5/Education Code/ECERS

Napping Requirements	<ul style="list-style-type: none"> Children must be given an opportunity to nap or rest without distraction or disturbance from other activities <i>22 CCR 101230</i> Cots and floor mats used for napping must be in safe condition Floor mats must be at least ¾ inches thick, covered with vinyl or a similar material, and marked so that the sleeping side can be distinguished <i>22 CCR 101239.1</i> 	<ul style="list-style-type: none"> Children must be helped to relax Space is conducive to resting All cots or mats are at least 3 feet apart or separated by a solid barrier Nap/rest is scheduled appropriately Sanitary provisions are made for nap/rest Sufficient supervision provided in the room <i>ECERS</i>
Other	<ul style="list-style-type: none"> Variety of daily activities including but not limited to: quiet activity and play, rest and relaxation, eating, toileting <i>22 CCR 101230</i> Children must be under the supervision of a teacher at all times <i>22 CCR 101229</i> 	<ul style="list-style-type: none"> Variety of daily activities and equipment for relaxation and comfort, child privacy, gross motor play, nap/rest routine, sanitary toileting, reading, communication with adults and children, development of reasoning skills, fine motor skills, art play, music play, block play, sand/water play, dramatic play, nature/science activities, and math activities <i>ECERS</i> Careful supervision of all children adjusted appropriately for different ages Supervision is sufficient to protect children's safety Supervision includes help and encouragement, and appreciation of child's efforts Staff demonstrate awareness of the whole group at all times <i>ECERS</i>

Environmental Requirements		
	Title 22	Title 5/Education Code/ECERS
Buildings and Grounds	<ul style="list-style-type: none"> A comfortable temperature shall be maintained at all times Keep center clean, safe, sanitary, and in good repair Use of protective devices such as nonslip material on rugs Keep all areas of potential hazard free of obstruction Inaccessibility of pools Keep disinfectants, poisons, and other potentially dangerous items inaccessible to children Keep materials and surfaces available to children toxic free Firearms are not permitted on the premises Medicines should be stored separately Facility must be free of flies, insects, and rodents <i>22 CCR 101238, 101239</i> 	<ul style="list-style-type: none"> Adequate lighting, ventilation, temperature control, and sound-absorbing materials Space in good repair Space is reasonably clean and well-maintained Ample indoor space that allows children and adults to move around freely Good ventilation, some natural lighting Space is accessible to all children and adults, including those with disabilities Provisions must be made to eliminate safety hazards, including but not limited to, safety caps on electrical sockets, no loose electrical cords, heavy objects moved so children cannot pull down, medicines/poisons locked away, safe water temperature, pads for mats or rugs to eliminate sliding, covered/blocked open stairwells, etc. <i>ECERS</i> Facilities must be clean, safe, and in good repair <i>EC 35186</i> Firearms are not permitted on the school campus or the surrounding area. <i>Cal. Penal Code 626</i>

State Preschool Facilities Reference Guide
Requirements & Regulations:
California Department of Social Services, Title 22
California Department of Education, Title 5/Education Code/ECERS

		<ul style="list-style-type: none"> School facilities must be accessible to those with physical disabilities, pursuant to the California Building Standards Codes 24 CCR 11
Outdoor Activity Space	<ul style="list-style-type: none"> At least 75 square feet per child Provide a shaded rest area Permit children to reach the space safely Equipment and activity areas shall be arranged so there is no hazard from conflicting activities Surface of the outdoor activity space is maintained in a safe condition, and free of hazards Areas beneath swings, slides, climbing, and similar equipment must be cushioned with a material to absorb falls Sandboxes must be monitored daily Playgrounds must have a fence (4 ft. minimum) to protect children and keep them in the area 22 CCR 101238.2 	<ul style="list-style-type: none"> Staff anticipate and take action to prevent safety problems (indoors and outdoors) Staff explain reasons for safety rules to children Essentials needed to handle emergencies available Provisions must be made to eliminate safety hazards, including but not limited to, remove and properly store tools not meant for children’s use and sharp or dangerous objects, lock away any substance labeled “keep out of reach of children”, block any unsafe walkways or stairs, block easy access to roads, remove any hazardous trash, ensure play equipment is an appropriate size, well maintained, and doesn’t pose threat of injury, etc. ECERS Play yard design provides a variety of activities for development of gross motor skills 5 CCR 14030
Indoor Activity Space	<ul style="list-style-type: none"> At least 35 square feet per child Floors of all rooms must have a clean surface 22 CCR 101238.3 	<ul style="list-style-type: none"> Kindergarten classroom size for permanent structures is not less than 1,350 square feet, including restrooms, storage, teacher preparation, wet and dry areas Classrooms are designed to allow supervision of play yards (unless prevented by site shape or size) and all areas of the classroom 5 CCR 14030
Storage Space	<ul style="list-style-type: none"> Each child has individual storage space Permanent or portable storage space in playrooms for play equipment Cleaning supplies must be stored separately from food 22 CCR 101238.4 	<ul style="list-style-type: none"> Storage, casework, and learning stations are functionally designed for use in free play and structured activities; e.g., shelves are deep and open for frequent use of manipulative materials 5 CCR 14030
Fixtures, Furniture, Equipment and Supplies	<ul style="list-style-type: none"> All window screens shall be in good repair Tables and chairs, play equipment and materials need to meet the needs of children and be in good repair One toilet and handwashing fixture for every 15 children 22 CCR 101239 	<ul style="list-style-type: none"> Sufficient furniture for routine care, play, and learning All furniture is sturdy and in good repair, and mostly child-sized Adaptive furniture permits inclusion of children with disabilities with their peers Windows, marking boards, sinks, drinking fountains, and furniture are appropriate heights for kindergarten-age students 5 CCR 14030, ECERS One toilet for every 20 children Toilets must be within the Kindergarten complex 5 CCR 14030 and CPC, Chapter 4

State Preschool Facilities Reference Guide
Requirements & Regulations:
California Department of Social Services, Title 22
California Department of Education, Title 5/Education Code/ECERS

Accountability Measures		
	Title 22	Title 5/Education Code/ECERS
Financial Audit Schedule	The licensee must develop and maintain a financial plan that ensures resources necessary to meet operating costs for the care and supervision of students. The licensee must maintain financial records. They must submit financial reports to the Department of Social Services when requested to do so. <i>22 CCR 101213</i>	All child development programs under contract with California Department of Education must submit an annual independent financial and compliance audit report of the entire organization, not just an audit report for the individual contracts or programs. <i>EC 8448(g)</i> Each local educational agency must complete an annual audit of income and expenditures. <i>EC 41020</i>
Physical Evaluation Schedule	A physical review must be conducted every three years. <i>HSC 1597.09</i> All child care centers must secure and maintain a fire clearance approved by the city or county fire department, the district providing fire protection services, or the State Fire Marshal. <i>HSC 101171</i>	Contractors complete an environment rating scale every three years as part of the program compliance review and annually as a part of the self-evaluation process. For each rating, the contractor shall achieve a minimum score of “good” on each subscale. <i>5 CCR 18281</i> The California Department of Education must conduct a compliance review of the contractor’s site once every three years. <i>5 CCR 18023</i> The State Fire Marshal must conduct a review of all schools each year. <i>HSC 13146.3</i>

Citation Code Reference	
22 CCR	California Code of Regulations, Title 22
5 CCR	California Code of Regulations, Title 5
7 CFR	Federal Code of Regulations, Title 7
EC	California Education Code
ECERS	Early Childhood Environmental Rating Scale
Cal. Penal Code	California Penal Code
CPC	California Plumbing Code
HSC	California Health and Safety Code
VC	Vehicle Code
*Pursuant to Section 18281, Title 5 of the California Code of Regulations, all center-based programs must complete an environmental rating scale (ECERS) to measure program quality.	
** Requirements reflective of state, not local requirements.	

Date: February 9, 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. Since its reconstitution in December 2023, the Parent Association has continued to support 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 Highland Recreation District (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 status of recruiting a new EEC Director and appropriate staffing & teacher retention.

1. Director Recruiting

The Parent Association appreciates the Board and District taking on recommendations and feedback outlined in our January 2024 memo. The parent representatives participated in the EEC Director interviews and provided scoring to the Interim General Manager.

Our parent representatives actively participated in the interviews for the EEC Director position and provided valuable input to the Interim General Manager. We firmly support extending an offer to one of the top candidates identified through our scoring process. It is imperative that the offer reflects a competitive salary, comparable to or greater than that of the District Child Care Director. Our recommendation for a top-tier compensation package is underpinned by a comprehensive review of the District budget.

Recommendations for Director Recruitment by the Parent Association:

1. Board to direct Interim General Manager to conduct market research on comparable salary ranges for EEC Director position, as well as comparison of EEC Director compensation to top five highest paid District staff
2. Board to direct Interim General Manager to extend an employment offer for EEC Director following comparable salary review

2. Teacher Retention & Appropriate Staffing:

a. Appropriate Staffing

Assistant Director

The Parent Association understands full staffing of EEC should consist of 11 staff (9 teachers, 1 Assistant Director, and 1 Director). Whereas there is currently only 9, with an open Director position. The previous Director's decision to replace the Assistant Director with a split Teacher / Assistant Director position is not preferred. The Parent Association found communication, operations, and teacher care was improved with a full staff of 11 including 9 teachers supported by an Assistant Director and Director. The Assistant Director role helps ensure the safety of the children and smooth operation of the program, especially on days with staffing issues (e.g. if the Director or the teachers are on leave, get sick or go on vacation) or if turnover happens again.

Teachers' Schedule

EEC parents are generally not aware of the current staffing schedule for EEC teachers. This is due to absence of a Director as well as additional workload shouldered by EEC teachers. The Parent Association recognizes these factors make it difficult to publish a schedule, but highlights staffing is not at appropriate levels with a need for dedicated Director and Assistant Director roles.

Recommendations for Appropriate Staffing by the Parent Association:

1. Authorize District to open EEC Assistant Director role to reinstate a full time EEC Assistant Director position.

b. Teacher Retention

The Parent Association has identified discrepancy in EEC teacher pay rates, particularly concerning alignment with relevant experience levels. We have brought this matter to the attention of board members and the Interim General Manager. While we recognize that a comprehensive review of this issue may be more suited for the incoming EEC Director, we urge the Board to take immediate action to address these concerns and provide reassurance to our valued teachers.

Recommendations for Teacher Retention by the Parent Association::

1. Board to direct new EEC Director, when hired, to conduct a review of teacher pay scale to align with relevant years of experience, qualifications, and years at EEC, and provide back pay if discrepancies are found.

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

Sincerely,

Early Education Center Parent Association



MEMORANDUM

Date: February 13, 2024
To: HRD Board of Directors
From: Ad Hoc General Manager Recruitment Committee
Re: Recruiting Update

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

Search Update:

The Ad Hoc General Manager Recruitment Committee made updates to the GM Recruitment Brochure and posted the General Manager job on February 2nd. The job is currently posted on the HRD website, Indeed, Glassdoor and ZipRecruiter. The first screening of resumes will begin on February 25th or after 50 applications are received.

Recommended Next Steps:

The Committee will screen resumes and identify candidates that meet the GM job qualifications with the plan to conduct initial interviews via Zoom the week of March 4th. From there the Committee anticipates recommending candidates to the next stage in the interview process which would be a 4-5 member panel of Highlands community members. Depending on where the candidates reside the interviews may be virtual or in person. The goal would be for the panel interviews to take place the week of March 18th or March 25th. **If Board Members would like to nominate community members to sit on the interview panel, please provide those names to the February 13th meeting or they can be submitted to GMDirect@highlandsrec.ca.gov.**

Based on feedback from the interview panel, the Committee will recommend moving forward candidates for in-person interviews with the Board of Directors at either a Special Board Meeting the week of April 1st or at the April 9th Regular Board Meeting. The District will potentially need to facilitate travel and lodging for out of state candidates.



MEMORANDUM

Date: February 13, 2024
To: HRD Board of Directors
From: Meg Catmull, Assistant General Manager
Re: RNE-3 Benefits Classification

Background

Staff is proposing a new benefits classification of RNE-3, to be approved and recognized by the HRD Board of Directors. The purpose of this benefits classification is to transparently address and establish benefits for employees whose position is not typically classified as full time but who work full time hours of 30 hours per week or more.

RNE-3 Employee Handbook Language

RNE-3 is a classification for employees whose positions may not be categorized as full time but who routinely maintain a minimum of 30 hours worked per workweek.

Proposed Benefits for RNE-III

Medical, dental, vision, LTD, STD, FSA, and Life Insurance would all be offered to RNE-3 employees at the same rate as is offered for RNE-2 employees. These benefits are all offered through our benefits management software, Ease. CalPERS 457 and Simple IRA plans would also be offered as per the employee handbook.

Vacation accrual would be offered for RNE-3 employees at 75% of the rate of RNE-2 employees.

Paid holidays would be offered for RNE-3 employees at 75% of the rate of RNE-2 employees.

Eligibility

Employees who meet the definition of RNE-3, as defined in the handbook language above, would be offered benefits to start the first of the month following the date that they qualify as RNE-3. Following their classification to RNE-3, regular look backs would be performed to ensure that the employee has maintained a consistent average workweek of 30+ hours per week. The 30+ hour workweek will only be granted to employees if it is in alignment with District needs. Should the employee's average drop below 30 hours per workweek, the employee would be termed from benefits and offered COBRA in accordance with District policies.

Cost Implications

- The District cost for each RNE-3 employee would depend on their specific benefits elections and their age. Our two primary benefits providers are Principal and Kaiser Permanente.
- Kaiser could range \$397.65-1,516.68 with the average being ~\$450-650 per employee per month which is age dependent & subject to change each plan year. Principal benefits would be approximately \$65-75 per month per employee, also subject to change slightly each plan year.
- Paid time off benefits such as Vacation and Holiday pay would be dependent on the pay rate and average work hours per workday for the employee.



MEMORANDUM

Date: February 13, 2024
To: HRD Board of Directors
From: Meg Catmull, General Manager
Re: SVB Sweep Account

Background

As a sweep product, we can set the checking account to any amount we prefer, and funds will be swept to and from the account if the account exceeds or drops below the set amount. SVB can provide insurance for any deposit balance up to \$100MM per Tax ID or SSN.

It's been proposed that the sweep amount be set to \$250,000 to keep the primary SVB account entirely FDIC insured, while any excess is transferred to a sweep account which would offer an additional FDIC protection of District funds.

Please see attachment for additional information.

Resolution 2024-01

As per the recommendation of District Counsel, we have prepared a Resolution for the board to authorize the interim general manager to open such an account.

Applicable Government Code Sections

61051.

The general manager shall be responsible for all of the following:

- (a) The implementation of the policies established by the board of directors for the operation of the district.
- (b) The appointment, supervision, discipline, and dismissal of the district's employees, consistent with the employee relations system established by the board of directors.
- (c) The supervision of the district's facilities and services.
- (d) The supervision of the district's finances.

(Added by Stats. 2005, Ch. 249, Sec. 3. Effective January 1, 2006.)

61052.

(a) Except as provided by Section 61053, the county treasurer of the principal county shall be treasurer of the district and shall be the depository and have the custody of all of the district's money.

(b) All claims against a district shall be audited, allowed, and paid by the board of directors by warrants drawn on the county treasurer.

(c) As an alternative to subdivision (b), the board of directors may instruct the county treasurer to audit, allow, and draw his or her warrant on the county treasury for all legal claims presented to him or her and authorized by the board of directors.

(d) The county treasurer shall pay the warrants in the order in which they are presented.

(e) If a warrant is presented for payment and the county treasurer cannot pay it for want of funds in the account on which it is drawn, the treasurer shall endorse the warrant, "NOT PAID BECAUSE OF INSUFFICIENT FUNDS" and sign his or her name and the date and time the warrant was presented. From that time until it is paid, the warrant bears interest at the maximum rate permitted pursuant to Article 7 (commencing with Section 53530) of Chapter 3 of Part 1 of Division 2.

(Added by Stats. 2005, Ch. 249, Sec. 3. Effective January 1, 2006.)

61053.

(a) Notwithstanding Section 61052, a district may establish an alternative depository pursuant to this section.

(b) The board of directors shall appoint a district treasurer who shall serve in the place of the county treasurer.

(c) **The board of directors shall adopt a resolution that does each of the following:**

(1) State its intention to withdraw its money from the county treasury.

(2) Fix the amount of the bond for the district treasurer and other district employees who will be responsible for handling the district's finances. The district shall pay the cost of the bonds.

(3) Adopt a system of accounting and auditing that shall completely and at all times show the district's financial condition. The system of accounting and auditing shall adhere to generally accepted accounting principles.

(4) Adopt a procedure for drawing and signing checks, provided that the procedure adheres to generally accepted accounting principles. The procedure shall provide that bond principal and salaries shall be paid when due. The procedure may provide that checks to pay claims and demands need not be approved by the board of directors before payment if the district treasurer determines that the claims and demands conform to the district's approved budget.

(5) **Designate a bank, a savings and loan association, or a credit union as the depository of the district's money. A bank, savings and loan association, or credit union may act as a depository, paying agent, or fiscal agency for the holding or handling of the district's money, notwithstanding the fact that a member of the board of directors, whose funds are on deposit in that bank or savings and loan association is an officer, employee, or stockholder of that bank or savings and loan association, or of a holding company that owns any of the stock of that bank or savings and loan association.**

(d) The board of directors and the board of supervisors of the principal county shall determine a mutually acceptable date for the withdrawal of the district's money from the county treasury, not to exceed 15 months from the date on which the board of directors adopts its resolution.

(e) In implementing this section, the district shall comply with Article 1 (commencing with Section 53600) and Article 2 (commencing with Section 53630) of Chapter 4 of Part 1 of Division 2 of Title 5. Nothing in this section shall preclude the district treasurer from depositing the district's money in the county treasury of the principal county or the State Treasury pursuant to Article 11 (commencing with Section 16429.1) of Chapter 2 of Part 2 of Division 4 of Title 2.

(f) The district treasurer shall make quarterly or more frequent written reports to the board of directors, as the board of directors shall determine, regarding the receipts and disbursements and balances in the accounts controlled by the district treasurer. The district treasurer shall sign the reports and file them with the general manager.

(Added by Stats. 2005, Ch. 249, Sec. 3. Effective January 1, 2006.)

Insured Cash Sweep (ICS) Bank Safe, Bank Smart®



What Is ICS®?

Insured Cash Sweep, allows you to earn interest on funds placed into money market deposit accounts (using the ICS savings option) and rest assured knowing that your ICS funds are eligible for multi million-dollar FDIC insurance.

You can also enjoy unlimited program withdrawals (using the ICS demand option) or up to six program withdrawals per month (using the ICS savings option).

How Does ICS Work?

When SVB Private places funds for you using ICS, your deposit is sent from your transaction account at our bank into deposit accounts at other ICS Network banks in amounts below the standard FDIC insurance maximum (\$250,000). This makes all of your funds eligible for FDIC protection. As a result, you can access FDIC insurance coverage from multiple institutions while working directly with just us, an institution you already know and trust. It's that easy.

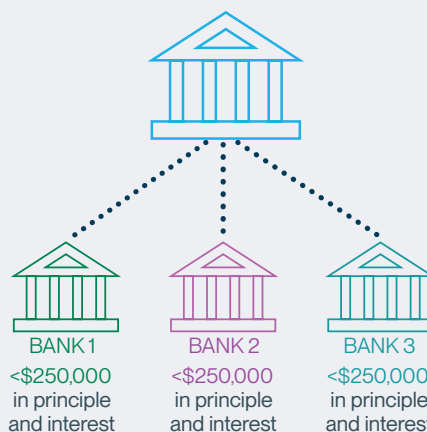
What Else Do You Need to Know?

You receive a regular monthly statement from us for each option showing your ICS balances and other key information. You can check your ICS balances and track other important information of interest to you online, 24/7, through a specially designed Depositor Control Panel.

Your confidential information remains protected.

ICS can eliminate the ongoing tracking burdens associated with collateralization and the need to footnote uninsured deposits in financial statements if you are accustomed to these practices.

Activate an ICS agreement on an existing account, or open a new account.¹



Deposits are sent to demand deposit accounts or money market deposit accounts at other network banks in amounts under \$250,000²

¹ If you choose both the savings and demand options, you will need to have a separate transaction account for each.

² Deposits are sent to demand deposit accounts using the demand option and to money market deposit accounts using the savings option. The standard FDIC insurance maximum is \$250,000 per insured capacity, per bank.

To learn more about banking with SVB Private, visit us at www.svb.com/private-bank.

Placement of your funds through the ICS service is subject to the terms, conditions, and disclosures set forth in the agreements that you enter into with us, including the ICS Insured Placement Agreement. Limits and customer eligibility criteria apply. Program withdrawals are limited to six per month when using the ICS savings option. ICS, Insured Cash Sweep, and Bank Safe, Bank Smart are registered service marks of IntraFi Network LLC.

Withdrawals from certificates of deposit prior to maturity are subject to substantial penalty. Fees can reduce earnings on checking, savings, and money market accounts. Minimum balances may apply. All rates are subject to change without notice and interest rates that apply to variable rate accounts may change after the account is opened. Terms and conditions (including eligibility) provided herein are for illustrative purposes only and may change at any time at SVB's discretion without prior notice.

The term "SVB Private" is the marketing brand name for the private banking, lending, brokerage and wealth management and investment advisory services offered by the following First-Citizens Bank & Trust Company subsidiaries and affiliates: Silicon Valley Bank, a division of First-Citizens Bank, SVB Wealth LLC, and SVB Investment Services Inc.. Each legal entity is subject to distinct regulatory requirements and certain products and services may not be available in all jurisdictions or to all client types.

Banking, lending, and trust products or services are offered through Silicon Valley Bank, a division of First-Citizens Bank & Trust Company, SVB Wealth LLC ("SVBW") and SVB Investment Services Inc. ("SVBIS") are wholly owned, non-bank subsidiaries of First-Citizens Bank & Trust Company. Neither SVBW nor SVBIS is a chartered bank, trust company or depository institution.

All loans provided by Silicon Valley Bank, a division of First-Citizens Bank & Trust Company are subject to underwriting, credit, and collateral approval. Financing availability may vary by state. Restrictions may apply. All information contained herein is for informational purposes only and no guarantee is expressed or implied. Rates, terms, programs, and underwriting policies are subject to change without notice. This is not a commitment to lend. Terms and conditions apply. NMLSR ID 503941.



HIGHLANDS RECREATION DISTRICT
RESOLUTION NO. 2024-1

A resolution of the Board of Directors of the Highlands Recreation District to authorize the Interim General Manager to open an additional District account with Silicon Valley Bank.

WHEREAS, the Highlands Recreation has a bank account with Silicon Valley Bank which is FDIC insured up to \$250,000; and

WHEREAS, the Highlands Recreation District intends to protect funds in Silicon Valley Bank in excess of \$250,000 through the use of a Silicon Valley Bank sweep account; and

WHEREAS, Government Code section 61051 (d) designates the general manager to have supervision of the district’s finances; and

WHEREAS, Government Code section 61053 (c) requires the board of directors to adopt a resolution to Designate a bank, a savings and loan association, or a credit union as the depository of the district’s money; and

NOW THEREFORE, BE IT RESOLVED that the Board adopts to authorize the Interim General Manager to open a sweep account with Silicon Valley Bank for the purpose of protecting District funds and capital assets.

PASSED AND ADOPTED at the regular meeting of the Board of Directors of Highlands Recreation District, this 13th day of February 2024, by the following vote:

AYES:

NOES:

ABSENT:

ATTEST:

HIGHLANDS RECREATION DISTRICT
SAN MATEO COUNTY, CALIFORNIA

By _____
President, Board of Directors

ATTEST: I, Megan Catmull, do hereby certify that I am the District Secretary of the Board of Directors of the HIGHLANDS RECREATION DISTRICT and that the above is a true and correct copy of the resolution adopted by the Board of Directors of said District at a meeting of the 13th day of February 2024.

Secretary, Board of Directors