



# Highlands Recreation District

1851 Lexington Avenue • San Mateo, CA 94402

(650) 341-4251 • Fax (650) 349-9627

[www.highlandsrec.ca.gov](http://www.highlandsrec.ca.gov)

*"A Community Place to Learn, Grow & Play"*

## Board Meeting Packet

April 9, 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: April 9, 2024, 07:00 PM Pacific Time (US and Canada)

Location: Highlands Recreation Center, 1851 Lexington Ave., San Mateo, CA 94402

Board meetings are held in-person, with a Zoom participation option provided to the public as a courtesy. Public comment is limited to (3) minutes per person per item. 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: Apr 9, 2024 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/89679114472?pwd=u8L1XhWe2VQVLHYy8trsQoFhXQljod.1>

Meeting ID: 896 7911 4472

Passcode: 982799

Find your local number: <https://us06web.zoom.us/j/89679114472?pwd=u8L1XhWe2VQVLHYy8trsQoFhXQljod.1>

1. Call to Order
2. Review and approval of the minutes for the Regular Board Meeting on March 12, 2024 and for the Special Board Meeting on March 25, 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. 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/Motion: General Manager Recruiter Contract  
Report: General Manager Recruitment Ad Hoc Committee of the Board  
Description: This item will be a Board review and discussion of a contract to retain the services of a Recruiter for the purpose of recruiting a permanent General Manager.  
Recommendation: Approve General Manager Recruitment contract, pending details from the Ad Hoc Committee.
- b. Discussion/Motion: Private Swim Lesson Instructor, Swim Team Coach & ASP Head Teacher Benefits/Classification Recommendations  
Report: Meg Catmull, Assistant General Manager  
Description: This item will be a Board review and discussion of the benefits classifications for the Private Swim Lesson Instructor, Swim Team Coach, and ASP Head Teacher positions.  
Recommendation: Approve placing the Swim Team Coach and ASP Head Teacher positions on a classification of RNE-3.

7. New Business:

- a. Discussion: Interim General Manager Duties & Employee Out of Class Pay  
Report: Christopher Gurr, Interim General Manager  
Description: This item will be a Board review and discussion of the current employees receiving out-of-class pay and the division of General Manager duties.
- b. Discussion/Motion: Interim General Manager Invoices for Hours Exceeding 20 per Week  
Report: Christopher Gurr, Interim General Manager  
Description: This item will be a Board review and discussion of Interim General Manager invoices from 1/12/2024-3/24/2024 for hours worked exceeding 20 hours per week.  
Recommendation: Approve payment for additional hours worked as invoiced.

8. Upcoming Meetings: May 14 – Jun 11 – Jul 9

9. Review and Payment of Bills

- a. Action: Motion to approve Expenditures  
Report: Bea Robertson, Bookkeeper  
Description: This is a routine item of the itemized bills for Board review and approval.  
Recommendation: Approve the Expenditures for March 2024

10. HRD Board of Directors Announcements

12. Adjournment

Written public comments can be submitted to the District prior to the meeting by emailing [generalmanager@highlandsrec.ca.gov](mailto:generalmanager@highlandsrec.ca.gov). 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>.

Oral public comments will be taken on each agenda item during the meeting, subject to a limit of three (3) minutes per person per item. 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](mailto: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: March 12, 2024, 07:00 PM Pacific Time (US and Canada)

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

Remote Teleconference Location: 11020 Weyburn Avenue, Room 3345, Los Angeles, CA

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: Mar 12, 2024, 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/85288580562?pwd=QLWjMz4MI32b73RZ4pOZt7bwUhaBlg.1>

Meeting ID: 852 8858 0562

Passcode: 068657

Find your local number: <https://us06web.zoom.us/j/85288580562>

Board Members:

Andrew Aquino (Vice President) - Absent

Shirin Bakhshay - Remote

Pam Merkadeau (President)

Eric Olbekson

Uy Ut

Staff:

Christopher Gurr (Interim General Manager)

Meg Catmull (Assistant General Manager)

Mike Koenig (K-8 Childcare Director)

Julie Fernandez (EEC Director)

Janelle Slightam (Aquatics Coordinator)

Julia Fior (Recreation Coordinator)

1. Call to Order

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

2. Review and Approval of Minutes

Board Member Olbekson made a motion, Board Member Ut second, to approve the Regular Board Meeting Minutes from 02/13/2024. The motion passed.

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

3. Public Forum:

Public comment was received.

4. Manager's Report

a. Administration

b. Programming

5. Financial Report

a. Monthly Statement

6. Old Business

a. Discussion: TK for All impacts and considerations for HRD

b. Discussion/Motion: RNE-3 Benefits Classification

i. Board Member Ut made a motion, Board Member Bakhshay second, to create RNE-3 Benefits Classification with proposed benefits of Medical, Dental, Vision, LTD, STD, FSA, Accidental Death & Disability, and Life Insurance effective April 1, 2024. The motion passed.

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

c. Discussion: Determine additional Ad Hoc and Standing Committees of the Board

d. Discussion: Ad Hoc General Manager Recruitment Committee Updates and Recommendations

7. New Business

a. Discussion: Insurance and deposit for Highlands community rental groups

8. Upcoming Meetings: Mar 24 – Apr 9 – May 14 – Jun 11

9. Review and Payment of Bills

a. Action: Motion to approve Expenditures

i. Board Member Olbekson made a motion, Board Member Ut second, to pay the bills. The motion passed.

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

10. HRD Board of Directors Announcements

11. Adjournment

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

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

The Meeting adjourned at 9:06 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 Strategy Session Special Meeting

Time: March 24, 2024 12:00 PM Pacific Time (US and Canada)

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

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 Strategy Session Meeting

Time: Mar 24, 2024 12:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/89200520364?pwd=x8GdyN3zOgUkfvjAKIbANI2YkEBIMv.1>

Meeting ID: 892 0052 0364

Passcode: 495443

Dial by your location

+1 669 444 9171 US

Find your local number: <https://us06web.zoom.us/j/kc8BX3SN8z>

Board Members:

Andrew Aquino (Vice President)

Shirin Bakhshay

Pam Merkadeau (President)

Eric Olbekson

Uy Ut

Staff:

Christopher Gurr (Interim General Manager)

Meg Catmull (Assistant General Manager)

1. Call to Order

The meeting was called to order at 12:07pm by President Merkadeau.

2. Introduction of Guests

No guests present.

3. Communications, Announcements & Public Comments:

No public comments were received.

4. New Business

- a. Discussion: Organizational Strategy
- b. Discussion/Motion: EEC Assistant Director Pay Range & Job Description
  - i. Board Member Aquino made a motion, Board Member Olbekson second, to approve increasing the EEC Assistant Director pay range from \$25.00-\$30.00/hour to \$32.00-\$38.00/hour. The motion passed unanimously.  
Vote: AA - Y; SB - Y; PM – Y; EO – Y; UU – Y
- c. Discussion/Motion: Amend/Extend Christopher Gurr Interim General Manager Contract
  - i. Board Member Olbekson made a motion, Board Member Aquino second, to amend and extend Christopher Gurr’s Interim General Manager contract through 7/1/2024 not to exceed 30 hours per week without authorization from the Board President. The motion passed unanimously.  
Vote: AA - Y; SB - Y; PM – Y; EO – Y; UU – Y
- d. Discussion/Motion: General Manager Recruiter Contract
  - i. No motion was made.
- e. Discussion/Motion: Reclassify Bookkeeper Position to Fulltime RNE-1
  - i. Board Member Olbekson made a motion, Board Member Bakhshay second, to approve reclassifying the bookkeeper position to fulltime RNE-1. The motion passed unanimously.  
Vote: AA - Y; SB - Y; PM – Y; EO – Y; UU – Y
- f. Discussion/Motion: Private Swim Lesson Instructor, Swim Team Coach & ASP Head Teacher Benefits/Classification Recommendations
  - i. No motion was made.
- g. Discussion: Report from Interim General Manager on First 90 Days Insights

\*For the good of the order, item #4.g was moved after item #3\*

- h. Discussion: Board’s Vision for the District
  - i. The matter was tabled.
- i. Discussion: Organizational Goal Setting through FY24-25
  - i. The matter was tabled.
- j. Discussion: 3 to 5 Year Planning
  - i. The matter was tabled.
- k. Discussion: Plan for next strategy meeting(s)
  - i. The matter was tabled.

5. Adjournment

Board Member Aquino made a motion, Board Member Ut second, to adjourn the meeting. The motion passed.  
Vote: AA – Y; SB – Absent; PM – Y; EO – Absent; UU – Y

The Meeting adjourned at 4:07pm.



Respectfully Submitted,

Meg Catmull  
Board Secretary

Board President or Vice President: \_\_\_\_\_

Signature: \_\_\_\_\_



## MEMORANDUM

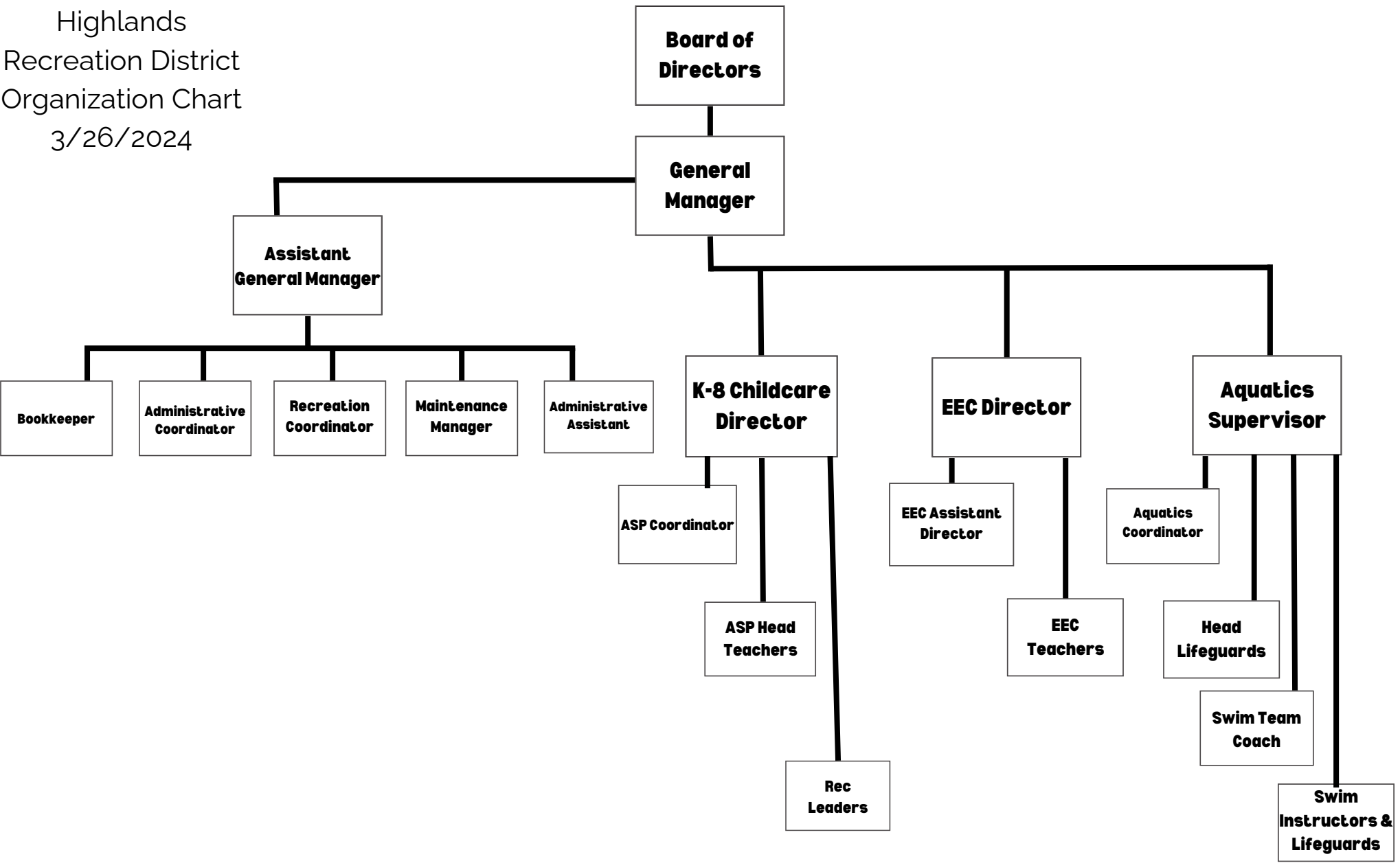
Date: April 9, 2024  
To: HRD Board of Directors  
From: Christopher Gurr, Interim General Manager  
Re: General Manager's Report

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### Update

- There was a substantial Public Records Act request that is in the process of being delivered, however this request has and will take up valuable time away from other district business.
- Breakroom – initially we were considering building an ADU behind EEC to accommodate a breakroom and storage (\$30K roughly), however we are now looking into alternatives including using the storage room next to the fitness room. The room is 11 x 8ft, has electrical, a window and a water line. This would be the most cost-effective and quickest way of providing a breakroom for both EEC and administrative staff. The room would need to be painted, new flooring and furniture purchased. The only challenge will be to find or build additional storage to accommodate the items in this room.
- Records Retention Policy – we have started this process including meetings with Counsel. First steps are to find out what types of records are currently being kept, classifications of documents, what are the legal time periods different documents need to be kept for. District Counsel has provided a recommendation to complete a comparison of the District policy against the California Secretary of State Guidelines for record retention; this process has been started. As part of this project, we are looking to move to digitally storing many District Records.
- Administrative staff time tracking – the administrative team have started to track what percentage of each day was spent for each department (ASP, EEC, Aquatics, Rental/Seasonal Programs, Other/District business).

Highlands  
Recreation District  
Organization Chart  
3/26/2024





## MEMORANDUM

Date: April 9, 2024  
To: Chris Gurr, Interim General Manager  
From: Mike Koenig, K-8<sup>th</sup> Child Care Director  
Re: ASP/IC Program Update

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### CURRENT PROGRAM UPDATES

- Overall, the program is tracking as it should through 75% of budget year. Nothing to report.
- ASP/In-Crowd registration reached capacity for the 2024-2025 school year and there are three families on the waitlist. From this point on, interested parties will be placed on our waitlist until space becomes available. Both ASP and In-Crowd are currently at 100% of capacity. (ASP capacity 86/ In-Crowd capacity 15)
- The program recently concluded the second round of ASP Coordinator interviews. The second round consisted of one internal candidate and two external candidates. One of the two external candidates dropped out prior to the interview.
- Registration for Spring Camp 2024 is currently in progress and slowly gaining traction as we get closer. Spring Camp runs April 1-5. The program will be bringing in a video game truck for the kids.
- Summer Camp is now on the horizon. Registration for Summer Camp began on March 11 for residents and March 18 for non-residents. Summer Camp will be 8 weeks in total for 2024.
- The program received notice from two ASP Rec Leaders who will be relocating with their family out of the area. Jason and Madi have been working for the District since August 2021. Their last day with ASP will be April 12. Program staff do not have replacements for these staff at this time.
- As the program moves into the final three months of the budget year, Program staff will be looking to make purchases earmarked for this fiscal year. Program staff will also be looking ahead to the 2024-2025 budget year to freshen up program equipment/furniture not budgeted for this current year.

### ADMIN OFFICE DECK & STAIRS UPDATE

- The building permit for admin office deck and stairs change order has been approved. The permit has been signed and returned to the planning/building department. Staff reached out to Escon to update them on the situation and get a timeline for their return. Staff were informed that they are currently on another job and will schedule us accordingly. At this point, the

remaining work includes pouring a concrete footing and installing a support beam in the fitness center as well as reinstalling mirrors. To date, the District has paid Escon \$101,703.14 of the total project amount of \$107,055.94. The remaining 5% retention (\$5,352.80) will be paid upon satisfactory completion of all work.

### **LANDSLIDE UPDATE**

- The FEMA grant project is continuing along as directed by FEMA and the districts appointed Cal OES representative. Staff continue to work with Districts designated Cal OES representative to submit all supporting documentation. Disaster code (DR-4683), which consists of culvert damage, electrical panel damage, and sports court landslide, has been obligated and the third and final payment of \$7,342.82 is processing. At the time of this report, the district has received \$7,151.25 of the total FEMA grant amount of \$14,494.07. Staff had a zoom call with BKF Project Manager Jason Yee on April 2. Jason informed staff that the construction documents are 65% complete and he presented their progress (see attached 65% draft set). Draft should be 100% complete in the next 2-3 weeks. Once complete, the District may choose to re-engage BKF for construction administration. Summary of attached draft set is as follows:
- Sports Court Landslide – 10 concrete stitch piers every 6ft. Each concrete pier will be dug down to bedrock. These tiers will be flush with the ground at the surface and connected together for stability. No underground drainage is needed.
- Kids Bathroom Landslide – Concrete retaining wall. Four feet of the concrete wall will be above ground and drainage will be placed at bottom of wall. The piers will be graded down to bedrock. Beyond the wall, the dirt will be regraded to the proper slope for drainage into existing culvert. Staff is working with BKF to get a quote on a wood retaining wall to match existing walls and possibly reduce cost.

### **RISKS/OPPORTUNITIES**

- The program is currently hiring for Summer Camp positions. To date, the program has commitments from three previous summer staff.

### **UPCOMING EVENTS**

- Summer Camp prep/advertising
- CPR/First Aid certification training
- Rehiring seasonal staff and hiring ASP staff



## MEMORANDUM

**Date:** April 10, 2024  
**To:** Chris Gurr, Interim General Manager  
**From:** Daniel Ryken, Aquatics Supervisor  
**Re:** Aquatics Program Update

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### Program Updates

#### 1. Lap Swim and Recreational Swimming

- With the better weather, we anticipate increased usage over the next month. The department will be introducing a season pass in May for residents and non-residents to help promote more summer use. Season will run from Memorial Day weekend to Labor Day weekend.

#### 2. Swim Lessons

- All spring swim lessons are filled, and we are looking to add sections where we can. Summer lessons are about half filled, and we expect to be fully booked by summer.
- We are bringing back at least 2 returning instructors in May, as well as hiring one more. Between returning and new staff, we should be set to have enough staff for swim lessons this summer.

#### 3. Swim Team

- Our pre competitive swim lesson class is becoming more popular as parents are looking for swim lessons that will lead to a successful swim team try out. It has grown from 7 students in January to over 16 students currently.

#### 4. New Programs

- We are now offering adult private lessons on Monday and Wednesday nights. Lessons are 45 minutes long from 6:45pm to 7:30pm. The time is designed to be better for most adults.

#### 5. Pool Visits

- The department has a phone appointment with RS and M design on Monday, April 8<sup>th</sup> at 11:30am to gather more information and set up a site visit.
- This past month I visited the Timpany center in San Jose. The pool is a collaboration between the San Jose State Kinesiology Department and Santa Clara County. I visited for two reasons. The first was to see, first hand, how their pool is set up, as all programs at the Timpany center are designed for improved access for those that

are differently abled. I saw some features that we might want to incorporate into a pool remodel. The second reason was to learn about the resurfacing that was done to the pool last year. The cost was about 1.5 million dollars and was funded by Santa Clara County.

**6. Pool Events**

- The underwater egg hunt hosted 20 kids and was a fun event, even despite weather that was inconsistent. It's a fun event for the pool and will always be a part of our yearly offerings.

**Upcoming Events**

- Lifeguarding Class April 26<sup>th</sup>, 27<sup>th</sup> and May 4
- May- Water safety month!
- Memorial Day Hours (May 27) - 10am to 3pm (Lap Swim and Recreational Swim)



## MEMORANDUM

Date: April 9, 2024

To: HRD Board of Directors

From: Julie Fernandez, Early Education Center Director

Re: EEC Program Update

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### **Current Program Updates**

- EEC staff had a successful professional development day on March 29<sup>th</sup>.
  - They reorganized the storage closets, sheds, classrooms, and kitchen.
  - This helped to assess what we have in order to improve classroom environments and to provide engaging experiences for the students.
  - The overall morale of our teachers is high. The feedback from the teachers was well received.
- The EEC director reorganized files to ensure that student and staff files were following licensing requirements.
- All classroom teacher positions are filled. We are still in the process of recruitment for an Assistant Director.
- The EEC director attended the EEC Parent Association meeting on April 1<sup>st</sup> and was able to answer questions they had about the program.

### **Fiscal Impacts**

- The EEC was awarded a \$2275 grant from the Quality Counts (QRIS) program. The money will be used to address any repairs needed for the EEC as well as to replace any furniture needed.

### **2023-2024 School Year Enrollment**

- At the time of this report, we have one child leaving the program at the end of May. They will be attending TK in the fall.
- There are currently 7 children enrolled in the Monkeys.
- One child will be transitioning from the Monkeys to the Tigers room in May and we will have 2 new Monkey students starting in May to bring the number back to 8.
- The Chameleon room had a new child start this April, bringing their total to 16.



- The Tiger's room currently has 15 children enrolled, although there are currently 2 planned transitions happening in the next couple of months from children aging out of the Monkeys class.

#### **2024-2025 School Year Enrollment**

- The majority of the currently enrolled will return next school year. We have 4 children attending TK and 4 Children leaving to attend kindergarten.
- There are still 4 families who are pending re-enrollment due to just joining the program as early as February. They have just been given the 2024-2025 Admission Agreement
- There are several potential families from the waiting list that we are reaching out to for 2024-2025 enrollment.

#### **Upcoming Important Dates**

- April 8<sup>th</sup>-April 12<sup>th</sup>, The EEC will be celebrating The Week of The Young Child with daily special activities for the children.



## STAFF REPORT

**Date:** April 4, 2024

**To:** Christopher Gurr, **General Manager** and Meg Catmull, **Assistant General Manager**

**From:** Julie Fernandez, **EEC Director**

**Re:** Early Education Center 2024-2025 tuition proposal

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### **BACKGROUND:**

Each year in preparation for EEC Fall registration, District staff develop a tuition proposal that compares the EEC tuition to what other centers charge in the area and accounts for any increased costs of operating for the upcoming fiscal year and school year. Earlier this year it was communicated to the current EEC families in their re-registration paperwork that the tuition would not increase more than 6% for the 2024-2025 School Year. A comprehensive analysis of program costs, comparable current tuition rates (as well as some new school year rates) and a review of current trends in the area has been conducted to determine the 2024-25 EEC tuition rates.

### **DISCUSSION:**

This report summarizes the tuition rate proposal for the 2024-2025 fiscal year. In anticipation of the increased cost of living and inflation rate, I propose a tuition increase of 4% for preschool and 5% for infants for the next fiscal year based on 2023-2024 tuition rates. This amount will allow the EEC to operate at 100% or greater cost recovery.

The 2024-2025 EEC budget assumptions include increase at an estimated 3-5%:

- Increase in utility cost
- Increase in employee benefit cost
- Increase in supply cost
- Increase in staff wages

### **RECOMMENDATION:**

The EEC Director is recommending to the General Manager that the EEC implement a 4% tuition increase for preschool and 5% tuition increase for infants. This tuition rate accounts for an increase in costs due to inflation and cost of living increases for staff. This recommendation is in line with market rates and does not exceed the 6% increase boundary that was communicated to parents. There is no recommendation for an increase to EEC registration fees for the 2024-2025 School Year.

**Tuition comparison to other centers 2023-2024 Rates**

Schools	Hours	Hours Per Day	Closures	Monthly Tuition
HRD EEC Infant	7:30-6:00	10.5	16	\$2837 (Res)
HRD EEC Preschool	7:30-6:00	10.5	16	\$2591 (Res)
Chai	8-5	9	25	\$2693
Serendipity	7:30-6	10.5	30	\$2900
Merry Moppet	8:00-5:00	9	23	\$2700
Happy Campers PreK	8:00-5:30	9.5	26	\$2350
Happy Campers Infant	8:00-5:30	9.5	26	\$2975
PJCC 3's	8:00-6:00	10	36	\$3125 (2024-2025 rate)
PJCC Infant	8:00-6:00	10	36	\$3498 (2024-2025 rate)
Kids Konnect, BunkerHill (2-6yrs)	7:30-6:00	10.5	15	\$2290 \$150 potty training fee
Bay Meadows Kindercare	6:30-6:00	12.5	10	\$795/week Infants ~3,445 \$745/week two's ~3,228
Bright Horizons Papillion and San Mateo	8:00-6:00	10	9	\$3970 infant \$3415 two's
Little Bloom	8:00-5:30		9.5	\$2870 Infant \$2545 2+

**Recommended Tuition Chart**

<b>2023-2024 EEC Monthly Rates Effective July 1, 2024</b>	<b>Resident</b>	<b>Non-Resident</b>
Infant Program	\$2837	\$3092
Toddler Program	\$2591	\$2834

<b>2024-2025 EEC Monthly Rates Effective July 1, 2024</b>	<b>Resident</b>	<b>Non-Resident</b>
Infant Program (5% increase)	\$2979	\$3276
Toddler Program (4% increase)	\$2695	\$2964

Year	Infants	Change	Percent	Preschool	Change	Percent
2020-2021	\$2381	-	-	\$2175	-	-
2021-2022	\$2524	\$143	6%	\$2306	\$131	6%
2022-2023	\$2701	\$177	7%	\$2468	\$162	7%
2023-2024	\$2837	\$136	5%	\$2591	\$123	5%
2024-2025 (Resident)	\$2979	\$142	5%	\$2695	\$104	4%

**FISCAL IMPACT:**

	24-25 Fiscal Year 4% PreK 5% Infant 8 Infant/36 PreK
Expenditures at a 4% increase	\$1,092,368
Revenues (Full Enrollment at Resident Rate)	\$1,450,224
Net Income	\$357,856



## MEMORANDAUM

**Date:** April 3, 2024

**To:** Christopher Gurr, Interim General Manager

**From:** Julia Fior, Recreation Coordinator

**Re:** Seasonal Programs and Rentals Update-April 2024

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### EVENTS

- The Highlands Senior Network had one planned event in March. On March 21 the HSN group planned a lunch outing to Harry's Hofbrau for a late St. Patrick's Day Celebration. They did not request transportation assistance from the Rec.
  - On April 18, the HSN will have a potluck in the Rec MPR.
- The HRD Eggstravaganza was March 23, 2024 from 10:00am-12:00pm. Overall, there were 202 paid attendees; with an estimate of 30-40 attendees that were 2 or under, a fair estimate for total attendance was around 240 people. This seems to be similar to previous years' attendance, though slightly lower partially due to weather.
  - The event overall felt successful, though the Rec Coordinator has made notes to improve on for next year.
    - For the future, it would be best to move the breakfast portion back into the Gym, especially if rain is forecasted. It allows for less crowding of the MPR, especially with ever changing Spring weather.
    - The Rec Coordinator also scouted out other local Easter events for ideas for future years. Expanding the volunteers base to add in low-cost options like: temporary tattoo both, Easter themed games, etc. would allow for the event to offer more to the community in the future, while also targeting local students reaching their volunteer requirements.
  - A big thank you to all staff, board members, and volunteers that assisted to pull of the event! It wouldn't have been possible without everyone.

### CLASSES

- The Highlands Theater program is ongoing through the end of April. Per the school's request, ticket sales will be open for the showings will open when students return from Spring Break, the week of April 8.
  - 47 students are registered for the Highlands Theater program, which is a significant jump from the previous year's 37 students.
  - Showings will be April 25, 26, and 27. Each show typically ranges about 100 people per show.

- Spring Classes begin the week of April 8. With so many students enrolled in Theater, registrations for other classes are lower than usual for Session 1 classes. This is expected to shift with Session 2 of Spring classes, which begins after Theater is over.
- Enrichment Summer Camp enrollments are also coming in. The Rec Coordinator is looking for new ways to boost advertisement and enrollments for these programs.
  - Other virtual outlets are being used to advertise camps, such as “virtual” summer camp sites. These sites have been used previously to list weekly Enrichment camps.
  - In-person options like advertising at Summer Camp expos or local farmers markets are also looked into.
- Registration for both Residents and Non-Residents is open for both Spring and Summer programs.
  - Paper copies of the Activity Guide hit mailboxes in mid-March and extra copies are available on HRD campus.
- Fall Activity Guide planning begins in April. We are currently in discussion with how to bring in more/different sports vendors to target a deficit in Sports Programming at the Rec.

### **RENTALS**

March had 43 Rentals, including:

- 5 Private Rentals
- 4 Scuba Rentals
- 5 Dance Gym Rentals
- 4 Dance MPR Rentals (add-on for this month)
- 6 Scout Rentals
- 1 Swim Team Rental
- 8 Basketball Recurring Rentals
- 1 Blood Drive Rental
- 5 Synchronized Swim Rentals (Diving Well Only)
- 2 Private Diving Well Rentals
- 2 Pool Parties, 1 was rescheduled due to weather.

April currently has 39 rentals scheduled between the pool and regular facilities.

Highlands Recreation District				1:05 PM					
Balance Sheet				04/05/2024					
As of March 31, 2024				Accrual Basis					
		MARCH - PREVIOUS YEAR COMPARISON				FISCAL YEAR END - PREVIOUS 4-YEAR COMPARISON			
		Mar 31, '24	Mar 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	300.00	100.00	300.00	100.00	100.00		
	005000 · Silicon Valley Bank *FY24 Incl. Sweep Acct Balance	342,917.79	266,642.92	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	4,140,693.04	3,528,351.11	3,883,842.03	3,292,125.90	2,384,003.73	2,521,689.13		
	<b>Total Checking/Savings</b>	<b>4,483,830.83</b>	<b>3,795,374.03</b>	<b>4,130,449.76</b>	<b>3,708,758.25</b>	<b>2,717,909.36</b>	<b>2,989,009.78</b>		
Accounts Receivable									
	1200 - Accounts Receivable					301.55	861.48		
	<b>Total Accounts Receivable</b>					<b>301.55</b>	<b>861.48</b>		
Other Current Assets									
	027000- Interest Receivable			0.00	8,632.46	5,692.11	10,935.10		
	040000 · Prepaid Expenses	37,346.74	83.96	9,633.29	18,966.53	18,717.08	15,786.65		
	<b>Total Other Current Assets</b>	<b>37,346.74</b>	<b>83.96</b>	<b>9,633.29</b>	<b>27,598.99</b>	<b>24,409.19</b>	<b>26,721.75</b>		
	<b>Total Current Assets</b>	<b>4,521,177.57</b>	<b>3,795,457.99</b>	<b>4,140,083.05</b>	<b>3,736,357.24</b>	<b>2,742,620.10</b>	<b>3,016,593.01</b>		
Fixed Assets									
90001 · Building									
	0571 · Accum depr-Building	-1,716,621.84	-1,670,500.29	-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		
	<b>Total 90001 · Building</b>	<b>4,098,945.16</b>	<b>4,145,066.71</b>	<b>4,098,945.16</b>	<b>4,283,798.22</b>	<b>4,471,074.20</b>	<b>3,033,866.52</b>		
90002 · Improvements									
	0572 · Accum depr-Improv	-274,487.70	-270,249.27	-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		
	<b>Total 90002 · Improvements</b>	<b>411,496.80</b>	<b>109,972.73</b>	<b>411,496.80</b>	<b>118,865.99</b>	<b>104,899.18</b>	<b>113,793.26</b>		
90003 · Equipment									
	0570 · Accum depr-Equip	-165,899.99	-161,469.65	-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		
	<b>Total 90003 · Equipment</b>	<b>100,605.01</b>	<b>105,035.35</b>	<b>100,605.01</b>	<b>118,326.37</b>	<b>108,168.15</b>	<b>130,959.53</b>		
90004 · Land		19,532.00	19,532.00	19,532.00	19,532.00	19,532.00	19,532.00		
90005 · Construction in Progress		158,607.27	293,494.17	22,697.00	27,461.50	2,516.50	1,479,259.42		
	<b>Total Fixed Assets</b>	<b>4,789,186.24</b>	<b>4,673,100.96</b>	<b>4,653,275.97</b>	<b>4,567,984.08</b>	<b>4,706,190.03</b>	<b>4,777,410.73</b>		
<b>TOTAL ASSETS</b>		<b>9,310,363.81</b>	<b>8,468,558.95</b>	<b>8,793,359.02</b>	<b>8,304,341.32</b>	<b>7,448,810.13</b>	<b>7,794,003.74</b>		

			MARCH - PREVIOUS YEAR COMPARISON		FISCAL YEAR END - PREVIOUS 4-YEAR COMPARISON			
			Mar 31, '24	Mar 31, '23	Jun 30, 23	Jun 30, 22	Jun 30, 21	Jun 30, 20
<b>LIABILITIES &amp; EQUITY</b>								
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			10,780.00	0.00				
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			-1,331.68	2,951.69	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 -bond			4,854.10	5,226.05	20,904.32	22,330.32	23,704.66	25,027.34
80003 · Bond Principal accrual			86,333.35	84,000.00	120,000.00	115,000.00	110,833.34	10,666.68
Total Other Current Liabilities			89,855.77	92,177.74	208,151.05	267,766.91	259,161.03	214,520.34
Total Current Liabilities			100,635.77	92,177.74	220,331.65	319,426.79	303,841.35	705,052.71
Long Term Liabilities								
265900 · COP-bond			1,792,666.65	1,939,000.00	1,903,000.00	2,046,000.00	2,183,166.66	2,315,333.32
266000 · Compensated absences			47,309.79	58,460.54	43,359.24	55,325.47	56,775.12	38,616.00
Total Long Term Liabilities			1,839,976.44	1,997,460.54	1,946,359.24	2,101,325.47	2,239,941.78	2,353,949.32
Total Liabilities			1,940,612.21	2,089,638.28	2,166,690.89	2,420,752.26	2,543,783.13	3,059,002.03
Equity								
081300 · Fund Balance			349,181.59	349,181.59	349,181.59	349,181.59	349,181.59	349,181.59
081400 · Retained Earnings			3,668,114.89	3,149,753.71	3,149,753.71	2,167,360.04	2,055,436.73	3,252,994.41
9998 · Amount to be provided			-1,883,854.10	-2,028,226.05	-2,043,904.32	-2,183,330.32	-2,317,704.66	-2,447,027.34
9999 · Investment in Capital Assets			4,789,186.24	4,673,100.96	4,653,275.97	4,567,984.08	4,706,190.03	4,777,410.73
Net Income			447,122.98	235,110.46	518,361.18	982,393.67	111,923.31	-1,197,557.68
Total Equity			7,369,751.60	6,378,920.67	6,626,668.13	5,883,589.06	4,905,027.00	4,735,001.71
<b>TOTAL LIABILITIES &amp; EQUITY</b>			<b>9,310,363.81</b>	<b>8,468,558.95</b>	<b>8,793,359.02</b>	<b>8,304,341.32</b>	<b>7,448,810.13</b>	<b>7,794,003.74</b>
<p>This report does not include any data from SMC Treasury (as of 4/5/24.) SMC Journal Entries reflecting property tax income and accounting/bank expenses are expected to be forthcoming on the Final SMC Trial Balance issued by mid-April, at which time this data will be adjusted accordingly.</p>								



Highlands Recreation District				12:47 PM			
Profit & Loss				04/05/2024			
March 2024				Accrual Basis			
				Mar 24			
			<b>Income</b>				
			152100 · Interest Earned	219.57			
			232100 · Park & Recreation Fees				
			232101 · Refunds - Fees	-4,007.00			
			232102 · Bounced Checks-Fees	-165.00			
			232100 · Park & Recreation Fees - Other	332,635.23			
			<b>Total 232100 · Park &amp; Recreation Fees</b>	<b>328,463.23</b>			
			265800 · Miscellaneous Revenue	20.00			
			<b>Total Income</b>	<b>328,702.80</b>			
			<b>Gross Profit</b>	<b>328,702.80</b>			
			<b>Expense</b>				
			411100 · Permanent Salaries	23,912.33			
			411101 · Temporary Out of Class	3,000.00			
			416101 · Office Wages	9,894.74			
			416102 · Pool Wages	20,974.16			
			416103 · Maintenance Wages	5,668.49			
			416104 · Supervision Wages	4,742.25			
			416105 · Program Specialist	9,416.00			
			416107 · ASP/Camp Wages	17,150.00			
			416108 · EEC Wages	40,798.97			
			416110 · Vacation Expense	2,314.18			
			431100 · Social Security	7,720.93			
			431200 · Medicare Contribution	1,805.70			
			463100 · District Employee Benefits	14,579.81			
			512100 · Clothing & Uniforms	425.65			
			515600 · Household Expense				
			515601 · Recology	1,152.50			
			515602 · Janitorial Supplies	763.54			
			515605 · Cleaning Company	3,855.00			
			<b>Total 515600 · Household Expense</b>	<b>5,771.04</b>			
			519300 · Office Expense				
			519303 · General Office Supplies	220.58			
			519304 · Advertising/Recruiting	300.00			
			519305 · Postage & Mailing Expense	140.75			
			519307 · Other Office Expense	680.53			
			519308 · Credit card/ACH fee	2,027.26			
			519309 · Payroll service fees	1,794.29			
			<b>Total 519300 · Office Expense</b>	<b>5,163.41</b>			
			533100 · Memberships & Licensing Fees	594.00			
			542300 · Maintenance-Equipment	1,636.37			
			545900 · Maintenance-Facilities & Imprv				
			545902 · Plumbing & Piping	90.74			
			545903 · Paint, Solvents & Chemicals	2,956.28			

<b>Highlands Recreation District</b>		12:47 PM		
<b>Profit &amp; Loss</b>		04/05/2024		
<b>March 2024</b>		Accrual Basis		
		Mar 24		
	545905 · Locks & Security System	795.79		
	545907 · General Electrical Expense	525.00		
	545909 · Other General Maintenance	304.17		
	545911 · Landscape/Garden Expense	453.63		
	545913 · Ground/Facility Improvements	130.24		
	<b>Total 545900 · Maintenance-Facilities &amp; Imprv</b>	<b>5,255.85</b>		
	563800 · Utility Expense			
	563801 · P G & E	15,814.47		
	563802 · Water	1,015.82		
	563803 · Sewer Fees	5,035.15		
	<b>Total 563800 · Utility Expense</b>	<b>21,865.44</b>		
	585600 · Contract Expenses			
	585604 · Consultants	20,860.00		
	<b>Total 585600 · Contract Expenses</b>	<b>20,860.00</b>		
	596600 · Program Specific Expenses			
	596602 · Spec Act-ASP	328.50		
	596603 · Snacks-ASP	813.24		
	596604 · Supplies-ASP	443.03		
	596607 · Misc Exp-POOL	32.00		
	596608 · Misc Exp-ASP	65.80		
	596610 · Misc Exp-OFFICE	325.00		
	596611 · Misc Exp-OTHER	363.27		
	596612 · Special Events	648.00		
	596613 · Conferences/Seminars	1,712.57		
	596614 · Pool Supplies	0.00		
	596616 · Incrowd Rent	1,559.56		
	596617 · Seasonal Programs	127.07		
	596621 · EEC supplies	390.63		
	596622 · EEC Snacks	540.62		
	596624 · EEC Misc	441.05		
	596626 · MISC EXP-SWIM TEAM	319.95		
	<b>Total 596600 · Program Specific Expenses</b>	<b>8,110.29</b>		
	671200 · Telephone Service Charges	366.37		
	673100 · Insurance			
	673101 · CAPRI-WORKERS COMP	2,864.34		
	673102 · CAPRI-GEN INS	9,316.25		
	<b>Total 673100 · Insurance</b>	<b>12,180.59</b>		
	7211 · Fixed Assets-Structures/Improve			
	721101 · Construction in Progress	178.19		
	<b>Total 7211 · Fixed Assets-Structures/Improve</b>	<b>178.19</b>		
	<b>Total Expense</b>	<b>244,384.76</b>		
	<b>Net Income</b>	<b>84,318.04</b>		

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Highlands Recreation District		12:52 PM
Profit & Loss		04/05/2024
July 2023 through March 2024		Accrual Basis
FISCAL YEAR TO DATE		Jul '23 - Mar 24
Income		
	102100 · Property Taxes	377,462.92
	102101 · ERAF	188,802.68
	152100 · Interest Earned	93,131.78
	1997 · Capital Grants & Contrib	65,333.00
	232100 · Park & Recreation Fees	
	232101 · Refunds - Fees	-32,313.14
	232102 · Bounced Checks-Fees	-3,066.00
	232100 · Park & Recreation Fees - Other	2,297,275.93
	Total 232100 · Park & Recreation Fees	2,261,896.79
	265800 · Miscellaneous Revenue	11,045.94
	<b>Total Income</b>	<b>2,997,673.11</b>
	<b>Gross Profit</b>	<b>2,997,673.11</b>
Expense		
	411100 · Permanent Salaries	332,913.32
	411101 · Temporary Out of Class	7,500.00
	416101 · Office Wages	108,701.38
	416102 · Pool Wages	219,674.83
	416103 · Maintenance Wages	50,674.14
	416104 · Supervision Wages	43,643.38
	416105 · Program Specialist	40,956.10
	416107 · ASP/Camp Wages	196,640.95
	416108 · EEC Wages	376,876.13
	416110 · Vacation Expense	3,950.55
	431100 · Social Security	82,026.02
	431200 · Medicare Contribution	19,181.95
	445100 · Unemployment Insurance	32.00
	463100 · District Employee Benefits	139,629.04
	512100 · Clothing & Uniforms	5,198.38
	515600 · Household Expense	
	515601 · Recology	8,392.18
	515602 · Janitorial Supplies	7,249.45
	515605 · Cleaning Company	33,585.00
	Total 515600 · Household Expense	49,226.63
	519300 · Office Expense	
	519301 · Outside Printing & Copy Serv	13,601.80
	519303 · General Office Supplies	2,922.04
	519304 · Advertising/Recruiting	4,574.39
	519305 · Postage & Mailing Expense	6,444.13
	519307 · Other Office Expense	10,303.34
	519308 · Credit card/ACH fee	22,026.52
	519309 · Payroll service fees	20,103.43
	Total 519300 · Office Expense	79,975.65
	533100 · Memberships & Licensing Fees	13,844.33
	542300 · Maintenance-Equipment	11,312.55
	545900 · Maintenance-Facilities & Imprv	

Highlands Recreation District		12:52 PM
Profit & Loss		04/05/2024
July 2023 through March 2024		Accrual Basis
FISCAL YEAR TO DATE		Jul '23 - Mar 24
	545902 · Plumbing & Piping	20,949.03
	545903 · Paint, Solvents & Chemicals	18,248.66
	545904 · Pool Supplies	895.70
	545905 · Locks & Security System	3,818.61
	545906 · Signage Expense	1,260.17
	545907 · General Electrical Expense	1,553.75
	545909 · Other General Maintenance	4,862.41
	545911 · Landscape/Garden Expense	1,228.40
	545912 · Vehicle Expense	2,738.69
	545913 · Ground/Facility Improvements	1,473.70
	<b>Total 545900 · Maintenance-Facilities &amp; Imprv</b>	<b>57,029.12</b>
	<b>563800 · Utility Expense</b>	
	563801 · P G & E	96,270.50
	563802 · Water	12,272.81
	563803 · Sewer Fees	10,070.30
	<b>Total 563800 · Utility Expense</b>	<b>118,613.61</b>
	<b>585600 · Contract Expenses</b>	
	585601 · Audit Fees	9,480.00
	585603 · Legal fees	12,664.80
	585604 · Consultants	45,930.00
	<b>Total 585600 · Contract Expenses</b>	<b>68,074.80</b>
	<b>596600 · Program Specific Expenses</b>	
	596601 · Buses-ASP	6,181.00
	596602 · Spec Act-ASP	7,840.68
	596603 · Snacks-ASP	5,925.01
	596604 · Supplies-ASP	8,037.96
	596607 · Misc Exp-POOL	1,035.81
	596608 · Misc Exp-ASP	2,907.27
	596610 · Misc Exp-OFFICE	1,103.78
	596611 · Misc Exp-OTHER	4,437.97
	596612 · Special Events	4,968.02
	596613 · Conferences/Seminars	4,571.88
	596614 · Pool Supplies	4,470.00
	596616 · Incrowd Rent	10,999.65
	596617 · Seasonal Programs	299.21
	596621 · EEC supplies	5,220.30
	596622 · EEC Snacks	4,076.58
	596623 · EEC Special Activities	309.73
	596624 · EEC Misc	917.91
	596626 · MISC EXP-SWIM TEAM	4,942.93
	<b>Total 596600 · Program Specific Expenses</b>	<b>78,245.69</b>
	6331 · Bond Interest Expense	60,481.00
	6332 · Bond Principal exp	144,000.00
	671200 · Telephone Service Charges	3,085.70
	673100 · Insurance	
	673101 · CAPRI-WORKERS COMP	13,676.00

Highlands Recreation District				12:52 PM
Profit & Loss				04/05/2024
July 2023 through March 2024				Accrual Basis
FISCAL YEAR TO DATE				Jul '23 - Mar 24
			673102 · CAPRI-GEN INS	83,756.25
			<b>Total 673100 · Insurance</b>	<b>97,432.25</b>
			<b>7211 · Fixed Assets-Structures/Improve</b>	
			721101 · Construction in Progress	135,910.27
			721102 · Fixed Assets-Not Capitalized	1,157.20
			<b>Total 7211 · Fixed Assets-Structures/Improve</b>	<b>137,067.47</b>
			<b>7311 · Fixed Assets-Equipment</b>	
			731101 · Equip-Not Capitalized	4,563.16
			<b>Total 7311 · Fixed Assets-Equipment</b>	<b>4,563.16</b>
			<b>Total Expense</b>	<b>2,550,550.13</b>
			<b>Net Income</b>	<b>447,122.98</b>
<p>This report does not include any data from SMC Treasury (as of 4/5/24.) SMC Journal Entries reflecting property tax income and accounting/bank expenses are expected to be forthcoming on the Final SMC Trial Balance issued by mid-April, at which time this data will be adjusted accordingly.</p>				

Highlands Recreation District										11:33 AM
Profit & Loss by Class										04/03/2024
March 2024										Accrual Basis
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL			
<b>Income</b>										
152100 · Interest Earned	0.00	0.00	219.57	0.00	0.00	0.00	219.57			219.57
232100 · Park & Recreation Fees										
232101 · Refunds - Fees	-495.00	0.00	0.00	-1,429.00	-1,195.00	-888.00	-4,007.00			-4,007.00
232102 · Bounced Checks-Fees	0.00	0.00	0.00	-165.00	0.00	0.00	-165.00			-165.00
232100 · Park & Recreation Fees - Other	114,935.50	106,212.48	2,621.95	81,587.56	5,122.50	22,155.24	332,635.23			332,635.23
<b>Total 232100 · Park &amp; Recreation Fees</b>	<b>114,440.50</b>	<b>106,212.48</b>	<b>2,621.95</b>	<b>79,993.56</b>	<b>3,927.50</b>	<b>21,267.24</b>	<b>328,463.23</b>			<b>328,463.23</b>
265800 · Miscellaneous Revenue	0.00	0.00	20.00	0.00	0.00	0.00	20.00			20.00
<b>Total Income</b>	<b>114,440.50</b>	<b>106,212.48</b>	<b>2,861.52</b>	<b>79,993.56</b>	<b>3,927.50</b>	<b>21,267.24</b>	<b>328,702.80</b>			<b>328,702.80</b>
<b>Gross Profit</b>	<b>114,440.50</b>	<b>106,212.48</b>	<b>2,861.52</b>	<b>79,993.56</b>	<b>3,927.50</b>	<b>21,267.24</b>	<b>328,702.80</b>			<b>328,702.80</b>
<b>Expense</b>										
411100 · Permanent Salaries	7,705.62	2,123.09	8,000.00	6,083.62	0.00	0.00	23,912.33			23,912.33
411101 · Temporary Out of Class	-2,250.00	0.00	5,250.00	0.00	0.00	0.00	3,000.00			3,000.00
416101 · Office Wages	0.00	0.00	9,894.74	0.00	0.00	0.00	9,894.74			9,894.74
416102 · Pool Wages	0.00	0.00	0.00	20,974.16	0.00	0.00	20,974.16			20,974.16
416103 · Maintenance Wages	0.00	0.00	5,668.49	0.00	0.00	0.00	5,668.49			5,668.49
416104 · Supervision Wages	0.00	0.00	0.00	0.00	3,213.52	1,528.73	4,742.25			4,742.25
416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	9,416.00	9,416.00			9,416.00
416107 · ASP/Camp Wages	16,750.00	0.00	0.00	0.00	0.00	400.00	17,150.00			17,150.00
416108 · EEC Wages	0.00	40,798.97	0.00	0.00	0.00	0.00	40,798.97			40,798.97
416110 · Vacation Expense	0.00	0.00	2,314.18	0.00	0.00	0.00	2,314.18			2,314.18
431100 · Social Security	1,548.35	2,598.90	1,582.24	1,673.50	198.72	119.22	7,720.93			7,720.93
431200 · Medicare Contribution	362.10	607.81	370.01	391.43	46.49	27.86	1,805.70			1,805.70
463100 · District Employee Benefits	2,669.85	4,255.01	4,581.23	3,018.71	29.64	25.37	14,579.81			14,579.81
512100 · Clothing & Uniforms	0.00	0.00	235.16	190.49	0.00	0.00	425.65			425.65
515600 · Household Expense										
515601 · Recology	0.00	0.00	1,152.50	0.00	0.00	0.00	1,152.50			1,152.50
515602 · Janitorial Supplies	20.92	196.78	490.58	55.26	0.00	0.00	763.54			763.54
515605 · Cleaning Company	1,156.50	1,542.00	231.30	771.00	154.20	0.00	3,855.00			3,855.00
<b>Total 515600 · Household Expense</b>	<b>1,177.42</b>	<b>1,738.78</b>	<b>1,874.38</b>	<b>826.26</b>	<b>154.20</b>	<b>0.00</b>	<b>5,771.04</b>			<b>5,771.04</b>
519300 · Office Expense										

Highlands Recreation District										11:33 AM
Profit & Loss by Class										04/03/2024
March 2024										Accrual Basis
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL			
519303 · General Office Supplies	0.00	0.00	220.58	0.00	0.00	0.00	220.58	0.00	0.00	220.58
519304 · Advertising/Recruiting	0.00	300.00	0.00	0.00	0.00	0.00	300.00	0.00	0.00	300.00
519305 · Postage & Mailing Expense	0.00	0.00	140.75	0.00	0.00	0.00	140.75	0.00	0.00	140.75
519307 · Other Office Expense	0.00	0.00	597.57	12.99	14.99	54.98	680.53	0.00	0.00	680.53
519308 · Credit card/ACH fee	0.00	0.00	2,027.26	0.00	0.00	0.00	2,027.26	0.00	0.00	2,027.26
519309 · Payroll service fees	0.00	0.00	1,794.29	0.00	0.00	0.00	1,794.29	0.00	0.00	1,794.29
<b>Total 519300 · Office Expense</b>	<b>0.00</b>	<b>300.00</b>	<b>4,780.45</b>	<b>12.99</b>	<b>14.99</b>	<b>54.98</b>	<b>5,163.41</b>	<b>0.00</b>	<b>0.00</b>	<b>5,163.41</b>
533100 · Memberships & Licensing Fees	0.00	594.00	0.00	0.00	0.00	0.00	594.00	0.00	0.00	594.00
542300 · Maintenance-Equipment	0.00	0.00	0.00	1,636.37	0.00	0.00	1,636.37	0.00	0.00	1,636.37
545900 · Maintenance-Facilities & Imprv										
545902 · Plumbing & Piping	0.00	90.74	0.00	0.00	0.00	0.00	90.74	0.00	0.00	90.74
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	2,956.28	0.00	0.00	2,956.28	0.00	0.00	2,956.28
545905 · Locks & Security System	77.25	0.00	718.54	0.00	0.00	0.00	795.79	0.00	0.00	795.79
545907 · General Electrical Expense	0.00	0.00	0.00	525.00	0.00	0.00	525.00	0.00	0.00	525.00
545909 · Other General Maintenance	0.00	28.42	275.75	0.00	0.00	0.00	304.17	0.00	0.00	304.17
545911 · Landscape/Garden Expense	0.00	0.00	453.63	0.00	0.00	0.00	453.63	0.00	0.00	453.63
545913 · Ground/Facility Improvements	0.00	84.05	46.19	0.00	0.00	0.00	130.24	0.00	0.00	130.24
<b>Total 545900 · Maintenance-Facilities &amp; Imprv</b>	<b>77.25</b>	<b>203.21</b>	<b>1,494.11</b>	<b>3,481.28</b>	<b>0.00</b>	<b>0.00</b>	<b>5,255.85</b>	<b>0.00</b>	<b>0.00</b>	<b>5,255.85</b>
563800 · Utility Expense										
563801 · P G & E	0.00	315.10	3,883.39	11,615.98	0.00	0.00	15,814.47	0.00	0.00	15,814.47
563802 · Water	95.97	247.99	191.96	479.90	0.00	0.00	1,015.82	0.00	0.00	1,015.82
563803 · Sewer Fees	0.00	0.00	5,035.15	0.00	0.00	0.00	5,035.15	0.00	0.00	5,035.15
<b>Total 563800 · Utility Expense</b>	<b>95.97</b>	<b>563.09</b>	<b>9,110.50</b>	<b>12,095.88</b>	<b>0.00</b>	<b>0.00</b>	<b>21,865.44</b>	<b>0.00</b>	<b>0.00</b>	<b>21,865.44</b>
585600 · Contract Expenses										
585604 · Consultants	0.00	0.00	20,860.00	0.00	0.00	0.00	20,860.00	0.00	0.00	20,860.00
<b>Total 585600 · Contract Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>20,860.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,860.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,860.00</b>
596600 · Program Specific Expenses										
596602 · Spec Act-ASP	328.50	0.00	0.00	0.00	0.00	0.00	328.50	0.00	0.00	328.50
596603 · Snacks-ASP	813.24	0.00	0.00	0.00	0.00	0.00	813.24	0.00	0.00	813.24
596604 · Supplies-ASP	443.03	0.00	0.00	0.00	0.00	0.00	443.03	0.00	0.00	443.03
596607 · Misc Exp-POOL	0.00	0.00	0.00	32.00	0.00	0.00	32.00	0.00	0.00	32.00

Highlands Recreation District										11:33 AM
Profit & Loss by Class										04/03/2024
March 2024										Accrual Basis
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL			
596608 · Misc Exp-ASP	65.80	0.00	0.00	0.00	0.00	0.00	65.80			
596610 · Misc Exp-OFFICE	0.00	0.00	325.00	0.00	0.00	0.00	325.00			
596611 · Misc Exp-OTHER	0.00	0.00	363.27	0.00	0.00	0.00	363.27			
596612 · Special Events	0.00	0.00	0.00	0.00	0.00	648.00	648.00			
596613 · Conferences/Seminars	0.00	0.00	1,620.57	92.00	0.00	0.00	1,712.57			
596616 · Incrowd Rent	1,559.56	0.00	0.00	0.00	0.00	0.00	1,559.56			
596617 · Seasonal Programs	127.07	0.00	0.00	0.00	0.00	0.00	127.07			
596621 · EEC supplies	0.00	390.63	0.00	0.00	0.00	0.00	390.63			
596622 · EEC Snacks	0.00	540.62	0.00	0.00	0.00	0.00	540.62			
596624 · EEC Misc	0.00	441.05	0.00	0.00	0.00	0.00	441.05			
596626 · MISC EXP-SWIM TEAM	0.00	0.00	0.00	319.95	0.00	0.00	319.95			
<b>Total 596600 · Program Specific Expenses</b>	<b>3,337.20</b>	<b>1,372.30</b>	<b>2,308.84</b>	<b>443.95</b>	<b>0.00</b>	<b>648.00</b>	<b>8,110.29</b>			
671200 · Telephone Service Charges	112.64	0.00	253.73	0.00	0.00	0.00	366.37			
673100 · Insurance										
673101 · CAPRI-WORKERS COMP	0.00	0.00	2,864.34	0.00	0.00	0.00	2,864.34			
673102 · CAPRI-GEN INS	0.00	0.00	9,316.25	0.00	0.00	0.00	9,316.25			
<b>Total 673100 · Insurance</b>	<b>0.00</b>	<b>0.00</b>	<b>12,180.59</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,180.59</b>			
7211 · Fixed Assets-Structures/Improve										
721101 · Construction in Progress	0.00	0.00	178.19	0.00	0.00	0.00	178.19			
<b>Total 7211 · Fixed Assets-Structures/Improve</b>	<b>0.00</b>	<b>0.00</b>	<b>178.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>178.19</b>			
<b>Total Expense</b>	<b>31,586.40</b>	<b>55,155.16</b>	<b>90,936.84</b>	<b>50,828.64</b>	<b>3,657.56</b>	<b>12,220.16</b>	<b>244,384.76</b>			
<b>Net Income</b>	<b>82,854.10</b>	<b>51,057.32</b>	<b>-88,075.32</b>	<b>29,164.92</b>	<b>269.94</b>	<b>9,047.08</b>	<b>84,318.04</b>			

This report does not include any data from SMC Treasury (as of 4/3/24.) SMC Journal Entries reflecting property tax income and accounting/bank expenses are expected to be forthcoming on the Final SMC Trial Balance issued by mid-April, at which time this data will be adjusted accordingly.



Highlands Recreation District										1:07 PM
Profit & Loss by Class										04/03/2024
July 2023 through March 2024										Accrual Basis
FISCAL YEAR TO DATE										
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL			
Income										
102100 · Property Taxes	0.00	0.00	377,462.92	0.00	0.00	0.00	377,462.92	0.00	0.00	377,462.92
102101 · ERAF	0.00	0.00	188,802.68	0.00	0.00	0.00	188,802.68	0.00	0.00	188,802.68
152100 · Interest Earned	0.00	0.00	93,131.78	0.00	0.00	0.00	93,131.78	0.00	0.00	93,131.78
1997 · Capital Grants & Contrib	0.00	0.00	65,333.00	0.00	0.00	0.00	65,333.00	0.00	0.00	65,333.00
232100 · Park & Recreation Fees										
232101 · Refunds - Fees	-4,195.00	0.00	0.00	-7,868.69	-8,921.25	-11,328.20	-32,313.14			
232102 · Bounced Checks-Fees	-1,201.00	-400.00	0.00	-1,445.00	0.00	-20.00	-3,066.00			
232100 · Park & Recreation Fees - Other	766,909.86	945,641.15	12,821.86	386,402.40	78,370.83	107,129.83	2,297,275.93			
Total 232100 · Park & Recreation Fees	761,513.86	945,241.15	12,821.86	377,088.71	69,449.58	95,781.63	2,261,896.79			
265800 · Miscellaneous Revenue	2,157.00	0.00	8,888.94	0.00	0.00	0.00	11,045.94			
Total Income	763,670.86	945,241.15	746,441.18	377,088.71	69,449.58	95,781.63	2,997,673.11			
Expense										
411100 · Permanent Salaries	69,802.44	45,718.26	162,287.68	55,104.94	0.00	0.00	332,913.32			
411101 · Temporary Out of Class	0.00	0.00	7,500.00	0.00	0.00	0.00	7,500.00			
416101 · Office Wages	0.00	0.00	108,701.38	0.00	0.00	0.00	108,701.38			
416102 · Pool Wages	0.00	0.00	0.00	219,674.83	0.00	0.00	219,674.83			
416103 · Maintenance Wages	0.00	0.00	50,674.14	0.00	0.00	0.00	50,674.14			
416104 · Supervision Wages	0.00	0.00	0.00	0.00	30,769.43	12,873.95	43,643.38			
416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	40,956.10	40,956.10			
416107 · ASP/Camp Wages	194,209.70	0.00	0.00	0.00	0.00	2,431.25	196,640.95			
416108 · EEC Wages	0.00	376,876.13	0.00	0.00	0.00	0.00	376,876.13			
416110 · Vacation Expense	0.00	0.00	3,950.55	0.00	0.00	0.00	3,950.55			
431100 · Social Security	16,416.48	25,644.90	20,081.69	17,021.11	1,908.46	953.38	82,026.02			
431200 · Medicare Contribution	3,839.18	5,990.49	4,703.09	3,980.48	446.01	222.70	19,181.95			
445100 · Unemployment Insurance	0.00	32.00	0.00	0.00	0.00	0.00	32.00			
463100 · District Employee Benefits	26,267.84	44,305.49	43,715.78	25,042.09	155.94	141.90	139,629.04			
512100 · Clothing & Uniforms	2,447.59	0.00	235.16	2,515.63	0.00	0.00	5,198.38			
515600 · Household Expense										
515601 · Recology	0.00	0.00	8,392.18	0.00	0.00	0.00	8,392.18			

Highlands Recreation District										1:07 PM
Profit & Loss by Class										04/03/2024
July 2023 through March 2024										Accrual Basis
FISCAL YEAR TO DATE										
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL			
515602 · Janitorial Supplies	441.34	3,328.49	2,133.53	1,346.09	0.00	0.00	7,249.45			
515605 · Cleaning Company	10,030.50	13,524.00	2,006.10	6,687.00	1,337.40	0.00	33,585.00			
Total 515600 · Household Expense	10,471.84	16,852.49	12,531.81	8,033.09	1,337.40	0.00	49,226.63			
519300 · Office Expense										
519301 · Outside Printing & Copy Serv	0.00	0.00	13,551.50	50.30	0.00	0.00	13,601.80			
519303 · General Office Supplies	10.93	18.47	2,564.69	213.80	114.15	0.00	2,922.04			
519304 · Advertising/Recruiting	0.00	3,966.39	108.00	108.00	196.00	196.00	4,574.39			
519305 · Postage & Mailing Expense	0.00	0.00	6,444.13	0.00	0.00	0.00	6,444.13			
519307 · Other Office Expense	1,260.00	164.27	8,380.31	163.90	29.98	304.88	10,303.34			
519308 · Credit card/ACH fee	0.00	0.00	22,026.52	0.00	0.00	0.00	22,026.52			
519309 · Payroll service fees	0.00	0.00	20,103.43	0.00	0.00	0.00	20,103.43			
Total 519300 · Office Expense	1,270.93	4,149.13	73,178.58	536.00	340.13	500.88	79,975.65			
533100 · Memberships & Licensing Fees	424.55	1,095.00	12,279.78	45.00	0.00	0.00	13,844.33			
542300 · Maintenance-Equipment	0.00	2,921.92	1,634.03	6,756.60	0.00	0.00	11,312.55			
545900 · Maintenance-Facilities & Imprv										
545902 · Plumbing & Piping	444.00	18,010.15	2,395.08	99.80	0.00	0.00	20,949.03			
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	18,248.66	0.00	0.00	18,248.66			
545904 · Pool Supplies	0.00	0.00	0.00	895.70	0.00	0.00	895.70			
545905 · Locks & Security System	371.75	142.83	2,926.37	0.00	123.33	254.33	3,818.61			
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	1,028.75	525.00	0.00	0.00	1,553.75			
545909 · Other General Maintenance	99.34	167.74	4,376.74	109.32	0.00	109.27	4,862.41			
545911 · Landscape/Garden Expense	0.00	501.10	727.30	0.00	0.00	0.00	1,228.40			
545912 · Vehicle Expense	0.00	0.00	2,738.69	0.00	0.00	0.00	2,738.69			
545913 · Ground/Facility Improvements	0.00	84.05	964.18	0.00	0.00	425.47	1,473.70			
Total 545900 · Maintenance-Facilities & Imprv	915.09	18,905.87	16,417.28	19,878.48	123.33	789.07	57,029.12			
563800 · Utility Expense										
563801 · P G & E	0.00	5,532.55	28,335.77	62,402.18	0.00	0.00	96,270.50			
563802 · Water	272.40	3,310.47	2,805.85	5,884.09	0.00	0.00	12,272.81			
563803 · Sewer Fees	0.00	0.00	10,070.30	0.00	0.00	0.00	10,070.30			
Total 563800 · Utility Expense	272.40	8,843.02	41,211.92	68,286.27	0.00	0.00	118,613.61			

Highlands Recreation District							1:07 PM
Profit & Loss by Class							04/03/2024
July 2023 through March 2024							Accrual Basis
FISCAL YEAR TO DATE							
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
585600 · Contract Expenses							
585601 · Audit Fees	0.00	0.00	9,480.00	0.00	0.00	0.00	9,480.00
585603 · Legal fees	0.00	0.00	12,664.80	0.00	0.00	0.00	12,664.80
585604 · Consultants	0.00	0.00	45,930.00	0.00	0.00	0.00	45,930.00
<b>Total 585600 · Contract Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>68,074.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>68,074.80</b>
596600 · Program Specific Expenses							
596601 · Buses-ASP	6,181.00	0.00	0.00	0.00	0.00	0.00	6,181.00
596602 · Spec Act-ASP	7,840.68	0.00	0.00	0.00	0.00	0.00	7,840.68
596603 · Snacks-ASP	5,925.01	0.00	0.00	0.00	0.00	0.00	5,925.01
596604 · Supplies-ASP	8,037.96	0.00	0.00	0.00	0.00	0.00	8,037.96
596607 · Misc Exp-POOL	0.00	0.00	0.00	1,035.81	0.00	0.00	1,035.81
596608 · Misc Exp-ASP	2,907.27	0.00	0.00	0.00	0.00	0.00	2,907.27
596610 · Misc Exp-OFFICE	0.00	0.00	1,103.78	0.00	0.00	0.00	1,103.78
596611 · Misc Exp-OTHER	0.00	0.00	4,152.51	0.00	0.00	285.46	4,437.97
596612 · Special Events	0.00	0.00	0.00	594.34	0.00	4,373.68	4,968.02
596613 · Conferences/Seminars	169.00	12.00	3,163.88	1,227.00	0.00	0.00	4,571.88
596614 · Pool Supplies	0.00	0.00	0.00	4,470.00	0.00	0.00	4,470.00
596616 · Incrowd Rent	10,999.65	0.00	0.00	0.00	0.00	0.00	10,999.65
596617 · Seasonal Programs	206.56	0.00	0.00	0.00	0.00	92.65	299.21
596621 · EEC supplies	0.00	5,220.30	0.00	0.00	0.00	0.00	5,220.30
596622 · EEC Snacks	0.00	4,076.58	0.00	0.00	0.00	0.00	4,076.58
596623 · EEC Special Activities	0.00	309.73	0.00	0.00	0.00	0.00	309.73
596624 · EEC Misc	0.00	917.91	0.00	0.00	0.00	0.00	917.91
596626 · MISC EXP-SWIM TEAM	0.00	0.00	0.00	4,942.93	0.00	0.00	4,942.93
<b>Total 596600 · Program Specific Expenses</b>	<b>42,267.13</b>	<b>10,536.52</b>	<b>8,420.17</b>	<b>12,270.08</b>	<b>0.00</b>	<b>4,751.79</b>	<b>78,245.69</b>
6331 · Bond Interest Expense	0.00	60,481.00	0.00	0.00	0.00	0.00	60,481.00
6332 · Bond Principal exp	0.00	144,000.00	0.00	0.00	0.00	0.00	144,000.00
671200 · Telephone Service Charges	495.58	0.00	2,590.12	0.00	0.00	0.00	3,085.70
673100 · Insurance							
673101 · CAPRI-WORKERS COMP	2,577.90	3,952.78	442.78	6,186.96	323.72	191.86	13,676.00
673102 · CAPRI-GEN INS	0.00	0.00	83,756.25	0.00	0.00	0.00	83,756.25

Highlands Recreation District										1:07 PM
Profit & Loss by Class										04/03/2024
July 2023 through March 2024										Accrual Basis
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL			
<b>FISCAL YEAR TO DATE</b>										
Total 673100 · Insurance	2,577.90	3,952.78	84,199.03	6,186.96	323.72	191.86	97,432.25			
7211 · Fixed Assets-Structures/Improve										
721101 · Construction in Progress	0.00	0.00	123,758.27	12,152.00	0.00	0.00	135,910.27			
721102 · Fixed Assets-Not Capitalized	1,157.20	0.00	0.00	0.00	0.00	0.00	1,157.20			
Total 7211 · Fixed Assets-Structures/Improve	1,157.20	0.00	123,758.27	12,152.00	0.00	0.00	137,067.47			
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	372,835.85	770,305.00	850,708.42	457,483.56	35,404.42	63,812.88	2,550,550.13			
Net Income	390,835.01	174,936.15	-104,267.24	-80,394.85	34,045.16	31,968.75	447,122.98			
<p>This report does not include any data from SMC Treasury (as of 4/3/24). SMC Journal Entries reflecting property tax income and accounting/bank expenses are expected to be forthcoming on the Final SMC Trial Balance issued by mid-April, at which time this data will be adjusted accordingly.</p>										

P&L Budget Comparison (modified accr basis)		Plug in new month #'s in column B, then copy & paste #'s to appropriate month in O-Z columns								APPROVED	100%	DIFF	DIFF	
July 23 through Mar 24					July 21 -	Mar	July 22 -	Mar	July 23 -	Mar	BUDGET	% of Budget	Budget - Current YTD	Curr YTD - Last Yr YTD
	Mar 24	Mar 23	Mar 22	July 21 -	Mar	July 22 -	Mar	July 23 -	Mar					
Unrestricted beginning Fund Balance											4,025,591.00			
Income														
102100 Property Taxes	0.00	1,585.01	1,531.02	524,238.05		370,142.85		377,462.92			656,369.00	57.51%	278,906.08	7,320.07
102101 ERAF	0.00	0.00	0.00	0.00		169,905.17		188,802.68			160,560.00	117.59%	(28,242.68)	18,897.51
152100 Interest Earned	219.57	413.90	4.05	10,823.71		28,693.60		93,131.78			100,000.00	93.13%	6,868.22	64,438.18
187100 State-aid	0.00	0.00	0.00	0.00		0.00		0.00			37,500.00	0.00%	37,500.00	-
199200 All Other Local Govt Rev	0.00	0.00	0.00	0.00		0.00		0.00			0.00	0.00%	-	-
199700 Cap grants & Contributions	0.00	0.00	0.00	0.00		0.00		65,333.00			227,833.00	28.68%	162,500.00	65,333.00
232100 Park & Recreation Fees														
ASP	114,440.50	114,113.00	149,952.08	686,604.61		698,692.30		761,788.86			972,500.00	78.33%	210,711.14	63,096.56
Pool	79,993.56	46,245.21	48,650.49	331,465.15		276,244.50		377,088.71			472,750.00	79.76%	95,661.29	100,844.21
Seasonal Prog	21,267.24	23,040.95	30,920.60	120,048.32		112,394.51		95,781.63			168,000.00	57.01%	72,218.37	(16,612.88)
Fac Rental	3,927.50	8,563.00	6,123.00	56,030.00		66,816.50		69,449.58			95,000.00	73.10%	25,550.42	2,833.08
EEC	106,212.48	112,334.40	122,934.00	904,516.50		994,202.90		945,241.15			1,304,547.00	72.46%	359,305.85	(48,961.75)
Other	2,621.95	0.00	0.00	0.00		0.00		12,821.86			17,900.00	71.63%	5,078.14	12,821.86
Transaction fees	0.00	2,261.08	2,893.85	11,650.15		11,955.61		0.00			0.00	0.00%	-	(11,955.61)
Total Park & Rec fees	328,702.80	306,557.64	361,483.02	2,110,314.73		2,160,306.32		2,372,182.42			3,030,697.00	78.27%	658,514.58	211,876.10
264200 State-Dated Checks	0.00	0.00	0.00	0.00		0.00		0.00			0.00	0.00%	-	-
265800 Miscellaneous Revenue **	20.00	518.08	488.72	482,735.75		10,216.34		10,770.94			300.00	3590.31%	(10,470.94)	554.60
Total Income	328,702.80	309,074.63	363,506.81	3,128,112.24		2,739,264.28		2,997,673.11			4,213,259.00	71.15%	1,215,585.89	258,408.83
Expense											8,238,850.00			
411100 Permanent Salaries	23,912.33	30,603.08	37,059.58	333,682.15		215,979.78		332,913.32			534,107.00	62.33%	201,193.68	116,933.54
411101 Temporary Out of Class	3,000.00	2,459.42	0.00	0.00		32,549.74		7,500.00			0.00	0.00%	(7,500.00)	(25,049.74)
416101 Office Wages	9,894.74	10,879.24	9,945.40	89,111.37		99,116.50		108,701.38			168,049.00	64.68%	59,347.62	9,584.88
416102 Pool Wages	20,974.16	10,015.71	11,173.76	162,647.41		174,610.39		219,674.83			263,050.00	83.51%	43,375.17	45,064.44
416103 Maintenance Wages	5,668.49	5,368.28	5,501.16	45,613.09		48,491.28		50,674.14			82,000.00	61.80%	31,325.86	2,182.86
416104 Supervision Wages	4,742.25	5,063.06	3,942.84	36,657.04		44,123.07		43,643.38			61,000.00	71.55%	17,356.62	(479.69)
416105 Program Specialist-Staff	0.00	0.00	0.00	0.00		0.00		281.25			0.00	0.00%	(281.25)	281.25
416107 ASP/Camp Wages	17,150.00	18,238.12	17,575.19	167,902.70		177,881.88		196,359.70			305,000.00	64.38%	108,640.30	18,677.82
416108 EEC Wages	40,798.97	41,005.36	35,031.19	356,881.22		364,823.27		376,876.13			550,000.00	68.52%	173,123.87	12,052.86
416110 Vacation Expense	2,314.18	2,109.59	-633.60	55.51		3,135.07		3,950.55			4,600.00	85.88%	649.45	815.48
431100 Social Security	7,720.93	7,740.75	7,509.81	72,400.23		71,356.94		82,026.02			121,718.00	67.39%	39,691.98	10,669.08
431200 Medicare Contribution	1,805.70	1,810.34	1,756.32	17,271.35		16,888.29		19,181.95			28,467.00	67.38%	9,285.05	2,493.66
445100 Unemployment Insurance	0.00	0.00	0.00	751.00		0.00		32.00			1,000.00	3.20%	968.00	32.00
463100 District Employee Benefits	14,579.81	15,295.70	13,535.38	134,712.01		115,475.92		139,629.04			211,800.00	65.92%	72,170.96	24,153.12
PAYROLL EXP SUBTOTAL	152,561.56	150,588.65	142,397.03	1,417,685.08		1,364,032.13		1,581,443.69			2,330,791.00	67.85%	749,347.31	217,411.56
416105 Program Specialist - Vendor	9,416.00	12,375.84	14,417.50	64,627.28		57,297.14		40,958.10			88,000.00	46.54%	47,043.90	(16,341.04)
416109 Prog spec-Swimteam	0.00	0.00	0.00	0.00		0.00		0.00			0.00	0.00%	-	-
416111 ASP/Camp Contractors	0.00	0.00	0.00	0.00		0.00		0.00			0.00	0.00%	-	-
416112 EEC Contractors	0.00	0.00	0.00	0.00		0.00		0.00			0.00	0.00%	-	-
512100 Clothing & Uniforms	425.65	41.56	0.00	3,063.83		2,338.60		5,198.38			8,500.00	61.16%	3,301.62	2,859.78
515600 Household Expense	5,771.04	5,725.54	4,480.42	43,632.11		45,693.99		49,226.63			73,300.00	67.16%	24,073.37	3,532.64
519300 Office Expense	5,163.41	17,326.04	16,770.84	83,167.62		81,687.18		79,975.65			112,400.00	71.15%	32,424.35	(1,711.53)
533100 Memberships	594.00	0.00	292.74	15,913.04		9,128.77		13,844.33			14,093.00	98.24%	248.87	4,715.56
542300 Maintenance-Equipment	1,636.37	0.00	3,854.87	7,893.37		18,619.35		11,312.55			14,600.00	77.48%	3,287.45	(7,306.80)
545900 Maintenance-Facilities & Imprv	5,255.85	11,099.98	5,555.20	44,022.11		62,391.15		57,029.12			82,150.00	61.89%	35,120.88	(5,362.03)
563800 Utility Expense	21,865.44	19,730.56	18,838.92	96,467.78		102,412.15		118,613.61			131,490.00	90.21%	12,876.39	16,201.46
572200 Employee Expense Reimb	0.00	0.00	0.00	77.33		0.00		0.00			0.00	0.00%	-	-
585600 Contract Expenses	20,860.00	8,230.64	1,530.00	22,824.22		67,774.84		68,074.80			54,750.00	124.34%	(13,324.80)	299.96
596600 Program Specific Expenses	8,110.29	8,346.45	6,727.27	78,891.56		75,760.52		78,245.69			128,500.00	60.89%	50,254.31	2,485.17
671200 Telephone Service Charges	366.37	331.35	370.41	4,885.43		2,897.11		3,085.70			5,000.00	61.71%	1,914.30	188.59
673100 Insurance	12,180.59	9,210.00	7,907.15	111,291.60		141,287.00		97,432.25			152,752.00	63.78%	55,319.75	(43,854.75)
721102 F/A Struct. & Imprvmnts not cap.	0.00	0.00	0.00	0.00		0.00		606.36			1,000.00	60.64%	393.64	606.36
731101 F/A Equipment not capitalized	0.00	0.00	361.41	7,578.00		3,883.51		7,858.36			8,000.00	98.23%	141.64	3,974.85
TOTAL OPERATING EXPENSES	244,206.57	243,006.61	223,513.76	2,002,020.56		2,035,203.44		2,212,903.22			3,215,326.00		1,002,422.78	177,699.78
NET INCOME AFTER OPERATING EXP	84,496.23	66,068.02	139,993.05	1,126,091.68		704,060.84		894,780.52			997,933.00		103,152.48	190,719.68
633100 Bond-Interest Expense	0.00	0.00	0.00	69,052.50		64,852.00		60,481.00			60,481.00	100.00%	-	(4,371.00)
633200 Bond-Principal Expense	0.00	0.00	0.00	133,000.00		138,000.00		144,000.00			144,000.00	100.00%	-	6,000.00
721100 Fixed Assets-Structures/Improv	0.00	0.00	0.00	24,934.00		0.00		550.84			263,000.00	0.21%	262,449.16	550.84
721101 Construction in Progress	178.19	170.95	0.00	10,185.50		266,032.38		133,049.31			125,000.00	106.44%	(8,049.31)	(132,983.07)
731100 Fixed Assets-Equipment	0.00	0.00	0.00	26,759.65		0.00		0.00			10,000.00	0.00%	10,000.00	-
TOTAL FIXED ASSETS	178.19	170.95	0.00	61,879.15		266,032.38		133,600.15			398,000.00	33.57%	264,399.85	(132,432.23)
NET INC AFTER OPEX, BOND INT & PRINC PYMT. & F/A	84,318.04	65,897.07	139,993.05	862,160.03		235,176.46		556,699.37			395,452.00		(161,247.37)	321,522.91
80002 Accrued Bond Interest payable								4,854.10						
80003 Accrued Bond Principal								12,333.35						
861100 Approp. for Contingencies											350,000.00			
088300 Capital Reserve											473,296.00			
882100 General Reserve											250,000.00			
Building Renovations Reserve											100,000.00			
Unassigned Fund balance											3,247,747.00			
**											8,238,850.00			

This report does not include any data from SMC Treasury (as of 4/3/24). SMC Journal Entries reflecting property tax income and accounting/bank expenses are expected to be forthcoming on the Final SMC Trial Balance issued by mid-April, at which time this data will be adjusted accordingly.



## MEMORANDUM

Date: April 9, 2024  
To: HRD Board of Directors  
From: Meg Catmull, Assistant General Manager  
Re: General Manager Recruiter Contract

---

### **BACKGROUND:**

The District has been operating with an interim part time General Manager since January 12, 2024. At the January 9, 2024 Regular Board meeting, the Board designated Board Members Aquino and Ut to a General Manager Recruitment Ad Hoc Committee. At the February 13, 2024 Regular Board Meeting, the Board of Directors authorized the Interim General Manager to hire a recruiter for the purpose of recruiting a new General Manager.

The job posting deadline has been extended to April 30, 2024.

### **DISCUSSION:**

If negotiations with the Recruiter and General Manager Recruitment Ad Hoc Committee have been successful, the committee will present a contract for the Board to review at the April 9, 2024 Regular Board Meeting.

### **FISCAL IMPACT:**

Unknown- pending contract negotiations.

### **RECOMMENDATION:**

The recommendation may be presented at the April 9, 2024 Regular Meeting, pending the General Manager Recruitment Ad Hoc Committee of the Board.



## MEMORANDUM

Date: April 9, 2024

To: HRD Board of Directors

From: Meg Catmull, Assistant General Manager

Re: Private Swim Lesson Instructor, Swim Team Coach & ASP Head Teacher  
Benefits/Classification Recommendations

---

### **BACKGROUND**

At the Regular Board of Directors Meeting on March 12, 2024 the Board approved a new Benefits Classification of RNE-3 for employees whose positions may not be classified as full-time but who work an average of more than 30 hours per week. The roles/employees currently not classified as full-time but who have recently been working an average of more than 30 hours per week are the Private Swim Lesson Instructor, Swim Team Coach, Bookkeeper and ASP Head Teachers. Information on the bookkeeper classification and recommendations was contained in a separate memorandum.

### **DISCUSSION:**

*Private Swim Lesson Instructor-* A review and evaluation of duties and hours has been completed and this employee is scheduled for approximately 25 hours per week on an ongoing basis which would not meet the requirements for the RNE-3 classification. Retaining this staff member could be a challenge in the coming months as medical benefits are important to this employee.

*Swim Team Coach-* Due to CA Labor Law, the employee is unable to be reclassified as a contractor at this stage. A review and evaluation of duties and hours has been completed and given the hours for swim practices and swim meets, the employee will maintain RNE-3 benefits and status when applicable if they work an average of more than 30 hours per week, per the policy. In conversations with the employee, they have expressed that keeping benefits, especially medical benefits, is something that is important to them.

*ASP Head Teachers-* The department is being directed to reduce the number of head teachers working 30+ hours per week down from three to two for the 2024-2025 School Year which is anticipated to meet the needs of the program. The program does benefit from having two staff members who are able to consistently work a higher number of hours as this aids in the pickup of kindergarten children from the school and coverage during full-day camps. These two staff members would receive benefits per the RNE-3 policy, should they continue to maintain an average of 30+ hours per week.

**RECOMMENDATION:**

The recommendation is to allow the Swim Team Coach and ASP Head Teachers (as needed and as applicable- see discussion items above) to qualify as RNE-3. There is an additional recommendation to allow the private swim lesson instructor to qualify as RNE-3 should a staffing need arise for more than 30 hours per week of private swim lessons that the District is otherwise unable to staff.

**FISCAL IMPACT**

Approximate Annual Cost of RNE-3 Classified Employee Benefits*	
Medical	\$4,800-\$15,000
Dental	\$684.24
Vision	\$72.48
Life	\$54.00
A D & D	\$21.60
STD	\$220-\$320
LTD	\$110-\$200
<b>Total</b>	<b>\$6,000-\$16,352.32</b>
*Per year, per RNE-3 employee	

Annual RNE-3 Benefits Costs Per Employee Elections					
Department	Private Lesson Instructor	ASP Head Teacher	ASP Head Teacher	ASP Head Teacher	Swim Team Coach
Medical	Benefits Termed	\$ -	\$ 5,851.92	\$ 6,489.84	\$ 6,489.84
Dental		\$ -	\$ -	\$ 684.24	\$ 684.24
Vision		\$ -	\$ 72.48	\$ 72.48	\$ -
Life		\$ 54.00	\$ 54.00	\$ 54.00	\$ 54.00
A D & D		\$ 21.60	\$ 21.60	\$ 21.60	\$ 21.60
STD		\$ 306.96	\$ 271.56	\$ 227.28	\$ 306.96
LTD		\$ 151.44	\$ 133.92	\$ 112.08	\$ 151.44
<b>Total</b>		<b>\$ 534.00</b>	<b>\$ 6,405.48</b>	<b>\$ 7,661.52</b>	<b>\$ 7,708.08</b>





## MEMORANDUM

Date: April 9, 2024

To: HRD Board of Directors

From: Christopher Gurr, Interim General Manager

Re: Interim General Manager Duties & Employee Out of Class Pay

---

### **BACKGROUND**

The Highlands Recreation District permanent General Manager position became vacant in January 2024. As a result of this vacancy, the Board retained an Interim General Manager on a part-time basis. At the January Regular Board Meeting, the HRD Board of Directors directed the Interim General Manager to grant out-of-class pay in the amount of \$750 per pay period to two senior staff members to provide additional assistance with General Manager duties during the interim period.

### **RECOMMENDATION**

After reviewing the out-of-class pay, it is my recommendation that Mike Koenig's out-of-class pay be terminated with an effective date of 4/9/2024. The reason behind this is that the stairs project is 95% complete, permits have been issued and we are just waiting for the contractor to finish the work. The 2 slide projects (sports court and ASP bathrooms) are both progressing; however, this will take months with little work at times to justify this extra pay. The IGM and AGM can cover any extra workload needed.

As for Megan Catmull, AGM, it is my recommendation to keep the out-of-class pay the same as additional duties are still being assigned and completed. Meg additional duties include reducing IGM's workload, records retention policy update, job description approvals issue, EEC Director recruitment, preliminary budget documents for supervisors, CAPRI renewal, reviewing and assisting with audit documentation to name a few.

### **FISCAL IMPACT**

\$750 per pay period reduction



## MEMORANDUM

Date: April 9, 2024  
To: HRD Board of Directors  
From: Meg Catmull, Assistant General Manager  
Re: Christopher Gurr Interim General Manager Contract

---

### **BACKGROUND**

Christopher Gurr is currently working as the District's Interim General Manager on a contractual basis. The current contract was approved by the Board of Directors at the January 12, 2024 Special Board Meeting. That contract was for a 90-day period working up to 20 hours per week at \$140/hour.

### **DISCUSSION**

The IGM has worked additional hours over the 20 hour limit as per the January 12, 2024 contract due to unforeseen urgent district business. The invoices have not been paid.

### **RECOMMENDATION**

As the new contract has increased the hours the IGM can work, it is recommended that the board approve the invoices for additional hours up to the beginning of the new/amended contract.

### **ATTACHMENTS**

Attachment 1: Christopher Gurr Additional Hours Invoices

***INVOICE FOR SERVICES RENDERED***

---

Number:	GURR073a
Date:	2/16/2024
Net:	15

<b>FROM:</b> Christopher Gurr
Address:  1752 Yorktown Road San Mateo, CA 94402 Tel: 650 346 8155

<b>BILL TO:</b> Highlands Recreational District 1851 Lexington Ave. San Mateo CA 94402
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From	Description	Hours	Rate	Amount
2/12	Interim General Manager Consulting Addistional Hours	0	140	0
2/13	Interim General Manager Consulting Addistional Hours	0	140	0
2/14	Interim General Manager Consulting Addistional Hours	2	140	280
2/15	Interim General Manager Consulting Addistional Hours	6	140	840
2/16	Interim General Manager Consulting Addistional Hours	6	140	840
	General & Professional Liability Insurance	0	0.00	0.00
				0.00
<b>TOTAL</b>		14		1,960.00

***INVOICE FOR SERVICES RENDERED***

Number:	GURR075a
Date:	3/1/2024
Net:	15

<b>FROM:</b> Christopher Gurr
Address:  1752 Yorktown Road San Mateo, CA 94402 Tel: 650 346 8155

<b>BILL TO:</b> Highlands Recreational District 1851 Lexington Ave. San Mateo CA 94402
---

From	Description	Hours	Rate	Amount
2/26	Interim General Manager Consulting	0	140	0
2/27	Interim General Manager Consulting	0	140	0
2/28	Interim General Manager Consulting	0	140	0
2/29	Interim General Manager Consulting	2	140	280
3/1	Interim General Manager Consulting	4	140	560
	General & Professional Liability Insurance	0	0.00	0.00
				0.00
<b>TOTAL</b>		<b>6</b>		<b>840.00</b>

***INVOICE FOR SERVICES RENDERED***

Number:	GURR076a
Date:	3/1/2024
Net:	15

<b>FROM:</b> Christopher Gurr
Address:  1752 Yorktown Road San Mateo, CA 94402 Tel: 650 346 8155

<b>BILL TO:</b> Highlands Recreational District 1851 Lexington Ave. San Mateo CA 94402
---

From (week ending	Description	Hours	Rate	Amount
1/19	Interim General Manager Consulting Additiobnal Hours	4	140	560
1/26	Interim General Manager Consulting Additiobnal Hours	8	140	1120
2/2	Interim General Manager Consulting Additiobnal Hours	5	140	700
2/9	Interim General Manager Consulting Additiobnal Hours	14	140	1960
	General & Professional Liability Insurance	0	0.00	0.00
				0.00
<b>TOTAL</b>		31		4,340.00

***INVOICE FOR SERVICES RENDERED***

Number:	GURR077a
Date:	3/8/2024
Net:	15

<b>FROM:</b> Christopher Gurr
Address:  1752 Yorktown Road San Mateo, CA 94402 Tel: 650 346 8155

<b>BILL TO:</b> Highlands Recreational District 1851 Lexington Ave. San Mateo CA 94402
---

From	Description	Hours	Rate	Amount
3/4	Interim General Manager Consulting	0	140	0
3/5	Interim General Manager Consulting	0	140	0
3/6	Interim General Manager Consulting	0	140	0
3/7	Interim General Manager Consulting	4	140	560
3/8	Interim General Manager Consulting	5	140	700
	General & Professional Liability Insurance	0	0.00	0.00
				0.00
<b>TOTAL</b>		9		1,260.00

***INVOICE FOR SERVICES RENDERED***

Number:	GURR078a
Date:	3/15/2024
Net:	15

<b>FROM:</b> Christopher Gurr
Address: 1752 Yorktown Road San Mateo, CA 94402 Tel: 650 346 8155

<b>BILL TO:</b> Highlands Recreational District 1851 Lexington Ave. San Mateo CA 94402
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From	Description	Hours	Rate	Amount
3/11	Interim General Manager Consulting	0	140	0
3/12	Interim General Manager Consulting	0	140	0
3/13	Interim General Manager Consulting	0	140	0
3/14	Interim General Manager Consulting	6	140	840
3/15	Interim General Manager Consulting	5	140	700
	General & Professional Liability Insurance	0	0.00	0.00
				0.00
<b>TOTAL</b>		11		1,540.00