



# 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"*

Topic: HRD Regular Board Meeting

Time: June 9, 2026, 07:00 PM Pacific Time (US and Canada)

Location: Multi-Purpose Room, Highlands Recreation District, 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:

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Join Zoom Meeting

<https://us06web.zoom.us/j/86897396127?pwd=ENb0lMPaCMhygsOg8RcBVV3XS2GppB.1>

Meeting ID: 868 9739 6127

Passcode: 041879

1. Call to Order
2. Review and approval of the minutes for:
  - a. Regular Board Meeting on May 12, 2026
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 for 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 Information Report
  - a. Administration
  - b. Programming
5. Board Discussion on Strategic Priorities and Outcomes – Financial, Community, Facilities/Projects, Program/Services, Transparency
6. Financial Information Report
  - a. February 2026 Monthly Statement Memo
  - b. March 2026 Monthly Statement (Preliminary)
7. Old Business: no items
8. New Business:

- a. Discussion/Motion: Review and approval of the O’Conner and Company Engagement for FY 2026 Highlands Recreation District Audit. of Auditor for the FY 24-2025 Audit and subsequent years 2026, 2027.  
Report: Tamsen Burke, General Manager  
Description: This item is for Board review and approval of O’Conner and Company Engagement Letter for FY 2026 Audit. The audit includes an overview of the District’s financial position, accounting practices, and compliance with applicable financial reporting standards. The auditor will present the audit findings and be available to answer questions.
- b. Discussion/Motion: Resolution 2026-03 calling for November 2026 election  
Report: Tamsen Burke, General Manager  
Description: This item will be a Board discussion and possible motion calling for an election to be held November 5, 2026 for the election of three members of the Board (3 members for a full term of 4 years).
- c. Discussion/Motion: Review FY 2026-2027 Recreation and Rental Fees  
Report: Tamsen Burke, General Manager  
Description: This item is for the Board to review and provide feedback and directions on the recreation fees proposal for FY 2026-2027 and subsequent years.

9. Upcoming Meetings:

- a. Board of Directors: July 14, 2026 - August 11, 2026, September 8, 2026

10. 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

11. 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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Remote Teleconference Location: 1369 Sturgeon Way, San Jose, CA

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Meeting ID: 868 9739 6127

Passcode: 041879

1. Call to Order  
The meeting was called to order at 7:04 pm by President Ut.
2. Review and Approval of Minutes  
Board Member Aquino made a motion, Board Member Carlos second, to approve the Regular Board Meeting Minutes from March 10, 2024. The motion passed.  
Vote: UU – Y ; AA – Y; CC - Y; PM – Y; RF – Y
3. Public Forum  
No public comments were received
4. Manager's Information Report
  - a. Administration
  - b. Programming
5. Board Discussion on Strategic Priorities and Outcomes – Financial, Community, Facilities/Projects, Program/Services, Transparency
  - a. No discussion/action item
6. Financial Information Report
  - a. March 2026 Monthly Statement Memo
  - b. April 2026 Monthly Statement (Preliminary)
7. Old Business: no items
8. New Business:

- a. Discussion: Review CPI and Merit Based Maximum Adjustment for FY 2026-2027
  - i. No action was taken
- b. Discussion/Action: Approval of General Manager Employment Agreement
  - i. Board Member Carlos made a motion, Board Member Francis second, to approve the Regular Board Meeting General Manager Annual Compensation. The motion passed.  
Vote: UU – Y ; AA – Y; CC - Y; PM – Y; RF – Y
  - ii. Disclosure of Wage or Salary Range by Employer GC § 61110
    1. General Manager Compensation of \$165,000 annual salary. One time contribution of \$5775.00 to 457 Retirement, 3% match IRA, 7% match 457 retirement plans, all employee benefits, \$70.00 cell phone allotment.

9. Upcoming Meetings:

- a. Board of Directors: June 9, 2026 - July 14, 2026 - August 11, 2026

10. Review and Payment of Bills

- i. Board Member Board Member Aquino made a motion, Board Member Carlos second, to pay the bills. The motion passed unanimously.  
Vote: AA - Y; CC – Y; PM – ABSTAIN; UU – Y; RF – Y

11. HRD Board of Directors Announcements

12. Adjournment

Board Member Carlos made a motion, Board Member Francis second, to adjourn the meeting. The motion passed unanimously.

Vote: AA - Y; CC – Y; PM – Y; UU – Y; RF – Y

The Meeting adjourned at 7:52 pm on May 12, 2026.

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## MEMORANDUM

Date: June 9, 2026

To: Board of Directors

From: Tamsen K. Burke, General Manager

Re: General Manager Information Report

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### ADMINISTRATION

#### UPDATES California Legislative Bills and Anticipated Senate Discussion

- HRD Safety Committee Agenda - Review May 2026
  - AB 1639 (Davies) California Drowning Prevention and Rescue Act. (Introduction 01/26/2026)

#### Facility Project Updates

- North Landslide/Retaining Wall: (north of bathrooms) Waiting on Permit | BLD2025-00492 to the San Mateo County Planning and Building Department, Redwood City, CA. **Romig Engineers, Inc. | Geotechnical Services** Drilling permit proposed geotechnical investigation is to be performed under San Mateo County Annual Geotechnical Permit No. AGDP-26-19960 submitted to county June 8, Drilling. Plan Review Consolidation; Plan Preparation for Issuance. County requested additional boring plans from BFK be performed in design, Romig engineer to incorporate into their report and resubmit.
- Trenchless Sewer Replacement: The Board of Directors approved the resolution of the board of directors of the Highlands Recreation District adopting the informal bidding procedures under the uniform public construction cost accounting act to begin the selection of contractors for the Scope of Work to replace approximately Sewer Line Replacement adjacent to stairs at basketball court, through playground, parking lot
- Administrative Office Renovations (June)
- Tennis Court Resurfacing: June 8-June 22, Community Feedback – Design/Color recommendations are located at the Tennis courts as well as the HRD website for voting and community feedback. RFP prepared and ready for bidding late June. Preliminary conversation with Tennis pros on planning. Potential target date last week of August\*  
\*pending mutual agreement
- Pool: Pool/Lifeguard Office Refresh Completed. Pool Renovation Preliminary Assessment and Community Engagement (Summer)

- Trenchless Sewer Replacement (Playground): RFP and Bidding process has been prepared and will be reviewed by General Counsel. Upon review and feedback, the project will be registered with the CA Dept of Labor and bidding will commence.
- Pool Renovation Preliminary Assessment and Community Engagement (Summer)
- Basketball Court / Playground Fence (near PGE tower), replace footers to address ongoing erosion and leaning of fence.

### **Administrative Projects Updates**

- LAFCo Draft MSR Report – General Manager Burke met with the County of San Mateo Board of Supervisors for review and questions. MSR Draft report presented to BOS had errors, these corrections were sent to LAFCo for the MSR report and share with BOS before the meeting. The District will have from May 20 through July 8 to provide comments and responses on the next draft MSR, before any actions are taken by LAFCo. Thank you to members of the Highlands Community that sent letters on the agenda Item 4 Public Comment or attended.
- CAPRI Annual Visit: Management prepares for CAPRI Risk Management Audit in June.
- U.S. Bureau of Labor Statistics (BLS) and Government Compensation in California (GCC) Report completed by Paylocity.
- **HRD Foundation** - we are accepting recommendations for the Foundation to increase opportunities at Highlands Recreation District.

### **Financial**

- Highlands Recreation District FY 2026 – 2027 Agency Budget Schedule
  - June, July - Board of Directors. - Distribute annual budget, budget narrative, capital, equipment, and reserve expenditures recommendations to the Board for review.

### **Human Resources & Staff Engagement:**

- New staff
  - Aquatic Supervisor – Rodney Centeno who starts on June 16, 2026, 20+ years of proven success leading teams of professionals toward challenging and important milestones in demanding environments. Aquatics Director, St. Albans Recreation Department - St. Albans, Vermont; Sports & Fitness EDGE - South Burlington, Vermont; Alpine Hills Tennis & Swimming Club - Portola Valley, California; American Swim Coaches Assn Lvl 2; General Manager, Ladera Recreation District - Portola Valley, California
  - Aquatic Coordinator – Mike Laris who starts on June 9, 2026, brings strong expertise and experience in working in aquatics programs, including staff supervision, training, and group, private, and swim team lessons. Aquatics Coordinator Palo Alto and YMCA of the Silicon Valley Family YMCAs
  - Early Education Center Director – Rose Griffin, who starts June 10\*, 2026 with strong understanding and proven experience with emergent curriculum expertise • project-based learning • Reggio-inspired methods Served as Executive Director, The New School Of Berkeley, Berkeley, CA; Director-Infant/toddler to Kindergarten Prep Program, Bright Horizons, San Francisco, CA; Director of Program Quality, Training and Assessment, Girls Inc. Of Alameda County, Oakland, CA
  - Bookkeeper, Offer declined, reopened search, still targeted for June 15, 2026.
- Recruiting and Hiring: The District currently has the following posted positions:
  - Full Time
    - EEC Teacher: one position.

- 76 applications, interviews in progress
- Hired (1) start date June 2026
- EEC Director; one position
  - 105 applications, Three prospective applicants' tours week of May 11-14, Parent panel interview, and classroom observation in June, anticipated start date June 15, 2026. (internally source). Thank you to Recruiter Brandon Lowe.
- Aquatic Supervisor, one position
  - 18 applications, three prospective applications start date June 16, 2026
- Aquatic Coordinator, one position
  - 32 applications, four prospective applicants on site interviews May 13-15, start date June 9, 2026
- Bookkeeper, one position
  - 89 applications, review in progress, 17 interviews, 3 on site interviews. anticipated hire date June 15, 2026

#### Part Time

- Swim instructors (Part time): 52, job posting; hired (7).
  - Current size of team - 24
- Lifeguards: 71 applications, interviews in progress; hired (13)
  - Current size of team - 33
- Building Attendants: 72 applications.

#### Facilities & Maintenance

- CAPRI Cycle XX District Visitation Program: Scheduled **June 23, 2026**
- Safety Committee completed Q1 meeting and planning for CAPRI audit.
- New jet mulch on main playground and EEC Chameleon area for safety
- Maintenance updates based on CAPRI recommendations for playgrounds, walkways, stairs of property.
- Tennis court nets are now on R&R plan for maintenance and replacement.
- Reminder to community through the Lowdown Parking Lot Etiquette and route to reduce accidents.
- AEDs have new supplies/pads in compliance with safety requirements.
- Aquatic Pit Filters Replaced (per CPI schedule)

#### Operations:

- Information Systems - Technology Ad Hoc committee formed to assist with updated District digital files for storage of business documents.
- GM will finalize the selection of consulting services for the review of the pool for potential renovation or new construction.
  - Survey community on design, resources, indoor/outdoor support resources.
  - Interviewing contract providers for preliminary plans and recommendations gathering contract agreements, and service providers for review and consideration of HRD Renovation Project FY 2026-2028.
    - Aquatic Design Group (Dennis Berkshire)
    - Aquatic Facility Renovation and Consulting
    - RSM designs (Ladera)
    - COAR Design Group
    - Marcy Wong Donn Logan Architects (City of San Francisco)
    - ELS Architects

#### BOD Secretary

- Board Member Trainings and Certifications:

- Updated Board of Directors appointments, certifications and training, (ongoing)
- Board Member Ethics Certificates, (pending); Form 700 (2025) (completed)

**Board Of Directors Directives Schedule**

The General Manager has created a schedule to record the Board of Directors requests for additional information or action by the General Manager from each meeting to be complete or provide a status report. Attached is a time stamp response/action for record keeping (see attached).

**MEETING 04.12.2026**

Tasks - Directives	Director Requested	Responsible	Updates / Completion Notes
Board of Director Training and Certification Reminder	Director Carlos	Tamsen Burke	In General Manager Report
Fundamentals of Foundations	Director Merkadeau	Tamsen Burke	In Process

**Exhibit A**

County San Mateo Building Permit  
 Record BLD2025-00492: Landscaping / Retaining Wall

**Processing Status**

Click on arrows or plus signs to see more details

-  ▶ **Application Submittal**
-  ▶ **Plan Review Distribution**
-  ▶ **Building Review**
-  ▶ **Planning Review**
-  ▶ **Public Works**
-  ▶ **Civil and Drainage Review**
- ▶ **Environmental Health Review**
-  ▶ **Geotechnical Review**
- Sewer Review**
- Water Review**
- Fire Review**
- Additional Review**
- PCB Monitoring**
- Grading Permit**
- EC Pre-Construction**

	<b>Waste Management Review</b>
✓ ▶	<b>Review Consolidation</b>
	<b>Plan Preparation for Issuance</b>
	<b>Ready to Issue Permit</b>
	<b>Inspections</b>
✓ ▶	<b>EC-Tree PreSite - EC PRE-SITE</b>

**Exhibit B**  
**Estimated Scope of Work – Sewer Replacement**

Sewer Line Replacement – Approx. 180 Linear Feet (With Permits) Scope of Work Provide labor, materials, equipment, and permits to replace approximately 180 linear feet of existing sewer line using a combination of trenchless pipe bursting and limited open trench excavation.

Work Sequence 1. Section 1 – 40 LF Trenchless (From Corner of Main Building) Install new sewer line via trenchless pipe bursting from the main building connection point.




**2. Section 2 – 30 LF Trenchless (Near Basketball Court Steps)**

Continue trenchless replacement in this section to minimize surface disruption and tie in line from Nursery building.

**3. Section 3 – 20 LF Open Trench (Playground Ramp/Tanbark Playground Area)** Open trench excavation in dirt/tanbark area to: • Expose existing line • Install new piping • Provide access pit for next pipe burst • Install a new cleanout in the tanbark area (exact location to be field determined)

**4. Section 4 –90 LF Trenchless Pipe Burst (Toward Parking Lot)**

Perform trenchless pipe bursting from the open trench area to the beginning of the parking lot adjacent to the stairs. • Install new cleanout in the parking lot/stair area. Note: The final 90-foot trenchless section is not currently visible. If unforeseen obstructions, utilities, collapsed pipe conditions, or other field constraints prevent successful pipe bursting, a change order will be required for alternate repair methods. Pipe bursting will not remove sags or bellies in the line.

Materials • New HDPE or SDR-rated sewer pipe suitable for pipe bursting applications • New cleanouts or landscape-rated boxes as applicable • Proper couplings and fittings per code  Permits & Inspections • Obtain required sewer permit • Schedule and coordinate inspections • Provide project management and city coordination  Site Restoration • Restore tanbark/dirt playground area to existing condition • Minimal disturbance to basketball court and parking lot areas due to trenchless method • Basic surface patching at access pits and cleanout installations (fit and finish will not match original work) 

**10-Year Warranty**

Ten (10) year warranty on materials and workmanship for the newly installed sewer piping.

Warranty Includes: • Failure of new pipe due to material defect • Improper installation or joint failure • Sewer line belly caused by improper installation • Separation at installed connections.

Warranty Excludes: • Pre-existing downstream or upstream piping not replaced • City sewer main issues • Damage caused by ground movement, earthquakes, soil settlement, or flooding • Damage from heavy vehicle loads exceeding design limitations • Root intrusion from new landscaping or future tree planting • Foreign objects, misuse, or improper disposal into the sewer system • Failure of trenchless installation due to unknown underground obstructions (covered by change order if alternate method required) • Utility conflicts not disclosed or marked • Landscaping upgrades beyond basic restoration • Asphalt or decorative surface replacement beyond basic patching

Exclusions • Relocation of other underground utilities • Storm drain modifications • Work beyond the specified 180 LF • Engineering or geotechnical reports unless required by city • Hazardous material handling.

**Estimates - \$35,00- \$50,000, include scope of work and unknown exclusions noted above.**



## MEMORANDUM

**Date:** June 9, 2026  
**To:** Board of Directors  
**From:** Tamsen Burke, General Manager  
**Re:** Aquatics Report

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### Program/Department Overview

- Registration for Summer swimming lessons in June are open.
- Swim Team continues to recruit new swimmers interested in a year-round program. We have schedule 16 swim team tryouts since June 1, 2026. In addition, summer enrollment decreases due to summer stop-outs for family vacations.

### Aquatic Programs

Aquatrack Fitness (M/W/F): 8:05am – 9:05am  
Swim Team (Mon – Fri): 5:00pm – 7:00pm  
Swim Lessons (M-F): 9:00am – 11:50am; 1:50pm – 5:50pm  
Swim Lessons (Sat): 9:00am – 11:50am  
Aquatic Rentals (see schedule below)

### Summer 2026 Pool Hours - in effect beginning June 8, 2026

#### MONDAY – FRIDAY

##### Lap Swim:

7:30am – 11:45am (3 lanes 9:00am – 11:45am)  
6:00pm – 8:00pm (4 lanes)

##### Rec Swim:

1:00pm – 4:45pm (2 lanes 4:00pm – 4:45pm)

#### SATURDAY/SUNDAY

##### Lap Swim

9:00am – 11:45am (2 lanes)

##### Rec Swim

12:00pm – 4:00pm

### **June Swim Lessons – Open Now for Registration!**

June 2026 private swim lessons are available for registration! HRD will be offering 2-week and 4-week options for weekdays and weekends. Morning and afternoon options will be available, perfect to add on during your Summer Camp weeks. **Lessons begin June 8, so register today!**

Register online today at <https://registration.highlandsrec.ca.gov/public/group/5/>

### **Highlands Dolphins Aquatic Club (HDAC)**

#### **Highlands Dolphins Aquatic Club**

Join the Highlands Dolphins Swim Team for ages 6-18! Enjoy professional coaching and teamwork. Call for info: (650) 341-4251.

#### **Swim Team Tryouts:**

Tryouts are open! Come ignite your passion for swimming with Highlands Recreation! At Highlands Rec, we are passionate about helping swimmers of all levels refine their technique, unlock a profound understanding of stroke mechanics, and achieve remarkable growth in the water. Please contact us at (650) 341-4251 with your interest in trying out.

#### **Staff Development & Training**

- (4) new Lifeguards completed the LG Certification in May 2026 and currently in the hiring process.
- (10) new Lifeguards and (7) new Swim Instructors will complete on-site on-boarding and training in preparation for the summer season.

#### **Staff Updates and Recognition**

Aquatic Supervisor – Rodney Centeno who starts on June 16, 2026, 20+ years of proven success leading teams of professionals toward challenging and important milestones in demanding environments. Aquatics Director, St. Albans Recreation Department - St. Albans, Vermont; Sports & Fitness EDGE - South Burlington, Vermont; Alpine Hills Tennis & Swimming Club - Portola Valley, California; American Swim Coaches Assn Lvl 2; General Manager, Ladera Recreation District - Portola Valley, California

Aquatic Coordinator – Mike Laris who starts on June 9, 2026, brings strong expertise and experience in working in aquatics programs, including staff supervision, training, and group, private, and swim team lessons. Aquatics Coordinator Palo Alto and YMCA of the Silicon Valley Family YMCAs

The Aquatic Department was retained 87% of LGs and SI from 2025. With expanded lessons and full rental schedules based on open hours, new staff has been hired.

## **Programs and Services**

### **Highlands Dolphins Aquatic Club**

#### Swim Team Schedule and Competition

- HDAC will host two Swim Meets in July 2026.

#### **Swim Lesson**

- Private lessons have increased their offering for June 2026. This will be supplemented with additional Swim Instructor hiring.
  - Internally targeted recruitment between the Aquatic Coordinator and Administrative Coordinator and reaching out to past enrollees for next classes.
  - Increased enrollment from cross-program implementation from participants in EEC and ASP.

#### **Spring 2026 Swim Lesson Classes**

Registration Opened: March 9, 2026

##### **Session 1**

Mon/Wed: April 8 – April 29 (7) Classes

Tue/Thurs: April 7 – April 30 (8) Classes

Fri: April 10 – May 1 (4) Classes (NEW DAY)

Saturday: April 11 – May 2 (4) Classes (NEW DAY)

##### **Session 2**

Mon/Wed: May 4 – May 27 (7) Classes

Tue/Thurs: May 5 – May 28 (8) Classes

Friday: May 8 – May 29 (4) Classes (NEW DAY)

Saturday: May 9 – May 30 (4) Classes (NEW DAY)

##### **Class Times**

Monday/Wednesday (2x/week) & Tuesday/Thursday  
2:30pm to 5:20pm. New time added: 5:25-5:55pm

Fridays (1x/week)

2:30pm to 5:20pm. New time added: 5:25-5:55pm

Saturdays (1x/week)

9:00am-11:50am Includes private semi-private & group lessons, age groups/levels 1-Adult.

##### **Financials**

- Pool Rentals: Staff continue to support pool rentals throughout the year while prioritizing programming needs and demands with limited space during peak hours to meet financial expectations.
- Enrollment trends and financials were forecasted to be lower through March and will continue to increase in the spring and summer months.

- The above program changes in April are expected to increase revenue by the end of the year.

### Aquatic Rentals

Date	Time	Renter Name	Est Guests	Notes
<b>May - no changes expected</b>				
5/23/26	1:00pm - 4:00pm	Ernest Lo	20	End of Year Graduation
5/29/26	10:30am - 2:30pm	St. Tim Catholic School	20	Party
5/30/26	1:00pm - 4:00pm	Melissa Mason	40	
5/30/26	4:00pm - 7:00pm	Scuba Fusion	10	
5/31/26	1:00pm - 4:00pm	Selina Leong	40	
5/31/26	4:00pm - 7:00pm	Scuba Fusion	10	
<b>June (as of 5/20/2026)</b>				
6/4/26	10:00am - 2:30pm	George Hall Elementary	70	End of Year Graduation Party
6/5/26	11:00am - 2:30pm	Highlands Elementary School	66	End of Year Graduation Party
6/6/26	9:00am - 11:00am	Adam Williams - Scouts	40	2 Lanes & Diving Well; alongside swim lessons
6/6/26	11:00am - 12:00pm	Lisa Felice - Scouts	2	alongside swim lessons
6/6/26	4:00pm - 7:30pm	Chris Ablan	45	
6/7/26	1:00pm - 4:00pm	Ananya Mukherjee Kavitha	30	
6/7/26	1:00pm - 4:00pm	Gundppachikkenahalli San Carlos United	30	
6/7/26	4:30pm - 6:30pm	Soccer Club	55	
<b>Weekdays</b>				
6/8/2026 -				
8/7/2026	12:00pm - 2:00pm	Footsteps	50	Swim Lessons & Rec Swim
6/13/26	1:00pm - 4:00pm	Katie Cavallero	40	
6/13/26	1:00pm - 4:00pm	Aide Villegas	30	
6/13/26	4:00pm - 7:00pm	Scuba Fusion	10	
6/14/26	1:00pm - 4:00pm	Christel Mondejar	40	
6/14/26	1:00pm - 4:00pm	Tiffany Davis	30	
6/14/26	4:00pm - 7:00pm	Scuba Fusion	10	

**Weekdays**

6/15/2026 -

8/7/2026	1:00pm - 4:00pm	Euro School of Tennis	10	Rec Swim Drop-in Camp
6/20/26	4:15pm - 7:15pm	Sharon DiPierro	60	
6/27/26	4:00pm - 7:00pm	Scuba Fusion	10	
6/28/26	4:00pm - 7:00pm	Scuba Fusion	10	



## MEMORANDUM

Date: June 9, 2026

To: Tamsen Burke, General Manager

From: Mike Koenig, K-8<sup>th</sup> Child-Care Director

Re: ASP/IC Program Update

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### PROGRAM/DEPARTMENT OVERVIEW

- The last day of ASP/IC for the 2025-2026 school year is June 10. Summer Camp runs from June 15 until August 7. The first day of ASP/IC 2026-2027 is August 11.
- The program will hold its summer camp In-service days on June 11 & 12.

### STAFF UPDATES

- ASP staff Stephanie Henderson celebrated her 2-year work anniversary with the Highlands Recreation District on May 20. Staff thanked Stephanie for her service and dedication to the program.

### COMPLIANCE UPDATES

- ASP staff renewed their First Aid/CPR/AED certifications this month. Certification is a licensing requirement and is valid for two years. Program staff are now certified through May 2028.

### VEHICLES

- Following up on the May ASP board report, staff took a deeper dive into the purchase of a mobility scooter for district needs. Entry level mobility scooters range from \$1,650 - \$1,975 after tax for a new model. The 3-wheel model is slightly less (\$100) but lacks the stability of the 4-wheel versions. All of these models have a 300lb capacity and come with a charger. Staff are moving forward with the purchase of an entry level 4-wheeler until the need for something larger/more equipped presents itself down the road.

### UPCOMING EVENTS

- Summer camp scheduling
- Possible Fall ASP staff recruitment
- Fall ASP confirmation of days updates



## MEMORANDUM

Date: May 12, 2026  
To: Tamsen Burke, General Manager  
From: Debbie Labucay, Interim EEC Director  
Re: EEC Director Report

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### Staff Updates

- EEC Coordinator and Interim Director interviewed 3 candidates in person for the Toddler/Preschool Teacher position in the Chameleon classroom. Candidate has been selected. Interim Director is reaching out to references.
- 2 subs remain active on staff as we head into the summer months.

### Metrics and Data:

82% (31/38) of full-time students and 100% (6/6) of part-time students enrolled. Enrollment remains the same for this month.

- **Monkeys (8 full capacity)**
  - 8/8 full day enrolled.
    - 1 child had begun their transition visits to Chameleon Rm
    - 1 child moved off the waitlist to enroll, 1<sup>st</sup> day June 1<sup>st</sup>.
- **Chameleons (18 full capacity)**
  - \*This would be dependent on hiring the 3<sup>rd</sup> teacher & onboarding
    - May – 11/18 (1 in transition)
    - June - July – 14/18
    - August – 18/18
    - September – 18/18
    - October – 18/18
    - November – 18/18
- **Tigers (18 full capacity)**
  - April - 12/12 FD, 6 Half Day TK
- **Waitlist**
  - Infants
    - 14 waitlisted
      - Desired Start Date or Eligibility Start Date:
      - Jan-Mar: 3

- Apr-Jun: 4
  - Jul-Sept: 4
  - Oct – Dec: 0
  - Undecided/unresponsive: 3
- **Tours**
    - 5 tours done in April.
      - 1 would prefer half day.
      - 1 wants immediate placement for infants.
      - 1 is just looking.
      - 2 are discussing, possibly will add to waitlist.

**Future Goals and Plans:**

- June 12: EEC Graduation
- TBD: Hello Summer ‘party’

**FY 2026-2027 Enrollment Fees:**

Each year, in preparation for EEC Fall registration, District staff develop a tuition proposal that compares the EEC tuition to other centers' charges in the area and accounts for increased operating costs. A comprehensive analysis of program costs, comparable current tuition, and a review of current trends in the area have been conducted to determine the 2026-27 EEC tuition increase.

The EEC Director recommended to the General Manager that the EEC implement a 5% tuition increase for preschool, infants, and TK. This tuition rate accounts for an increase in costs due to inflation and cost of living increases for staff. This amount will allow the EEC to operate at 100% cost recovery.

The 2026-2027 EEC budget will be based on Budget Committee assumptions outlined but not exclusive to unforeseen changes:

- Increase in utility cost.
- Increase in employee benefit cost.
- Increase in cost of services.
- Increase in labor.
- Increase in equipment, supplies, food.

Tuition Chart

<b>2026-2027 EEC Monthly Rates Effective July 1, 2026 (5% increase)</b>	<b>Resident Current</b>	<b>Resident 2026-2027</b>	<b>Non-Resident Current</b>	<b>Non-Resident 2026-2027</b>
Infant Program	\$2979	\$3128	\$3276	\$3442
Preschool Programs Chameleon/Tiger	\$2720	\$2856	\$2,992	\$3142
TK Half Day Afterschool	\$1697	\$1782	\$1867	\$1960

### **Historical Data Trend**

<b>Year</b>	<b>Infants (Res)</b>	<b>Change</b>	<b>Percent</b>	<b>Preschool (Res)</b>	<b>Change</b>	<b>Percent</b>
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	\$2979	\$142	5%	\$2720	\$129	5%
2025-2026	\$3097	\$118	5%	\$2801	\$81	4%
2026-2027	\$3128	\$149	5%	2856	\$136	5%

### **Transition of the Monkey Room**

The Early Education Center Infant Room named “Monkey” was identified as a current issue in which its metaphorical name and idioms for Monkey were no longer aligned with the Highlands Recreation District EEC centers mission, its values of inclusivity to build early learner’s identity.

### **Process of Change**

Prior leadership along with conversations with several parents who raised a concern, identified the name of the room as one of the current issues in the field of Early Childhood Education and represented within the Highlands Recreation District Early Education Center. In our classrooms, our work is to foster physical-social-temporal environment that shapes early learners’ sense of safety and belonging; meets children’s needs through identity, exploration and sharing in alignment with our Reggio curriculum to boost curiosity and social-emotional growth.

The process of a new name involves staff, teachers, and parent feedback to ensure the new name reflects the center’s evolving identity, removes obstacles or barriers identified and to creates opportunity to attract a wider range of families, increase competitive market, and lead the centers brand identity.

The former Monkeys Classroom new name is Parrots Classroom!

Parrots are bright, smart, and colorful and share cognitive, psychomotor, social-emotional development goals for early learning processes. Our infants are beginning the exploration and experimentation of engaging with sights and sounds around them, learning to talk, use their hands to touch, and feel; their feet to learn a crawl to walk, through their development.

### **Skill Area**

Parrot Similarity to Children

- Vocal learning - Babbling → imitation → fluent speech
- Language use - Contextual labeling, greetings, multiword phrases
- Problem-solving - Tool use, cause-effect reasoning

- Social skills - Communication for bonding, play, and interaction
- Memory & concepts - Object recognition, color/shape/number recall

In short, parrots' skills in vocal learning, contextual communication, problem-solving, and social interaction closely mirror the developmental milestones of young children, making them name change more suited to the goals of the classroom.

### **Summary**

Changing a room name from "Monkey" to another can positively affect trust and engagement if it is intentional, relevant, and part of a broader effort to make the environment more inclusive, stimulating, and aligned with children's interests. Through the center's mission and values, review of individual classroom names creates an opportunity to ensure our mission is for all its learners to feel safe, express oneself through a space of trust, growth, and exploration.



## MEMORANDAUM

**Date:** June 9, 2026

**To:** Tamsen Burke, General Manager

**From:** Julia Fior, Recreation Coordinator

**Re:** Seasonal Programs and Rentals Update – May 2026

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### PROGRAM/DEPARTMENT OVERVIEW

- The Spring 2026 season will conclude June 13, and the Summer 2026 season will begin June 14, 2026.
  - For Summer 2026, sports enrichment classes will be offered weekdays after Summer Camps and weekend mornings/afternoons.
  - Summer 2026 Enrichment camps will continue to offer a full-day model to be most accessible to families.
- The Rental department is seeing an increase in inquiries and bookings, especially for Pool Parties and Pool Rentals; while coordinating with the Aquatics department, it is expected that most weekends in Summer will see two pool parties during Rec Swim and one after-hours rental.

### KEY HIGHLIGHTS

- The Spring session began April 6, 2026, and will run through June 13, 2026.
  - Adult Qigong/Taichi participant feedback has been overwhelmingly positive, with a request to continue into the summer. Summer schedule did adjust to best align with Summer Camps and other programming.
- Recommendations of 2026-2027 FY rental rates are under GM review; once approved, rates will go into effect July 1.
  - Recurring renters would be given a 30-day notice for new rates effective dates.
  - Rate recommendations were made based on comps taken from other local parks and recreation agencies and take on a cost-recovery model.
- For the 2026-2027FY budget preparation, the Recreation Coordinator connected with key renters/programs to confirm return for the next school year. All recurring renters/programs confirmed return.

### METRICS AND DATA – SEASONAL PROGRAMS

- Lunchtime Enrichment will conclude with the end of the SMFCSD school year and will return in the 2026-2027 school year (typically beginning in September after return-to-school has leveled out).
- Summer 2026 programming continues to support a full-day summer camp model with lunch coverage, as those were the most popular camps provided. Weekend and week-day sports classes will continue to be offered.
- Independent Contractors are reaching out to begin thinking ahead for Fall 2026 season. The Recreation Coordinator is still connecting with new vendor options to provide a wider range of classes for all ages.

- New vendors will focus on teen-aged classes and more educational-enrichment based classes, as those were the types of programs requested in our Seasonal Program Survey.
- Tots/Preschool vendors are still rarely offering morning programming due to low staffing availability for the morning hours. The Recreation Coordinator is following leads for morning preschool-aged classes.

### **METRICS AND DATA – RENTALS**

May rental numbers reflect the pool party/rental season kicking off, primarily with three end-of-year graduation parties. The Recreation Coordinator is receiving 10+ requests/week for summer pool-based events.

- To best accommodate requests, we will return to offering two pool parties per Rec Swim and one after-hour rental for Saturdays and Sundays.
- Footsteps Summer Camp will return for Rec Swim and Swim Lessons on June 8, 2026.

May rentals totaled ninety-four, including:

- **Aquatics**
  - 13 Odyssey Lane Rentals
  - 4 Scuba Rentals
  - 4 Pool Parties
  - 2 Scouts Swim Test Rentals
  - 1 Private Rental
  - 1 School EOY Rental
- **Non-Aquatics**
  - 25 Odyssey Gym/MPR Rentals
  - 5 Picnic Area Rentals
  - 4 Recurring Gym Rentals
  - 5 Recurring MPR Rentals
  - 5 Private MPR Rentals
  - 9 Community Group Rentals (CERT, HSN, Scouts, HCA, etc.) – Fees Waived

Currently, June is expected to see 64 rentals, which reflect school-year facility rentals taking a summer break.

### **METRICS AND DATA - MARKETING/ADVERTISING**

- Advertising through HRD channels continues to support hiring needs, upcoming programs, and upcoming closure notices.
  - The Recreation Coordinator is working on building a Master Calendar for all media/marketing, allowing for all departments to have a more accessible resource for marketing strategies and goals.
- Streamline, HRD's web platform company, has introduced a new program, Amplify, that allows for more design/accessibility options for the HRD website.
  - The General Manager and Recreation Coordinator are working together on best website update practices to make the website more engaging and accessible.

### **STAFF UPDATES**

- The Recreation Coordinator is in the final stages of hiring additional Building Attendants for summer coverage of all facility rentals (pool parties/rentals and non-aquatic rentals).



## MEMORANDUM

Date: June 9, 2025

To: Tamsen Burke, General Manager

From: Bea Robertson, Bookkeeper

Re: Bookkeeper Report

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### Update on April 2026 Financial Statements

The financial statements for April 2026 were revised after receiving the County of San Mateo Activities of Account report on May 13, 2026. The updated figures include additional transactions recorded in QuickBooks after the preliminary April financial reports were presented to the Board. The key changes incorporated into the final reports are outlined below:

#### 1. Revenue Adjustment

- Ledger Item - Property Tax Revenue (GL Code 102100):
  - Original: \$0.00
  - Revised: \$193,492.72
  - **Increase: \$193,492.72**
  
- Ledger Item – Interest Revenue (GL Code 152100):
  - Original: \$217.35
  - Revised: \$53,366.13
  - **Increase: \$53,148.78**

#### 2. Net Impact on Financial Statements

As a result of the revisions above, the net impact to our Profit & Loss for April 2026 is as follows:

- **April 2026:**
  - Original Net Income: \$771.74
  - Revised Net Income: \$247,413.24
  - **Positive Adjustment: \$246,641.50**

- **FYTD through April 2026:**
  - Original Net Income: \$258,673.57
  - Revised Net Income: \$505,315.07
  - **Positive Adjustment: \$246,641.50**

Highlands Recreation District			12:46 PM			
Balance Sheet			06/05/2026			
As of MAY 2026			Accrual Basis			
<b>Preliminary</b>		<b>MAY PREVIOUS YEAR COMPARISON</b>		<b>FISCAL YEAR END - PREVIOUS 3-YEAR COMPARISON</b>		
		MAY 31, 2026	MAY 31, 2025	Jun 30, 25	Jun 30, 24	Jun 30, 23
				PRELIMINARY <small>Requires Final Audit Adjustments</small>	FINAL	FINAL
<b>ASSETS</b>				<b>FISCAL YEAR END</b>		
Current Assets						
Checking/Savings						
004000 · Petty Cash		100.00	100.00	100.00	100.00	100.00
005000 · First Citizens Bank <small>*FY25 &amp; FY26 Incl. Sweep Acct Balance</small>		255,205.80	411,172.29	294,731.68	181,489.38	246,427.73
006000 · Pettycash-pool		80.00	80.00	80.00	80.00	80.00
007000 - Bank of New York Mellon						
011100 · Cash in Treasury <b>Note 1</b>		5,627,811.36	5,113,434.34	5,125,302.84	4,542,608.79	3,883,842.03
<b>Total Checking/Savings</b>		<b>5,883,197.16</b>	<b>5,524,786.63</b>	<b>5,420,214.52</b>	<b>4,724,278.17</b>	<b>4,130,449.76</b>
Accounts Receivable						
1200 - Accounts Receivable						
<b>Total Accounts Receivable</b>						
Other Current Assets						
027000- Interest Receivable					0.00	0.00
040000 · Prepaid Expenses		22,526.29	17,228.84	5,857.75	5,776.75	9,633.29
040000 · Undeposited Funds		0.00	-300.00			
<b>Total Other Current Assets</b>		<b>22,526.29</b>	<b>16,928.84</b>	<b>5,857.75</b>	<b>5,776.75</b>	<b>9,633.29</b>
<b>Total Current Assets</b>		<b>5,905,723.45</b>	<b>5,541,715.47</b>	<b>5,426,072.27</b>	<b>4,730,054.92</b>	<b>4,140,083.05</b>
Fixed Assets						
90001 · Building						
0571 · Accum depr-Building		-2,090,534.54	-1,910,686.24	-2,090,534.54	-1,910,686.24	-1,716,621.84
90001 · Building - Other		5,840,483.64	5,815,567.00	5,815,567.00	5,815,567.00	5,815,567.00
<b>Total 90001 · Building</b>		<b>3,749,949.10</b>	<b>3,904,880.76</b>	<b>3,725,032.46</b>	<b>3,904,880.76</b>	<b>4,098,945.16</b>
90002 · Improvements						
0572 · Accum depr-Improv		-395,000.84	-356,942.30	-395,000.84	-348,468.73	-274,487.70
90002 · Improvements - Other		685,984.50	685,984.50	685,984.50	677,510.93	685,984.50
<b>Total 90002 · Improvements</b>		<b>290,983.66</b>	<b>329,042.20</b>	<b>290,983.66</b>	<b>329,042.20</b>	<b>411,496.80</b>
90003 · Equipment						
0570 · Accum depr-Equip		-228,412.79	-216,442.54	-228,412.79	-216,442.54	-165,899.99
90003 · Equipment - Other		321,204.25	266,505.00	266,505.00	266,505.00	266,505.00
<b>Total 90003 · Equipment</b>		<b>92,791.46</b>	<b>50,062.46</b>	<b>38,092.21</b>	<b>50,062.46</b>	<b>100,605.01</b>
90004 · Land		19,532.00	19,532.00	19,532.00	19,532.00	19,532.00
90005 · Construction in Progress		227,645.95	219,388.90	219,388.90	202,125.73	22,697.00
<b>Total Fixed Assets</b>		<b>4,380,902.17</b>	<b>4,522,906.32</b>	<b>4,293,029.23</b>	<b>4,505,643.15</b>	<b>4,653,275.97</b>
<b>TOTAL ASSETS</b>		<b>10,286,625.62</b>	<b>10,064,621.79</b>	<b>9,719,101.50</b>	<b>9,235,698.07</b>	<b>8,793,359.02</b>

Highlands Recreation District			12:46 PM			
Balance Sheet			06/05/2026			
As of MAY 2026			Accrual Basis			
<b>Preliminary</b>		<b>MAY PREVIOUS YEAR COMPARISON</b>		<b>FISCAL YEAR END - PREVIOUS 3-YEAR COMPARISON</b>		
		<b>MAY 31, 2026</b>	<b>MAY 31, 2025</b>	<b>Jun 30, 25</b>	<b>Jun 30, 24</b>	<b>Jun 30, 23</b>
				<b>PRELIMINARY</b> <small>Requires Final Audit Adjustments</small>	<b>FINAL</b>	<b>FINAL</b>
<b>LIABILITIES &amp; EQUITY</b>						
<b>Liabilities</b>						
<b>Current Liabilities</b>						
<b>Accounts Payable</b>						
064000 - Accounts Payable <b>Note 2</b>		22,024.42	12,423.34	34,828.56	17,609.03	12,180.60
<b>Total Accounts Payable</b>		<b>22,024.42</b>	<b>12,423.34</b>	<b>34,828.56</b>	<b>17,609.03</b>	<b>12,180.60</b>
<b>Other Current Liabilities</b>						
065000 · Payroll Liability		0.00	0.00	0.00	0.00	0.00
065010 · Payroll Liability-FSA		-6,707.34	-461.10	32.65	1,722.82	5,021.73
066300 · Deferred Revenue		0.00	2,560.00	0.00	0.00	0.00
<b>Other Accrued Expenses</b>						
80002 · Accr Interest Pay -Bond		12,229.50	13,415.25	17,887.00	19,416.34	20,904.32
80003 · Bond Principal Accrual		114,750.00	114,750.00	127,500.00	123,333.34	120,000.00
<b>Total Other Current Liabilities</b>		<b>120,272.16</b>	<b>130,264.15</b>	<b>235,186.05</b>	<b>219,979.93</b>	<b>208,151.05</b>
<b>Total Current Liabilities</b>		<b>142,296.58</b>	<b>142,687.49</b>	<b>270,014.61</b>	<b>237,588.96</b>	<b>220,331.65</b>
<b>Long Term Liabilities</b>						
265900 · COP-Bond		1,463,250.00	1,616,250.00	1,603,500.00	1,755,666.66	1,903,000.00
266000 · Compensated Absences		52,480.30	45,233.27	48,500.44	46,397.73	43,359.24
<b>Total Long Term Liabilities</b>		<b>1,515,730.30</b>	<b>1,661,483.27</b>	<b>1,652,000.44</b>	<b>1,802,064.39</b>	<b>1,946,359.24</b>
<b>Total Liabilities</b>		<b>1,658,026.88</b>	<b>1,804,170.76</b>	<b>1,922,015.05</b>	<b>2,039,653.35</b>	<b>2,166,690.89</b>
<b>Equity</b>						
081300 · Fund Balance		349,181.59	349,181.59	349,181.59	349,181.59	349,181.59
081400 · Retained Earnings		4,976,447.63	4,236,936.32	4,236,936.32	3,667,515.84	3,149,753.71
9998 · Amount to be provided		-1,590,229.50	-1,744,415.25	-1,748,887.00	-1,898,416.34	-2,043,904.32
9999 · Investment in Capital Assets		4,380,902.17	4,522,906.32	4,293,029.23	4,505,643.15	4,653,275.97
<b>Net Income</b>		<b>512,296.85</b>	<b>895,842.05</b>	<b>666,826.31</b>	<b>572,120.48</b>	<b>518,361.18</b>
<b>Total Equity</b>		<b>8,628,598.74</b>	<b>8,260,451.03</b>	<b>7,797,086.45</b>	<b>7,196,044.72</b>	<b>6,626,668.13</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>10,286,625.62</b>	<b>10,064,621.79</b>	<b>9,719,101.50</b>	<b>9,235,698.07</b>	<b>8,793,359.02</b>

**Note 1: Figures do not include any MAY 2026 Property Tax or Interest income potentially forthcoming in mid-JUNE 2026.**

**Note 2: Accounts Payable figure includes MAY US Bank CalCard Statement & JUNE Kaiser Premium.**

<b>Highlands Recreation District</b>			
<b>Profit and Loss</b>			
<b>May 2026</b>			
	<b>Total</b>	<b>PRELIMINARY</b>	
<b>Income</b>			
152100 Interest Earned	219.93		
199700 Capital Grants & Contrib	1,787.81		
232100 Park & Recreation Fees	251,503.32		
232101 Refunds of Fees	-3,543.13		
232103 Deposits Received & Returned	347.00		
<b>Total for 232100 Park &amp; Recreation Fees</b>	<b>\$248,307.19</b>		
<b>Total for Income</b>	<b>\$250,314.93</b>		
<b>Gross Profit</b>			
<b>\$250,314.93</b>			
<b>Expenses</b>			
411000 Total Employee Cost			
411100 Permanent Salaries	27,000.02		
411103 Longevity Pay	233.08		
416101 Office Wages	9,362.67		
416102 Pool Wages	24,967.89		
416103 Maintenance Wages	5,972.32		
416104 Supervision Wages/Bldg Attdnts	5,464.98		
416106 Program/Enrichmt Specilst-STAFF	405.43		
416107 ASP/Camp Wages	17,902.97		
416108 EEC Wages	46,678.54		
416110 Vacation Expnse (Adjstng Acct)	1,083.86		
431100 Social Security	8,367.19		
431200 Medicare Contribution	1,956.84		
463100 District Employee Benefits	19,778.27		
<b>Total for 411000 Total Employee Cost</b>	<b>\$169,174.06</b>		
512100 Clothing & Uniforms	4,409.63		
515600 Household Expenses			
515601 Recology (Waste)	1,259.71		
515602 Janitorial Supplies	61.24		
515605 Cleaning Company	4,250.00		
<b>Total for 515600 Household Expenses</b>	<b>\$5,570.95</b>		
519300 Office Expenses			
519301 Outside Printing & Copy Serv	21.88		
519303 General Office Supplies	-420.19	Refund for returned CC Terminals	
519304 Recruitment & Advertising	1,240.55		
519305 Postage & Mailing Expenses	12.90		
519307 Other Ofc. Expns -Svc or Agrmnt	836.78		
519308 Credit Card/ACH fees	1,894.67		
519309 Payroll Processing Fees	5,533.00		
<b>Total for 519300 Office Expenses</b>	<b>\$9,119.59</b>		
533100 Memberships & Subscriptions	1,436.14		

<b>Highlands Recreation District</b>			
<b>Profit and Loss</b>			
<b>May 2026</b>			
	<b>Total</b>	<b>PRELIMINARY</b>	
545900 Maintnce-Facility & Imprv	114.25		
545903 Paint, Solvents & Chemicals	4,075.70		
545904 Pool Maintenance Supplies	164.72		
545909 Other General Maintenance	448.15		
545911 Landscape/Garden Expense	104.56		
545912 Vehicle Expense	195.48		
545913 Ground/Facility Improvements	201.91		
<b>Total for 545900 Maintnce-Facility &amp; Imprv</b>	<b>\$5,304.77</b>		
563800 Utility Expense			
563801 P G & E	7,371.07		
563802 Water	1,259.42		
<b>Total for 563800 Utility Expense</b>	<b>\$8,630.49</b>		
585600 Contract Expenses			
585603 Legal Fees	11,673.64		
585604 Consultants	684.50		
585605 Vendors/Instructors/Pgrm Specs	2,527.70		
<b>Total for 585600 Contract Expenses</b>	<b>\$14,885.84</b>		
596600 Program Specific Expenses			
596602 Spec Activities-ASP	2,084.33		
596603 Snacks-ASP	1,038.53		
596604 Supplies-ASP	1,082.17		
596607 Employee Recognition/ Misc-POOL	46.77		
596608 Employee Recognition/ Misc- ASP	1.37		
596610 Misc Expense-OFFICE	97.08		
596611 Employee Recognition/Misc-OTHER	103.66		
596612 Special Events	75.00		
596614 Pool Program & Facility Supply	615.62		
596616 In-Crowd Rent	1,194.35		
596621 EEC Supplies	746.65		
596622 EEC Snacks	520.49		
596623 EEC Special Activities	232.96		
596624 Employee Recognition/ Misc-EEC	236.44		
596626 Swim Team Expenses	1,236.77		
596628 Training & Certification Expnse	192.00		
<b>Total for 596600 Program Specific Expenses</b>	<b>\$9,504.19</b>		
671200 Telephone & Internet Expns	348.54		
673100 Insurance			
673101 CAPRI-Worker's Comp	2,042.75		
673102 CAPRI-General Liability/Auto	12,334.90		
<b>Total for 673100 Insurance</b>	<b>\$14,377.65</b>		

<b>Highlands Recreation District</b>			
<b>Profit and Loss</b>			
<b>May 2026</b>			
	<b>Total</b>	<b>PRELIMINARY</b>	
731000 Fixed Assets - Equipment			
731101 FA Equipmnt Not Capitalized	571.30		
<b>Total for 731000 Fixed Assets - Equipment</b>	<b>\$571.30</b>		
<b>Total for Expenses</b>	<b>\$243,333.15</b>		
<b>Net Operating Income</b>	<b>\$6,981.78</b>		
<b>Net Income</b>	<b>\$6,981.78</b>		
Accrual Basis Friday, June 05, 2026 12:40 PM GMT-07:00			

<b>Highlands Recreation District</b>			
<b>Profit and Loss</b>			
<b>July, 2025-May, 2026</b>		<b>PRELIMINARY</b>	
<b>FISCAL YEAR TO DATE</b>			
	<b>Total</b>		
Income			
102100 Property Taxes	656,814.19		
102101 ERAF	212,611.59		
152100 Interest Earned	205,699.66		
199700 Capital Grants & Contrib	5,062.81		
232100 Park & Recreation Fees	2,488,607.74		
232101 Refunds of Fees	-19,817.13		
232103 Deposits Received & Returned	4,607.00		
<b>Total for 232100 Park &amp; Recreation Fees</b>	<b>\$2,473,397.61</b>		
265800 Miscellaneous Revenue	1,350.42		
<b>Total for Income</b>	<b>\$3,554,936.28</b>		
<b>Gross Profit</b>	<b>\$3,554,936.28</b>		
Expenses			
411000 Total Employee Cost			
411100 Permanent Salaries	415,442.04		
411102 Vacation Cash Out	1,942.31		
411103 Longevity Pay	2,796.96		
416101 Office Wages	143,695.25		
416102 Pool Wages	229,482.30		
416103 Maintenance Wages	71,014.63		
416104 Supervision Wages/Bldg Atndnts	63,451.25		
416106 Program/Enrichmt Speclst-STAFF	1,840.49		
416107 ASP/Camp Wages	216,483.60		
416108 EEC Wages	478,687.06		
416110 Vacation Expnse (Adjstng Acct)	3,979.86		
431100 Social Security	98,107.84		
431200 Medicare Contribution	23,408.72		
445100 Unemployment Insurance	-134.00		
463100 District Employee Benefits	187,126.69		
<b>Total for 411000 Total Employee Cost</b>	<b>\$1,937,325.00</b>		
512100 Clothing & Uniforms	7,494.92		
515600 Household Expenses			
515601 Recology (Waste)	13,927.03		
515602 Janitorial Supplies	7,410.54		
515605 Cleaning Company	45,650.00		
<b>Total for 515600 Household Expenses</b>	<b>\$66,987.57</b>		
519300 Office Expenses			
519301 Outside Printing & Copy Serv	283.78		
519302 Licensing Fees	1,452.00		
519303 General Office Supplies	8,076.98		

<b>Highlands Recreation District</b>			
<b>Profit and Loss</b>			
<b>July, 2025-May, 2026</b>		<b>PRELIMINARY</b>	
<b>FISCAL YEAR TO DATE</b>			
	<b>Total</b>		
519304 Recruitment & Advertising	12,388.01		
519305 Postage & Mailing Expenses	675.23		
519307 Other Ofc. Expns -Svc or Agrmnt	14,736.51		
519308 Credit Card/ACH fees	16,996.73		
519309 Payroll Processing Fees	31,376.86		
<b>Total for 519300 Office Expenses</b>	<b>\$85,986.10</b>		
533100 Memberships & Subscriptions	16,092.53		
542300 Maintenance-Equipment (deleted)	\$0.00		
545900 Maintnce-Facility & Imprv	114.25		
545902 Plumbing & Piping	322.67		
545903 Paint, Solvents & Chemicals	38,715.04		
545904 Pool Maintenance Supplies	4,187.95		
545905 Locks & Security System	3,307.71		
545906 Signage Expense	275.38		
545907 General Electrical Expense	2,887.19		
545909 Other General Maintenance	6,614.24		
545911 Landscape/Garden Expense	4,278.64		
545912 Vehicle Expense	59,430.23		
545913 Ground/Facility Improvements	418.45		
<b>Total for 545900 Maintnce-Facility &amp; Imprv</b>	<b>\$120,551.75</b>		
563800 Utility Expense			
563801 P G & E	106,226.55		
563802 Water	17,507.76		
563803 Sewer Fees	11,876.52		
<b>Total for 563800 Utility Expense</b>	<b>\$135,610.83</b>		
585600 Contract Expenses			
585601 Audit Fees	15,140.00		
585603 Legal Fees	32,785.22		
585604 Consultants	10,762.04		
585605 Vendors/Instructors/Pgrm Specs	76,499.74		
585606 ASP/Camp Contractors	242.00		
<b>Total for 585600 Contract Expenses</b>	<b>\$135,429.00</b>		
596600 Program Specific Expenses			
596601 Buses-ASP	7,179.00		
596602 Spec Activities-ASP	13,020.24		
596603 Snacks-ASP	7,404.80		
596604 Supplies-ASP	7,141.67		
596607 Employee Recognition/ Misc-POOL	166.11		
596608 Employee Recognition/ Misc- ASP	892.87		
596610 Misc Expense-OFFICE	1,318.71		

<b>Highlands Recreation District</b>			
<b>Profit and Loss</b>			
<b>July, 2025-May, 2026</b>		<b>PRELIMINARY</b>	
<b>FISCAL YEAR TO DATE</b>			
	<b>Total</b>		
596611 Employee Recognition/Misc-OTHER	1,631.59		
596612 Special Events	10,075.78		
596613 Conferences/Seminars	3,885.60		
596614 Pool Program & Facility Supply	5,825.64		
596616 In-Crowd Rent	13,890.53		
596617 Seasonal Programs	5,897.30		
596621 EEC Supplies	10,135.63		
596622 EEC Snacks	5,430.47		
596623 EEC Special Activities	2,050.21		
596624 Employee Recognition/ Misc-EEC	1,199.13		
596626 Swim Team Expenses	6,253.29		
596627 Staff Development	654.00		
596628 Training & Certification Expnse	2,597.88		
<b>Total for 596600 Program Specific Expenses</b>	<b>\$106,650.45</b>		
633100 Bond Interest Expense	51,289.49		
633200 Bond Principal Expense	153,000.00		
671200 Telephone & Internet Expns	4,968.98		
673100 Insurance			
673101 CAPRI-Worker's Comp	48,748.30		
673102 CAPRI-General Liability/Auto	135,684.10		
<b>Total for 673100 Insurance</b>	<b>\$184,432.40</b>		
721000 Fixed Assets-Structure/Imprvmts			
721100 Fixed Assets-Structures/Imprvmt	25,451.64		
721101 Construction In Progress	8,257.05		
<b>Total for 721000 Fixed Assets-Structure/Imprvmts</b>	<b>\$33,708.69</b>		
731000 Fixed Assets - Equipment			
731100 Fixed Assets-Equipment	2,244.34		
731101 FA Equipmnt Not Capitalized	867.38		
<b>Total for 731000 Fixed Assets - Equipment</b>	<b>\$3,111.72</b>		
<b>Total for Expenses</b>	<b>\$3,042,639.43</b>		
<b>Net Operating Income</b>	<b>\$512,296.85</b>		
<b>Net Income</b>	<b>\$512,296.85</b>		
Accrual Basis Friday, June 05, 2026 12:36 PM GMT-07:00			

## Highlands Recreation District Annual Budget vs. FYTD Actuals: FY25-26 - P&L by Classes

**PRELIMINARY**

**11 of 12 months = 91.7%  
of Fiscal Year**

July 2025 - May 2026

	NOTES																			TOTAL				
		ASP			EEC			OTHER			POOL			RENTAL			SEASONAL PGRMS			Actual	Budget	% of Budget		
		Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget		
Jun 05, 2026 12:31 PM - Accrual Basis																								
<b>Income</b>																								
102100 Property Taxes	1							656,814.19	749,124.00	87.68%											656,814.19	749,124.00	87.68%	
102101 ERAF	2							212,611.59	152,532.00	139.39%											212,611.59	152,532.00	139.39%	
152100 Interest Earned	1							205,699.66	156,000.00	131.86%											205,699.66	156,000.00	131.86%	
199700 Capital Grants & Contrib	3				3,275.00	3,275.00	100.00%	1,787.81	7,343.00	24.35%											5,062.81	10,618.00	47.68%	
232100 Park & Recreation Fees		888,501.49	1,059,627.00	83.85%	1,097,747.44	1,420,815.00	77.26%	9,259.78	18,900.00	48.99%	277,828.78	527,500.00	52.67%	104,719.50	177,761.00	58.91%	110,550.75	165,504.00	66.80%	2,488,607.74	3,370,107.00	73.84%		
232101 Refunds of Fees		-4,363.60	-5,000.00	87.27%		-2,000.00	0.00%										-4,344.00	-14,000.00	31.03%	-19,817.13	-42,000.00	47.18%		
232102 BouncdCk Fees Guest (deleted)	4																				0.00	-1,000.00	0.00%	
232103 Deposits Received & Returned											2,460.00			2,147.00							4,607.00	0.00		
<b>Total 232100 Park &amp; Recreation Fees</b>		<b>\$ 884,137.89</b>	<b>\$1,054,627.00</b>	<b>83.83%</b>	<b>\$ 1,097,747.44</b>	<b>\$ 1,418,815.00</b>	<b>77.37%</b>	<b>\$ 9,259.78</b>	<b>\$ 18,900.00</b>	<b>48.99%</b>	<b>\$ 269,179.25</b>	<b>\$ 520,500.00</b>	<b>51.72%</b>	<b>\$ 106,866.50</b>	<b>\$ 162,761.00</b>	<b>65.66%</b>	<b>\$ 106,206.75</b>	<b>\$ 151,504.00</b>	<b>70.10%</b>	<b>\$ 2,473,397.61</b>	<b>\$ 3,327,107.00</b>	<b>74.34%</b>		
265800 Miscellaneous Revenue	4							1,350.42													1,350.42	0.00		
<b>Total Income</b>		<b>\$ 884,137.89</b>	<b>\$1,054,627.00</b>	<b>83.83%</b>	<b>\$ 1,101,022.44</b>	<b>\$ 1,422,090.00</b>	<b>77.42%</b>	<b>\$ 1,087,523.45</b>	<b>\$1,083,899.00</b>	<b>100.33%</b>	<b>\$ 269,179.25</b>	<b>\$ 520,500.00</b>	<b>51.72%</b>	<b>\$ 106,866.50</b>	<b>\$ 162,761.00</b>	<b>65.66%</b>	<b>\$ 106,206.75</b>	<b>\$ 151,504.00</b>	<b>70.10%</b>	<b>\$ 3,554,936.28</b>	<b>\$ 4,395,381.00</b>	<b>80.88%</b>		
<b>Gross Profit</b>		<b>\$ 884,137.89</b>	<b>\$1,054,627.00</b>	<b>83.83%</b>	<b>\$ 1,101,022.44</b>	<b>\$ 1,422,090.00</b>	<b>77.42%</b>	<b>\$ 1,087,523.45</b>	<b>\$1,083,899.00</b>	<b>100.33%</b>	<b>\$ 269,179.25</b>	<b>\$ 520,500.00</b>	<b>51.72%</b>	<b>\$ 106,866.50</b>	<b>\$ 162,761.00</b>	<b>65.66%</b>	<b>\$ 106,206.75</b>	<b>\$ 151,504.00</b>	<b>70.10%</b>	<b>\$ 3,554,936.28</b>	<b>\$ 4,395,381.00</b>	<b>80.88%</b>		
<b>Expenses</b>																								
411000 Total Employee Cost																					0.00	0.00		
411100 Permanent Salaries		136,170.78	189,175.00	71.98%	120,647.94	184,120.00	65.53%	54,457.07	88,175.00	61.76%	83,478.55	161,811.00	51.59%	10,343.85	19,595.00	52.79%	10,343.85	19,595.00	52.79%	415,442.04	662,471.00	62.71%		
411102 Vacation Cash Out	5	1,942.31	2,020.00	96.15%																	1,942.31	2,020.00	96.15%	
411103 Longevity Pay		2,796.96	3,030.00	92.31%																	2,796.96	3,030.00	92.31%	
416101 Office Wages		32,331.44	41,020.00	78.82%	32,331.44	41,020.00	78.82%	32,331.39	41,020.00	78.82%	32,331.44	41,020.00	78.82%	7,184.77	9,116.00	78.81%	7,184.77	9,116.00	78.81%	143,695.25	182,312.00	78.82%		
416102 Pool Wages											229,482.30	332,163.88	69.09%								229,482.30	332,163.88	69.09%	
416103 Maintenance Wages		15,978.28	22,003.00	72.62%	15,978.28	22,003.00	72.62%	15,978.27	22,003.00	72.62%	15,978.28	22,003.00	72.62%	3,550.76	4,890.00	72.61%	3,550.76	4,890.00	72.61%	71,014.63	97,792.00	72.62%		
416104 Suprvsn Wages/Bldg Attdnnts														43,242.33	48,843.00	88.53%	20,208.92	21,828.00	92.58%	63,451.25	70,671.00	89.78%		
416106 Prmm/Enrichmt Speclst-STAFF																	1,840.49	5,400.00	34.08%	1,840.49	5,400.00	34.08%		
416107 ASP/Camp Wages		216,483.60	325,000.00	66.61%																	216,483.60	325,000.00	66.61%	
416108 EEC Wages					478,687.06	584,875.00	81.84%														478,687.06	584,875.00	81.84%	
416110 Vacatn Expnse (Adjstng Acct)	6							3,979.86													3,979.86	0.00		
431100 Social Security		24,792.65	37,715.00	65.74%	39,100.17	54,081.00	72.30%	5,730.94	9,828.00	58.31%	22,026.06	35,134.08	62.69%	3,872.24	5,359.00	72.26%	2,585.78	3,603.00	71.77%	98,107.84	145,720.08	67.33%		
431200 Medicare Contribution		5,798.32	8,628.00	67.20%	9,144.39	12,405.00	73.72%	1,804.49	2,192.00	82.32%	5,151.23	8,110.76	63.51%	905.60	1,220.00	74.23%	604.69	815.00	74.20%	23,408.72	33,370.76	70.15%		
445100 Unemployment Insurance	7							-134.00	1,000.00	-13.40%											-134.00	1,000.00	-13.40%	
463100 District Employee Benefits		50,305.43	60,198.00	83.57%	80,162.08	89,684.00	89.38%	5,995.27	13,436.00	44.62%	35,045.79	43,599.00	80.38%	7,817.01	8,785.00	88.98%	7,801.11	9,980.00	78.17%	187,126.69	225,682.00	82.92%		
<b>Total 411000 Total Employee Cost</b>		<b>\$ 486,599.77</b>	<b>\$ 688,789.00</b>	<b>70.65%</b>	<b>\$ 776,051.36</b>	<b>\$ 988,188.00</b>	<b>78.53%</b>	<b>\$ 120,143.29</b>	<b>\$ 177,654.00</b>	<b>67.63%</b>	<b>\$ 423,493.65</b>	<b>\$ 643,841.72</b>	<b>65.78%</b>	<b>\$ 76,916.56</b>	<b>\$ 97,808.00</b>	<b>78.64%</b>	<b>\$ 54,120.37</b>	<b>\$ 75,227.00</b>	<b>71.94%</b>	<b>\$ 1,937,325.00</b>	<b>\$ 2,671,507.72</b>	<b>72.52%</b>		
512100 Clothing & Uniforms		4,440.40	5,500.00	80.73%	0.00						10,500.00	0.00%	2,274.07	3,371.00	67.46%				780.45	800.00	97.56%	7,494.92	20,171.00	37.16%
515600 Household Expenses																					0.00	0.00		
515601 Recology (Waste)		3,133.54	3,375.00	92.85%	3,133.54	3,375.00	92.85%	3,133.64	3,375.00	92.85%	3,133.54	3,375.00	92.85%	696.39	750.00	92.85%	696.38	750.00	92.85%	13,927.03	15,000.00	92.85%		
515602 Janitorial Supplies		1,138.23	2,750.00	41.39%	3,321.87	6,250.00	53.15%	937.38	2,250.00	41.66%	1,596.47	4,050.00	39.42%	208.30	500.00	41.66%	208.29	500.00	41.66%	7,410.54	16,300.00	45.46%		
515605 Cleaning Company		13,605.00	13,750.00	98.95%	18,440.00	19,250.00	95.79%	2,721.00	2,750.00	98.95%	9,070.00	16,500.00	54.97%	1,814.00	2,750.00	65.96%				45,650.00	55,000.00	83.00%		
<b>Total 515600 Household Expenses</b>		<b>\$ 17,876.77</b>	<b>\$ 19,875.00</b>	<b>89.95%</b>	<b>\$ 24,895.41</b>	<b>\$ 28,875.00</b>	<b>86.22%</b>	<b>\$ 6,792.02</b>	<b>\$ 8,375.00</b>	<b>81.10%</b>	<b>\$ 13,800.01</b>	<b>\$ 23,925.00</b>	<b>57.68%</b>	<b>\$ 2,718.69</b>	<b>\$ 4,000.00</b>	<b>67.97%</b>	<b>\$ 904.67</b>	<b>\$ 1,250.00</b>	<b>72.37%</b>	<b>\$ 66,987.57</b>	<b>\$ 86,300.00</b>	<b>77.62%</b>		
519300 Office Expenses																					0.00	0.00		
519301 Outside Printing & Copy Serv	8	34.29	2,531.00	1.35%	34.29	2,531.00	1.35%	34.28	2,531.00	1.35%	165.68	4,231.00	3.92%	7.62	563.00	1.35%	7.62	563.00	1.35%	283.78	12,950.00	2.19%		
519302 Licensing Fees		726.00	1,800.00	40.33%	726.00	800.00	90.75%														1,452.00	2,600.00	55.85%	
519303 General Office Supplies	9	1,684.21	1,143.00	147.35%	1,709.35	1,143.00	149.55%	1,856.34	1,143.00	162.41%	1,959.49	1,143.00	171.43%	493.34	254.00	194.23%	374.25	254.00	147.34%	8,076.98	5,080.00	159.00%		
519304 Recruitment & Advertising	10	451.93	1,450.00	31.17%	9,662.64	2,450.00	394.39%	12.92	450.00	2.87%	2,184.52	2,850.00	76.65%	73.13	100.00	73.13%	2.87	600.00	0.48%	12,388.01	7,900.00	156.81%		

## Highlands Recreation District Annual Budget vs. FYTD Actuals: FY25-26 - P&L by Classes

**PRELIMINARY**

July 2025 - May 2026

**11 of 12 months = 91.7%  
of Fiscal Year**

	NOTES	ASP			EEC			OTHER			POOL			RENTAL			SEASONAL PGRMS			TOTAL		
		Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget
		Jun 05, 2026 12:31 PM - Accrual Basis																				
<b>519305 Postage &amp; Mailing Expenses</b>	<b>8</b>	292.62	1,888.00	15.50%	128.66	1,688.00	7.62%	98.14	1,688.00	5.81%	107.85	1,688.00	6.39%	23.98	375.00	6.39%	23.98	375.00	6.39%	675.23	7,702.00	8.77%
<b>519307 Other Ofc. Exps -Svc/Agrmnt</b>		4,244.34	7,207.00	58.89%	2,902.31	7,607.00	38.15%	2,901.73	7,207.00	40.26%	3,091.04	7,207.00	42.89%	648.59	1,602.00	40.49%	948.50	2,152.00	44.08%	14,736.51	32,982.00	44.68%
<b>519308 Credit Card/ACH fees</b>	<b>11</b>	3,805.38	6,300.00	60.40%	3,805.38	6,300.00	60.40%	3,889.28	6,300.00	61.73%	3,805.38	6,300.00	60.40%	845.66	1,400.00	60.40%	845.65	1,400.00	60.40%	16,996.73	28,000.00	60.70%
<b>519309 Payroll Processing Fees</b>		7,059.81	5,906.00	119.54%	7,059.81	5,906.00	119.54%	7,059.73	5,906.00	119.53%	7,059.81	5,906.00	119.54%	1,568.85	1,313.00	119.49%	1,568.85	1,313.00	119.49%	31,376.86	26,250.00	119.53%
<b>Total 519300 Office Expenses</b>		<b>\$ 18,298.58</b>	<b>\$ 28,225.00</b>	<b>64.83%</b>	<b>\$ 26,028.44</b>	<b>\$ 28,425.00</b>	<b>91.57%</b>	<b>\$ 15,852.42</b>	<b>\$ 25,225.00</b>	<b>62.84%</b>	<b>\$ 18,373.77</b>	<b>\$ 29,325.00</b>	<b>62.66%</b>	<b>\$ 3,661.17</b>	<b>\$ 5,607.00</b>	<b>65.30%</b>	<b>\$ 3,771.72</b>	<b>\$ 6,657.00</b>	<b>56.66%</b>	<b>\$ 85,986.10</b>	<b>\$ 123,464.00</b>	<b>69.64%</b>
<b>533100 Memberships &amp; Subscriptions</b>		3,551.73	5,543.00	64.08%	4,551.71	6,743.00	67.50%	3,247.71	5,043.00	64.40%	3,297.81	7,043.00	46.82%	721.79	1,121.00	64.39%	721.78	1,121.00	64.39%	16,092.53	26,614.00	60.47%
<b>542300 Maintnce-Equipmt (deleted)</b>											0.00									0.00	0.00	
<b>545900 Maintnce-Facility &amp; Imprv</b>								114.25												114.25	0.00	
<b>545902 Plumbing &amp; Piping</b>	<b>12</b>	72.60			72.60			72.61	16,538.00	0.44%	72.60	2,000.00	3.63%	16.13			16.13			322.67	18,538.00	1.74%
<b>545903 Paint, Solvents &amp; Chemicals</b>	<b>12</b>	19.09			19.09	10,000.00	0.19%	19.09	1,050.00	1.82%	38,649.29	30,000.00	128.83%	4.24			4.24			38,715.04	41,050.00	94.31%
<b>545904 Pool Maintenance Supplies</b>											4,187.95	10,000.00	41.88%							4,187.95	10,000.00	41.88%
<b>545905 Locks &amp; Security System</b>	<b>13</b>	313.01	500.00	62.60%	2,613.37			4.00	2,000.00	0.20%	4.01			372.43			0.89			3,307.71	2,500.00	132.31%
<b>545906 Signage Expense</b>	<b>12</b>	61.96			61.96			61.96	7,500.00	0.83%	61.96			13.77			13.77			275.38	7,500.00	3.67%
<b>545907 General Electrical Expense</b>	<b>12</b>	349.54			530.13			349.52	10,500.00	3.33%	1,472.54	20,000.00	7.36%	107.78			77.68			2,887.19	30,500.00	9.47%
<b>545908 Motor, Pump &amp; Generator</b>												6,500.00	0.00%							0.00	6,500.00	0.00%
<b>545909 Other General Maintenance</b>	<b>12</b>	1,008.22			2,332.01			1,119.34	10,500.00	10.66%	1,540.58	2,000.00	77.03%	351.85			262.24			6,614.24	12,500.00	52.91%
<b>545911 Landscape/Garden Expense</b>					1,008.48			3,270.16	25,000.00	13.08%										4,278.64	25,000.00	17.11%
<b>545912 Vehicle Expense</b>		211.17	525.00	40.22%				59,219.06	80,000.00	74.02%										59,430.23	80,525.00	73.80%
<b>545913 Ground/Facility Imprvmnts</b>					5.46	10,000.00	0.05%	412.99	15,000.00	2.75%										418.45	25,000.00	1.67%
<b>Total 545900 Maintnce-Facility &amp; Imprv</b>		<b>\$ 2,035.59</b>	<b>\$ 1,025.00</b>	<b>198.59%</b>	<b>\$ 6,643.10</b>	<b>\$ 20,000.00</b>	<b>33.22%</b>	<b>\$ 64,642.98</b>	<b>\$ 168,088.00</b>	<b>38.46%</b>	<b>\$ 45,988.93</b>	<b>\$ 70,500.00</b>	<b>65.23%</b>	<b>\$ 866.20</b>	<b>\$ 0.00</b>		<b>\$ 374.95</b>	<b>\$ 0.00</b>		<b>\$ 120,551.75</b>	<b>\$ 259,613.00</b>	<b>46.44%</b>
<b>563800 Utility Expense</b>																				0.00	0.00	
<b>563801 P G &amp; E</b>		6,097.18	31,050.00	19.64%	14,001.36	36,300.00	38.57%	6,705.49	16,200.00	41.39%	76,771.58	49,950.00	153.70%	1,590.58	5,400.00	29.46%	1,060.36	8,100.00	13.09%	106,226.55	147,000.00	72.26%
<b>563802 Water</b>		3,693.82	4,400.00	83.95%	3,740.00	4,500.00	83.11%	2,182.70	2,600.00	83.95%	6,212.31	7,400.00	83.95%	1,007.41	800.00	125.93%	671.52	1,200.00	55.96%	17,507.76	20,900.00	83.77%
<b>563803 Sewer Fees</b>		1,979.42	3,038.00	65.16%	1,979.42	3,038.00	65.16%	1,979.42	3,038.00	65.16%	1,979.42	3,038.00	65.16%	1,979.42	675.00	293.25%	1,979.42	675.00	293.25%	11,876.52	13,502.00	87.96%
<b>Total 563800 Utility Expense</b>		<b>\$ 11,770.42</b>	<b>\$ 38,488.00</b>	<b>30.58%</b>	<b>\$ 19,720.78</b>	<b>\$ 43,838.00</b>	<b>44.99%</b>	<b>\$ 10,867.61</b>	<b>\$ 21,838.00</b>	<b>49.76%</b>	<b>\$ 84,963.31</b>	<b>\$ 60,388.00</b>	<b>140.70%</b>	<b>\$ 4,577.41</b>	<b>\$ 6,875.00</b>	<b>66.58%</b>	<b>\$ 3,711.30</b>	<b>\$ 9,975.00</b>	<b>37.21%</b>	<b>\$ 135,610.83</b>	<b>\$ 181,402.00</b>	<b>74.76%</b>
<b>585600 Contract Expenses</b>																				0.00	0.00	
<b>585601 Audit Fees</b>								15,140.00	15,950.00	94.92%										15,140.00	15,950.00	94.92%
<b>585603 Legal Fees</b>								32,785.22	50,000.00	65.57%										32,785.22	50,000.00	65.57%
<b>585604 Consultants</b>		2,421.53	13,750.00	17.61%	2,421.53	13,500.00	17.94%	2,421.13	13,500.00	17.93%	2,421.53	13,500.00	17.94%	538.16	3,000.00	17.94%	538.16	3,000.00	17.94%	10,762.04	60,250.00	17.86%
<b>585605 Vendors/Instrs/Pgm Specs</b>	<b>14</b>										21,150.00	10,000.00	211.50%				55,349.74	90,394.00	61.23%	76,499.74	100,394.00	76.20%
<b>585606 ASP/Camp Contractors</b>		242.00	250.00	96.80%																242.00	250.00	96.80%
<b>585608 Contract Expense-Other</b>	<b>15</b>		9,000.00	0.00%		9,000.00	0.00%		9,000.00	0.00%		9,000.00	0.00%		2,000.00	0.00%		2,000.00	0.00%	0.00	40,000.00	0.00%
<b>Total 585600 Contract Expenses</b>		<b>\$ 2,663.53</b>	<b>\$ 23,000.00</b>	<b>11.58%</b>	<b>\$ 2,421.53</b>	<b>\$ 22,500.00</b>	<b>10.76%</b>	<b>\$ 50,346.35</b>	<b>\$ 88,450.00</b>	<b>56.92%</b>	<b>\$ 23,571.53</b>	<b>\$ 32,500.00</b>	<b>72.53%</b>	<b>\$ 538.16</b>	<b>\$ 5,000.00</b>	<b>10.76%</b>	<b>\$ 55,887.90</b>	<b>\$ 95,394.00</b>	<b>58.59%</b>	<b>\$ 135,429.00</b>	<b>\$ 266,844.00</b>	<b>50.75%</b>
<b>596600 Program Specific Expenses</b>																				0.00	0.00	
<b>596601 Buses-ASP</b>		7,179.00	12,000.00	59.83%																7,179.00	12,000.00	59.83%
<b>596602 Spec Activities-ASP</b>		13,020.24	16,000.00	81.38%				0.00												13,020.24	16,000.00	81.38%
<b>596603 Snacks-ASP</b>		7,404.80	10,000.00	74.05%																7,404.80	10,000.00	74.05%
<b>596604 Supplies-ASP</b>		7,141.67	10,000.00	71.42%																7,141.67	10,000.00	71.42%
<b>596607 Employee Recog/ Misc-POOL</b>											166.11	2,000.00	8.31%							166.11	2,000.00	8.31%
<b>596608 Employee Recog/ Misc- ASP</b>		892.87	4,000.00	22.32%																892.87	4,000.00	22.32%
<b>596610 Misc Expense-OFFICE</b>								1,318.71	5,000.00	26.37%										1,318.71	5,000.00	26.37%
<b>596611 Employee Recog/Misc-OTHER</b>								1,631.59	4,000.00	40.79%										1,631.59	4,000.00	40.79%

## Highlands Recreation District Annual Budget vs. FYTD Actuals: FY25-26 - P&L by Classes

**PRELIMINARY**

July 2025 - May 2026

**11 of 12 months = 91.7%  
of Fiscal Year**

	NOTES	ASP			EEC			OTHER			POOL			RENTAL			SEASONAL PGRMS			TOTAL			
		Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	
		Jun 05, 2026 12:31 PM - Accrual Basis																					
596612 Special Events												1,000.00	0.00%				10,075.78	14,500.00	69.49%	10,075.78	15,500.00	65.01%	
596613 Conferences/Seminars		1,749.77	2,500.00	69.99%		2,500.00	0.00%	1,500.00	5,000.00	30.00%		3,000.00	0.00%				635.83	1,000.00	63.58%	3,885.60	14,000.00	27.75%	
596614 Pool Prgm & Facility Supply												5,825.64	6,000.00	97.09%							5,825.64	6,000.00	97.09%
596616 In-Crowd Rent		13,890.53	15,000.00	92.60%																	13,890.53	15,000.00	92.60%
596617 Seasonal Programs		5,721.50	8,600.00	66.53%													175.80	1,000.00	17.58%	5,897.30	9,600.00	61.43%	
596621 EEC Supplies	3				10,135.63	8,000.00	126.70%														10,135.63	8,000.00	126.70%
596622 EEC Snacks					5,430.47	10,000.00	54.30%														5,430.47	10,000.00	54.30%
596623 EEC Special Activities	16				2,050.21	10,000.00	20.50%														2,050.21	10,000.00	20.50%
596624 Employee Recog/ Misc-EEC					1,199.13	2,000.00	59.96%														1,199.13	2,000.00	59.96%
596625 Pool Concessions													1,000.00	0.00%							0.00	1,000.00	0.00%
596626 Swim Team Expenses												6,253.29	10,000.00	62.53%							6,253.29	10,000.00	62.53%
596627 Staff Development			1,500.00	0.00%		1,500.00	0.00%	350.00	1,500.00	23.33%	304.00	2,000.00	15.20%								654.00	6,500.00	10.06%
596628 Training & Cert Expnse	17	358.44	150.00	238.96%	322.48	500.00	64.50%	322.48	1,000.00	32.25%	1,272.00	2,000.00	63.60%	161.24			161.24				2,597.88	3,650.00	71.17%
<b>Total 596600 Program Specific Expenses</b>		<b>\$ 57,358.82</b>	<b>\$ 79,750.00</b>	<b>71.92%</b>	<b>\$ 19,137.92</b>	<b>\$ 34,500.00</b>	<b>55.47%</b>	<b>\$ 5,122.78</b>	<b>\$ 16,500.00</b>	<b>31.05%</b>	<b>\$ 13,821.04</b>	<b>\$ 27,000.00</b>	<b>51.19%</b>	<b>\$ 161.24</b>	<b>\$ 0.00</b>		<b>\$ 11,048.65</b>	<b>\$ 16,500.00</b>	<b>66.96%</b>	<b>\$ 106,650.45</b>	<b>\$ 174,250.00</b>	<b>61.21%</b>	
633100 Bond Interest Expense	18				38,467.12	38,467.00	100.00%	6,411.19	6,411.00	100.00%				6,411.18	6,411.00	100.00%					51,289.49	51,289.00	100.00%
633200 Bond Principal Expense	18				114,750.00	114,750.00	100.00%	19,125.00	19,125.00	100.00%				19,125.00	19,125.00	100.00%					153,000.00	153,000.00	100.00%
671200 Telephone & Internet Expns		814.25						4,154.73	12,300.00	33.78%											4,968.98	12,300.00	40.40%
673100 Insurance																					0.00	0.00	
673101 CAPRI-Worker's Comp	19	4,947.96	10,414.00	47.51%	6,897.89	13,035.00	52.92%	1,535.48	3,968.00	38.70%	33,709.45	16,968.00	198.66%	828.76	1,725.00	48.04%	828.76	1,305.00	63.51%	48,748.30	47,415.00	102.81%	
673102 CAPRI-General Liability/Auto		30,528.85	30,358.00	100.56%	30,528.85	30,358.00	100.56%	30,529.05	30,358.00	100.56%	30,528.85	30,358.00	100.56%	6,784.25	6,746.00	100.57%	6,784.25	6,746.00	100.57%	135,684.10	134,924.00	100.56%	
<b>Total 673100 Insurance</b>		<b>\$ 35,476.81</b>	<b>\$ 40,772.00</b>	<b>87.01%</b>	<b>\$ 37,426.74</b>	<b>\$ 43,393.00</b>	<b>86.25%</b>	<b>\$ 32,064.53</b>	<b>\$ 34,326.00</b>	<b>93.41%</b>	<b>\$ 64,238.30</b>	<b>\$ 47,326.00</b>	<b>135.74%</b>	<b>\$ 7,613.01</b>	<b>\$ 8,471.00</b>	<b>89.87%</b>	<b>\$ 7,613.01</b>	<b>\$ 8,051.00</b>	<b>94.56%</b>	<b>\$ 184,432.40</b>	<b>\$ 182,339.00</b>	<b>101.15%</b>	
721000 F/A-Structure/Imprvmts																					0.00	0.00	
721100 F/A -Structures/Imprvmt									50,000.00	0.00%	25,451.64	25,000.00	101.81%								25,451.64	75,000.00	33.94%
721101 Construction In Progress								8,257.05	225,000.00	3.67%											8,257.05	225,000.00	3.67%
721102 FA - S&I - Not Capitalized			2,500.00	0.00%																	0.00	2,500.00	0.00%
<b>Total 721000 F/A -Strctr/Imprvmt</b>		<b>\$ 0.00</b>	<b>\$ 2,500.00</b>	<b>0.00%</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>		<b>\$ 8,257.05</b>	<b>\$ 275,000.00</b>	<b>3.00%</b>	<b>\$ 25,451.64</b>	<b>\$ 25,000.00</b>	<b>101.81%</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>		<b>\$ 0.00</b>	<b>\$ 0.00</b>		<b>\$ 33,708.69</b>	<b>\$ 302,500.00</b>	<b>11.14%</b>	
731000 Fixed Assets - Equipment																					0.00	0.00	
731100 Fixed Assets-Equipment								2,244.34	15,000.00	14.96%											2,244.34	15,000.00	14.96%
731101 FA Equipmnt Not Capitalized			2,500.00	0.00%	296.08	2,700.00	10.97%	149.71						210.80			210.79				867.38	5,200.00	16.68%
<b>Total 731000 Fixed Assets - Equipment</b>		<b>\$ 0.00</b>	<b>\$ 2,500.00</b>	<b>0.00%</b>	<b>\$ 296.08</b>	<b>\$ 2,700.00</b>	<b>10.97%</b>	<b>\$ 2,394.05</b>	<b>\$ 15,000.00</b>	<b>15.96%</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>		<b>\$ 210.80</b>	<b>\$ 0.00</b>		<b>\$ 210.79</b>	<b>\$ 0.00</b>		<b>\$ 3,111.72</b>	<b>\$ 20,200.00</b>	<b>15.40%</b>	
<b>Total Expenses</b>		<b>\$ 640,886.67</b>	<b>\$ 935,967.00</b>	<b>68.47%</b>	<b>\$ 1,070,390.19</b>	<b>\$ 1,372,379.00</b>	<b>78.00%</b>	<b>\$ 349,421.71</b>	<b>\$ 883,835.00</b>	<b>39.53%</b>	<b>\$ 719,274.06</b>	<b>\$ 970,219.72</b>	<b>74.14%</b>	<b>\$ 123,521.21</b>	<b>\$ 154,418.00</b>	<b>79.99%</b>	<b>\$ 139,145.59</b>	<b>\$ 214,975.00</b>	<b>64.73%</b>	<b>\$ 3,042,639.43</b>	<b>\$ 4,531,793.72</b>	<b>67.14%</b>	
<b>Net Operating Income</b>	1	<b>\$ 243,251.22</b>	<b>\$ 118,660.00</b>	<b>205.00%</b>	<b>\$ 30,632.25</b>	<b>\$ 49,711.00</b>	<b>61.62%</b>	<b>\$ 738,101.74</b>	<b>\$ 200,064.00</b>	<b>368.93%</b>	<b>-\$ 450,094.81</b>	<b>-\$ 449,719.72</b>	<b>100.08%</b>	<b>-\$ 16,654.71</b>	<b>\$ 8,343.00</b>	<b>-199.62%</b>	<b>-\$ 32,938.84</b>	<b>-\$ 63,471.00</b>	<b>51.90%</b>	<b>\$ 512,296.85</b>	<b>-\$ 136,412.72</b>	<b>-375.55%</b>	
<b>Net Income</b>	1	<b>\$ 243,251.22</b>	<b>\$ 118,660.00</b>	<b>205.00%</b>	<b>\$ 30,632.25</b>	<b>\$ 49,711.00</b>	<b>61.62%</b>	<b>\$ 738,101.74</b>	<b>\$ 200,064.00</b>	<b>368.93%</b>	<b>-\$ 450,094.81</b>	<b>-\$ 449,719.72</b>	<b>100.08%</b>	<b>-\$ 16,654.71</b>	<b>\$ 8,343.00</b>	<b>-199.62%</b>	<b>-\$ 32,938.84</b>	<b>-\$ 63,471.00</b>	<b>51.90%</b>	<b>\$ 512,296.85</b>	<b>-\$ 136,412.72</b>	<b>-375.55%</b>	

<p>1 &amp; 2. FYTD figures do not include any potential property tax revenue or interest income from SM County for May. 100% of FY25-26 ERAF revenue has been rc'vd this FY.</p> <p>3. EEC Quality Imprvmt Grant of \$3,275 rc'vd July '25. Offsetting expenses are in supply category. Next FY budget should incl grant expenditures. CAL OES \$1,788.</p> <p>4. Bounced check fees are recorded under Misc Revenue GL#265800. Misc Revenue FYTD includes US Bank CalCard Rebates for 2025 Calendar Year Qtrs #2 thru #4.</p> <p>5 &amp; 6. Budgeted Annual Vacay Cashout is PAID for FY26. No addt'l expns forthcoming this FY. Adjstng Acct offsets the Liability Acct for Compensated Absences on Bal Sheet.</p> <p>7. Amount reflects \$134 refund of CARES Act from June 2025.</p> <p>8. There potentially will be forthcoming printing and mailing expenses for the Spring/Summer and Fall Activity Guides this fiscal year.</p> <p>9. Includes mandatory Public Notice publishing, 2 new credit card terminals, CINTAS, Pool office supplies, Wheelchair for Seniors, Firewall w/Cyber Security subs, etc</p> <p>10. EEC Recruiting expense includes a \$7,500 non-refundable engagement fee to assist with recruiting a new Director of Early Education.</p>	<p>11. FYTD expense was <b>reduced</b> by the amount of \$1,668 refund/recovery of previous ACH/CC Fees as a member of a Class Action Settlement.</p> <p>12. Departments appear over-budget due to Board-allocated expenses not reflected in individual department budgets.</p> <p>13. EEC has a Qtrly Fire/Sprinkler monitoring expense of \$617 (Bay Alarm), plus an annual UL Cert fee of \$143 that appears to be budgeted under OTHER.</p> <p>14. POOL expenses reflect Summertime 2025 Pool CPO Services (3x per week) performed by Knorr Systems Int'l.</p> <p>15. Funds are budgeted for the Master Plan.</p> <p>16. EEC will have forthcoming graduation expenses this fiscal year.</p> <p>17. Mandated Reporter Training assigned \$322 per dept (50/50 for Rental/Seasonal). ASP includes this amount plus Mandated Reporter Training expenses.</p> <p>18. 100% of the Bond Principal Expense and Bond Interest Expense have been paid for FY25-26. No additional payments are forthcoming this FY.</p> <p>19. FY25-26 Work Comp premium will be \$24,512; FYTD expnse accruals thru APR &amp; \$26,278 retro underpymt of premium assessed for FY24-25 PD in Dec '25.</p>
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P&L Budget Comparison (modified accr basis) July 25 through May 26		Plug in new month #'s in column B, then copy & paste #'s to appropriate month in O-Z columns							APPROVED	100%	DIFF
PRELIMINARY		May 26	May 25	May 24	July 23 - 23	May 24	July 24 - 24	May 26	BUDGET	% of Budget	Budget - Current YTD
Unrestricted beginning Fund Balance											
Income											
102100	Property Taxes	0.00	57,417.54	57,311.58	638,722.94	709,963.90	656,814.19	749,124.00	87.68%	92,309.81	
102101	ERAF	0.00	0.00	0.00	188,802.68	192,030.14	212,611.59	152,532.00	139.39%	(60,079.59)	
152100	Interest Earned	219.93	408.57	417.39	132,739.52	134,119.52	205,699.66	156,000.00	131.86%	(49,699.66)	
187100	State-aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	
199200	All Other Local Govt Rev	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	
199700	Cap grants & Contributions	1,787.81	-109.36	0.00	65,333.00	5,926.01	5,062.81	10,618.00	47.68%	5,555.19	
232100	Park & Recreation Fees										
	ASP	103,644.90	113,985.00	104,204.00	955,023.16	1,056,066.75	884,137.89	1,054,627.00	83.83%	170,489.11	
	Pool	27,119.57	23,035.94	39,056.42	452,837.62	397,332.91	269,179.25	520,500.00	51.72%	251,320.75	
	Seasonal Prog	9,821.80	6,947.20	6,558.11	108,467.74	102,117.65	106,206.75	151,504.00	70.10%	45,297.25	
	Fac Rental	9,239.25	14,185.00	9,076.00	89,134.08	97,775.00	106,866.50	162,761.00	65.66%	55,894.50	
	EEC	97,715.15	104,281.00	107,262.80	1,153,919.25	1,054,616.47	1,097,747.44	1,418,815.00	77.37%	321,067.56	
	Other	766.52	1,008.48	1,494.15	15,498.93	12,775.89	9,259.78	18,900.00	48.99%	9,640.22	
	Transaction fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	
	Total Park & Rec fees	248,307.19	263,442.62	267,651.48	2,884,891.41	2,720,684.67	2,473,397.61	3,327,107.00	74.34%	853,709.39	
264200	Stale-Dated Checks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	
265800	Miscellaneous Revenue **	0.00	0.00	0.00	10,770.94	1,229.35	1,350.42	0.00	0.00%	(1,350.42)	
	Total Income	250,314.93	321,159.37	325,380.45	3,811,249.86	3,763,953.59	3,554,936.28	4,395,381.00	80.88%	840,444.72	
Expense											
411100	Permanent Salaries	27,000.02	43,132.50	34,173.84	397,865.50	412,469.66	415,442.04	662,471.00	62.71%	247,028.96	
411101	Temporary Out of Class	0.00	0.00	4,050.00	14,550.00	14,078.95	0.00	0.00	0.00%	-	
411102	Vacation Buy Out (New GL Code FY25-26)	0.00	0.00	0.00	0.00	0.00	1,942.31	2,020.00	96.15%	77.69	
411103	Longevity Pay (New GL Code FY25-26)	233.08	0.00	0.00	0.00	0.00	2,796.96	3,030.00	92.31%	233.04	
416101	Office Wages	9,362.67	13,691.28	15,081.80	134,136.04	139,685.53	143,695.25	182,312.00	78.82%	38,616.75	
416102	Pool Wages	24,967.89	11,189.57	33,989.46	275,014.24	209,975.09	229,482.30	332,163.88	69.09%	102,681.58	
416103	Maintenance Wages	5,972.32	6,287.01	9,190.92	65,561.38	72,085.35	71,014.63	97,792.00	72.62%	26,777.37	
416104	Supervision / Building Attendant Wages	5,464.98	4,863.06	7,116.82	55,857.52	58,202.71	63,451.25	70,671.00	89.78%	7,219.75	
446106	EEP Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	
416106	Prgm Spec-Staff (Lunchtime Enrichment) FY25-26	405.43					1,840.49	5,400.00	34.08%	3,559.51	
416107	ASP/Camp Wages	17,902.97	19,013.07	25,924.25	240,203.88	253,116.86	216,483.60	325,000.00	66.61%	108,516.40	
416108	EEC Wages	46,678.54	42,016.44	63,356.88	482,488.26	452,923.06	478,687.06	584,875.00	81.84%	106,187.94	
416110	Vacation Expense (Adjusting Account)	1,083.86	-122.35	-105.05	2,975.72	-3,864.46	3,979.86	0.00	0.00%	(3,979.86)	
431100	Social Security	8,367.19	8,525.04	11,817.23	102,190.87	98,326.84	98,107.84	145,720.08	67.33%	47,612.24	
431200	Medicare Contribution	1,956.84	1,993.76	2,763.76	23,897.98	22,995.82	23,408.72	33,370.76	70.15%	9,962.04	
445100	Unemployment Insurance	0.00	0.00	0.00	32.00	0.00	-134.00	1,000.00	-13.40%	1,134.00	
463100	District Employee Benefits	19,778.27	15,045.62	14,725.11	165,968.13	147,673.39	187,126.69	225,682.00	82.92%	38,555.31	
	TOTAL EMPLOYEE COST SUBTOTAL	169,174.06	165,635.00	222,085.02	1,960,741.52	1,877,668.80	1,937,325.00	2,671,507.72	72.52%	734,182.72	
585605	Contract Expenses - Vendors > Non-Employee	2,527.70	12,591.20	4,668.00	52,674.10	46,235.70	76,741.74	100,394.00	76.44%	23,652.26	
446109	Prog spec Swimteam	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	
446144	ASP/Camp Contractors (FY25-26 See GL#585606)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	
446142	EEC Contractors (FY25-26 See GL#585607)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	
512100	Clothing & Uniforms	4,409.63	0.00	0.00	5,198.38	3,346.92	7,494.92	20,171.00	37.16%	12,676.08	
515600	Household Expense	5,570.95	6,168.70	6,404.75	61,228.33	65,640.35	66,987.57	86,300.00	77.62%	19,312.43	
519300	Office Expense	9,119.59	11,991.92	5,056.69	102,631.91	103,499.42	85,986.10	123,464.00	69.64%	37,477.90	
533100	Memberships / Subscriptions	1,436.14	818.77	142.98	14,097.31	18,309.11	16,092.53	26,614.00	60.47%	10,521.47	
542300	Maintenance-Equipment (deactivated in FY25-26)	0.00	0.00	519.00	11,831.55	11,117.95	0.00	0.00	0.00%	-	
545900	Maintenance-Facilities & Imprv	5,304.77	4,630.03	4,216.38	64,894.96	57,335.34	120,551.75	259,613.00	46.44%	139,061.25	
563800	Utility Expense	8,630.49	11,230.22	9,839.14	141,932.01	153,281.28	135,610.83	181,402.00	74.76%	45,791.17	
572200	Employee Expense Reimb	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	
585600	Contract Expenses (Audit/Legal/Consultants)	12,358.14	14,688.50	21,427.50	117,855.50	147,326.84	58,687.26	166,450.00	35.26%	107,762.74	
596600	Program Specific Expenses	9,504.19	9,929.85	10,504.04	99,426.54	96,773.73	106,650.45	174,250.00	61.21%	67,599.55	
671200	Telephone Service Charges	348.54	349.77	326.67	3,879.13	3,754.46	4,968.98	12,300.00	40.40%	7,331.02	
673100	Insurance	14,377.65	11,810.92	12,180.58	121,793.42	129,920.08	184,432.40	182,339.00	101.15%	(2,093.40)	
721102	F/A Struct. & Imprvmts - Not Capitalized	0.00	0.00	0.00	606.36	934.20	0.00	2,500.00	0.00%	2,500.00	
731101	F/A Equipment - Not Capitalized	571.30	0.00	3,204.00	11,062.36	3,759.18	867.38	5,200.00	16.68%	4,332.62	
	TOTAL OPERATING EXPENSES	243,333.15	249,844.88	300,574.75	2,769,853.38	2,718,903.36	2,802,396.91	4,012,504.72	69.84%	1,210,107.81	
	NET INCOME AFTER OPERATING EXP	6,981.78	71,314.49	24,805.70	1,151,407.11	1,045,050.23	752,539.37	382,876.28	196.55%	(369,663.09)	
633100	Bond-Interest Expense	0.00	0.00	0.00	60,481.00	55,955.00	51,289.49	51,289.00	100.00%	(0.49)	
633200	Bond-Principal Expense	0.00	0.00	0.00	144,000.00	148,000.00	153,000.00	153,000.00	100.00%	-	
721100	Fixed Assets-Structures/Improv	0.00	0.00	0.00	550.84	0.00	25,451.64	75,000.00	33.94%	49,548.36	
721101	Construction in Progress	0.00	0.00	11,206.80	149,460.01	17,263.17	8,257.05	225,000.00	3.67%	216,742.95	
731100	Fixed Assets-Equipment	0.00	0.00	0.00	0.00	0.00	2,244.34	15,000.00	14.96%	12,755.66	
	TOTAL FIXED ASSETS	0.00	0.00	11,206.80	150,010.85	17,263.17	35,953.03	315,000.00	11.41%	279,046.97	
	NET INC AFTER OPEX, BOND INT & PRINC PYMT. & F/A	6,981.78	71,314.49	13,598.90	796,915.26	823,832.06	512,296.85	-136,412.72	0.00%	(648,709.57)	
80002	Accrued Bond Interest Payable (from Balance Sheet)					as of 5/31/2026	12,229.50				
80003	Accrued Bond Principal (from Balance Sheet)					as of 5/31/2026	114,750.00				
861100	Approp. for Contingencies							0.00			
088300	Capital Reserve							0.00			
882100	General Reserve							0.00			
	Building Renovations Reserve							0.00			
	Unassigned Fund balance							0.00			



## MEMORANDUM

Date: June 9, 2026

To: HRD Board of Directors

From: Tamsen Burke, General Manager

Re: Review and Approval of Engagement Letter with O'Connor & Company for Fiscal Year Ended June 30, 2025

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### Background:

As part of the Highlands Recreation District's commitment to transparency and financial accountability, an annual independent audit is conducted. O'Connor & Company has been reviewed and selected as the Auditor of Auditor for the FY 2024-2025 Audit and subsequent years 2026, 2027, on behalf of the district. On July 8, 2025, (Updated 7.22.2025) staff memorandum made the recommendation for the Auditor FY 2024-2025 and subsequent years 2026 & 2027.

### Additional Information for Board Consideration

Auditor Rotation Requirements for Annual Audits of Local Governments

Assembly Bill 1345 added section 12410.6.(b) to Government Code regarding auditor rotation requirements of public accounting firms providing audit services to local agencies.

#### **GC section 12410.6.**

- a) An audit for any local agency, including those submitted to the Controller pursuant to subdivision (a) of Section 12410.5, shall be made by a certified public accountant or public accountant, licensed by, and in good standing with, the California Board of Accountancy.
- b) Commencing with the 2013–14 fiscal year, a local agency shall not employ a public accounting firm to provide audit services to a local agency if the lead audit partner or coordinating audit partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services for that local agency for six consecutive fiscal years.
- c) For purposes of calculating the six consecutive fiscal years, the local agency shall not take into account any time that a public accounting firm was employed by that

local agency prior to the 2013–14 fiscal year. The Controller may waive this requirement if the Controller finds that another eligible public accounting firm is not available to perform the audit.

### **Discussion for the Board of Directors to Management**

- a) Has there been any performance of other issues with the current auditor?
- b) Has the District meet compliance with other applicable requirements for the audit?

For example:

- Audit completed within 12 months.
- Audit filed with Controller, the county auditor, and LAFCO.
- Minimum requirements of the audit shall be prescribed by the Controller and shall conform to generally accepted auditing standards.
- Audit made by a certified public accountant or public accountant, licensed by, and in good standing with, the California Board of Accountancy.

### **Recommendation from General Counsel**

The Board of Directors should utilize good practice of rotating auditors (e.g., every 3-5 years). California State law imposes a maximum of 6 years. The Board of Directors can keep using the existing auditor if they choose to engage additional year (s) in consideration of the above legal requirements.

### **Fiscal Impact:**

The audit and reporting fees have been included in the approved FY 2026-2027 budget.

### **Recommendation:**

Staff recommend that the Board of Directors review and approve the FY 2025-2026 Annual Financial Report and Board and Management Report ending June 30, 2026, conducted by O'Connor & Company, which fulfills its audit obligations, meets regulatory requirements, and maintains accountability to the public.

### **Attachments:**

FY 2025-2026 Audit Engagement Letter from O'Connor & Company

June 2, 2026

Tamsen Burke  
General Manager  
Highlands Recreation District  
1851 Lexington Ave.  
San Mateo, CA 94402

Dear Tamsen:

We are pleased to confirm our understanding of the services we are to provide Highlands Recreation District (the District) for the year ended June 30, 2026.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the major fund, and the disclosures, which collectively comprise the basic financial statements, of the District as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), and the statement of revenues, expenditures and changes in fund balance – budget and actual – for the General Fund, to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2)

fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We identified the following significant risk(s) of material misstatement as part of our audit planning: management override of controls, improper revenue recognition, and unallowable and fraudulent expenses.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

## **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

## **Other Services**

We will also prepare or assist in preparing the financial statements of the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of O'Connor & Company and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to regulatory agencies or their designees. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of O'Connor & Company personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulatory agencies or their designees. The regulatory agencies or their designees may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Michael O'Connor is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our estimated gross fee, including expenses, will be \$12,900 for the audit and \$1,500 for the preparation of one State Controller's Report. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes thirty days or more overdue and may not be resumed until your account is paid in full.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.

If additional time is needed for us to assist the District in the resolution or investigation of accounting errors, discrepancies, or reconciliation issues, assistance in the preparation of schedules, or to reflect in our workpapers corrections to the District's accounting records made after the start of the engagement, we will perform such additional work at our standard hourly rates indicated below:

Director \$215	Audit Director/Audit Manager \$165
Audit Supervisor \$135	Staff Accountant II \$130
Staff Accountant \$115	Administrator \$115

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

In addition to the estimated fees noted above, we reserve the right to invoice the District at our standard hourly rates time incurred providing information to successor auditors in compliance with AU sec. 315. Our invoices and related fees for this service will be payable upon presentation.

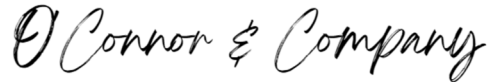
### **Reporting**

We will issue written reports upon completion of our audit of the District. Our reports will be addressed to those charged with governance of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We reserve the right to suspend or terminate our work if you have failed to fulfill your responsibilities set forth in this engagement letter, and such failure materially interferes with our work. If our work is suspended or terminated because of your failure to fulfill your responsibilities set forth in this engagement letter, you agree that we will not be responsible for your failure to meet government and other deadlines, for any penalties or interest that may be assessed against you resulting from your failure to meet such deadlines, and for any damages (including consequential damages) incurred as a result of the suspension or termination of our work.

We appreciate the opportunity to be of service to the District, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



O'Connor & Company

RESPONSE:

This letter correctly sets forth the understanding of Highlands Recreation District:

Officer signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



## STAFF REPORT

Date: June 9, 2026

To: HRD Board of Directors

From: Tamsen Burke, General Manager

Re: Discussion/Motion: Resolution 2026-03 Calling for Elections on November 3, 2026

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### **BACKGROUND/DISCUSSION:**

According to the Highlands Recreation District bylaws, elections are to be held every four years. This year, 2026, falls in line with California's gubernatorial election and therefore three of HRD's Board of Directors must be elected.

The November 3, 2026 Statewide General Election is expected to be one of the largest gubernatorial elections in the history of San Mateo County. As a participating jurisdiction, we would like to share our preparations and advise you of your district's requirements for this election.

To ensure the proper administration of the election, we require several items from your office. State law requires that each special district submit the following information to the Chief Election Officer no later than July 1, 2026 (125 days prior to the election):

- A map showing the jurisdiction's boundaries effective for the election.
- Elective offices to be filled, specifying which offices, if any, are for the balance of an unexpired term and whether the election will be conducted at-large or by district.
- A policy statement determining whether:
  - A candidate's statement will be limited to 200 or 400 words; and
  - The candidate or the jurisdiction will pay for the candidate's statement.

(Elec. Code, §§10522, 10509, 13307)

For your convenience, a resolution template calling for an election for approval by your board is enclosed. Also enclosed are two additional forms, the "Candidate Policy Form" and "Administrative Contact & Incumbent List." Completion and return of all three documents, including a map showing your jurisdiction's boundaries, will fulfill your jurisdiction's election requirements.

Please mail or deliver the completed documents no later than July 1, 2026 to:

Registration & Elections Division  
Attn: Austin Smith, Candidate Filing Representative  
40 Tower Road  
San Mateo, CA 94402

In addition, please email scanned copies in PDF file format to Austin Smith at [candidateservices@smcacre.gov](mailto:candidateservices@smcacre.gov).

The Candidate Filing period for the November 3, 2026 Statewide General Election will open on July 13, 2026 and close on August 7, 2026. To support prospective candidates, we have developed a Candidate Guide and Candidate Seminars to help candidates understand their responsibilities and the resources available to them. Candidates may attend one of the two candidate seminars, which will be held on Wednesday, June 24 at 10:00 a.m. and Wednesday, July 22 at 10:00 a.m.; additional details will be provided on our website.

Thank you in advance for your attention to these requirements and we look forward to working with you in the upcoming election.

Should you have any questions, please do not hesitate to contact our Candidate Services team at 650-312-5399 or [candidateservices@smcacre.gov](mailto:candidateservices@smcacre.gov).

Mark Church  
Enclosures:  
Election Resolution Template  
Candidate Policy Form  
Administrative Contact & Incumbent List

**RECOMMENDATIONS**

Staff recommend the Board adopt Resolution No. 2026-03, approving the resolution calling for Elections on November 8, 2026.

**ATTACHMENTS:**

- A. Resolution No. 2026-03

## RESOLUTION NO. 2026-03

### A RESOLUTION OF THE HIGHLANDS RECREATION DISTRICT CALLING FOR AN ELECTION TO BE HELD ON NOVEMBER 3, 2026 FOR THE ELECTION OF THREE MEMBERS OF THE GOVERNING BOARD

The Governing Board of the Highlands Recreation District hereby resolves as follows:

**WHEREAS**, an election has been ordered to be held on November 3, 2026 in the Highlands Recreation District for the purpose of electing members of its Governing Board ("Board") (the "Election"); and

**WHEREAS**, pursuant to Section 1001 of the Elections Code of the State of California, there is an established General Statewide election to be held on the same date as the Election; and

**WHEREAS**, pursuant to Part 3, Consolidation of Elections, and commencing with Section 10400 of the Elections Code of the State of California, an election for members of the Board may be either completely or partially consolidated with another election held on the same day, if in the same territory, or in territory that is part the same; and

**WHEREAS**, pursuant to Section 1002 of the Elections Code of the State of California, the Board desires to adopt this resolution to request that the Board of Supervisors of the County of San Mateo permit the County's Chief Elections Officer & Assessor-County Clerk-Recorder (the "Chief Elections Officer") to render specified services to the Highlands Recreation District relating to the conduct of the on November 3, 2026 election.

**WHEREAS**, pursuant to Government Code 1780, this vacant seat will be filled on a permanent basis through the November 3, 2026 election process;

**WHEREAS**, pursuant to Government Code 1780, the Board may, by separate action, fill the vacant seat on an interim basis by appointment;

#### **NOW, THEREFORE, BE IT RESOLVED**

**Section 1.** An election is hereby called to be held in and for the Highlands Recreation District on November 3, 2026 to elect three members of the Governing Board for a full term of 4 years each.

**Section 2.** Pursuant to Elections Code 10002, the Governing Board of the Highlands Recreation District hereby requests the Board of Supervisors of the County of

San Mateo to make available the services of the San Mateo County Chief Elections Officer & Assessor - County Clerk - Recorder (the "Chief Elections Officer") as the County Elections Official for the purpose of rendering services in the conduct of the election to be held on November 3, 2026.

**Section 3.** The election to be held on November 3, 2026 will be conducted at large. Each governing board member shall reside in the jurisdiction and shall be elected by the registered voters of the entire jurisdiction.

**Section 4.** Pursuant to Elections Code 10509, not less than 125 days prior to the date of the election, the jurisdiction secretary shall deliver a notice to the Chief Elections Officer. The notice shall bear the secretary's signature and the district seal and shall also contain both of the following:

- (a) The elective offices of the jurisdiction to be filled at the next general district election, specifying which offices, if any, are for the balance of an unexpired term.
- (b) Whether the jurisdiction or the candidate is to pay for the publication of a candidate statement.

**Section 5.** Pursuant to Elections Code 10522, not less than 125 days prior to the date of the election, the Highlands Recreation District shall deliver to the Chief Elections Officer a map showing the boundaries of the jurisdiction and the boundaries of the divisions of the jurisdiction, if any, within the County and a statement indicating in which divisions a member of the Governing Board is to be elected and whether any elective officer is to be elected at large at the next general district election.

**Section 6.** The General Manager of the Highlands Recreation District, or his/her designee, is hereby authorized and directed to enter an Elections Service Agreement with the Chief Elections Officer regarding the election to be held on November 3, 2026 to outline the detailed services to be provided by both the Highlands Recreation District and the Chief Elections Officer.

**Section 7.** The Chief Elections Officer will send an itemized invoice to the Highlands Recreation District for all services provided pursuant to the Elections Service Agreement after the election is conducted and all related costs are determined, and the General Manager of the Highlands Recreation District, or his/her designee, is hereby authorized and directed to submit payment on the full amount of the invoice to the County of San Mateo within forty-five (45) days of the date of the invoice.

**Section 8.** Pursuant to Elections Code 13307, each candidate for the Governing Board to be voted in the election to be held on November 3, 2026 may prepare a candidate statement on the appropriate form provided by the Chief Elections Officer. Such

statement shall be limited to 200 words. The prorated costs of printing, mailing and translating the statements shall be paid by the candidate.

*I hereby certify the foregoing Resolution was duly and regularly passed and adopted by the Governing Board of the Highlands Recreation District at a regular meeting thereof held on this 9<sup>th</sup> day of June, 2026, by the following votes:*

AYES:

NOES:

ABSENT:

ATTEST:



OFFICE OF  
**ASSESSOR-COUNTY CLERK-RECORDER & ELECTIONS**  
**REGISTRATION & ELECTIONS DIVISION**  
 COUNTY OF SAN MATEO

**Administrative Contact & Incumbent List Form**  
**November 3, 2026**  
**Statewide General Election**

**Official District (Jurisdiction) Name:** \_\_\_\_\_

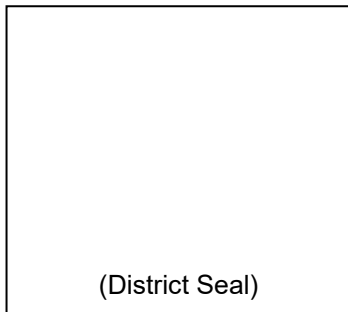
<b>Primary Administrative Contact</b>		
Name Tamsen K. Burke		Phone 6503414251
E-mail gmdirect@highlandsrec.ca.gov		Fax : 6503499627
<b>Secondary Administrative Contact</b>		
Name		Phone
E-mail		Fax
<b>Complete List of Incumbent Board Members – Also Name Incumbent’s Trustee Area/Subdistrict Area if Elected by District – Circle Appointed or Elected</b>		
Name	Trustee Area/Subdistrict Area	Most Recent Date (Appointed / Elected)
Name Uy Ut	Trustee Area/ Subdistrict Area	Most Recent Date (Appointed / Elected) Elected November 2022
Name Andrew Aquino	Trustee Area/ Subdistrict Area	Most Recent Date (Appointed / Elected) Elected November 2022
Name Rayna Francis	Trustee Area/ Subdistrict Area	Most Recent Date (Appointed / Elected)
Name	Trustee Area/ Subdistrict Area	Most Recent Date (Appointed / Elected)
Name	Trustee Area/ Subdistrict Area	Most Recent Date (Appointed / Elected)
Name	Trustee Area/ Subdistrict Area	Most Recent Date (Appointed / Elected)
Name	Trustee Area/ Subdistrict Area	Most Recent Date (Appointed / Elected)
Name	Trustee Area/ Subdistrict Area	Most Recent Date (Appointed / Elected)



**Candidate Policy Form for Special Districts  
 November 3, 2026  
 Statewide General Election**

**Please complete and return this form by July 1, 2026 (EC §§10509, 10522)**

Our District Board adopts the following policies effective for the November 3, 2026 Statewide General Election:	
1	The <i>number of members</i> to be elected to the Governing Board for a <b>4-year term</b> : _____
	Names of incumbents currently holding these seats (Indicate sub-district if election is by district)
	Name Andrew Aquino                      Sub-district                      Name Uy Ut                      Sub-district
	Name Rayna Francis                      Sub-district                      Name                      Sub-district
2	The <i>number of members</i> to be elected to the Governing Board for a <b>2-year term</b> (if applicable to fill balance of an unexpired term): _____
	Name(s) of incumbent(s) currently holding or who previously held and has vacated this seat(s)
	Name                      Sub-district                      Name                      Sub-district
	Name                      Sub-district                      Name                      Sub-district
3	Election type
	<input checked="" type="checkbox"/> <b>At-large:</b> Each governing board member shall reside in the jurisdiction and shall be elected by the registered voters of the entire jurisdiction
	<input type="checkbox"/> <b>By district:</b> Each governing board member shall reside in the sub-district area where she or he seeks to represent and shall be elected (choose one): <input type="checkbox"/> By the registered voters of that particular sub-district area <input type="checkbox"/> By the registered voters of the entire jurisdiction
4	The word limit for a candidate statement will be (EC §13307)
	<input checked="" type="checkbox"/> 200-word statement <input type="checkbox"/> 400-word statement
5	The cost of the candidate's statement sent to each voter will be paid by (EC §13307)
	<input type="checkbox"/> District (Jurisdiction) <input checked="" type="checkbox"/> Candidate



\_\_\_\_\_  
 Signature of the General Manager or Administrator and Date

\_\_\_\_\_  
 Print Name and Title

\_\_\_\_\_  
 Official District Name (*to be used as ballot heading*)

# Highlands Recreation District Service Area Map



**Non-Resident Houses include:**  
Bunker Hill 2265, 2271, 2275, 2279  
Tarrytown above 2100  
Ticonderoga above 2300

**HIGHLANDS RECREATION ENROLLMENT FEES FY2026-2027**

<b>Resident</b>		<b>Non-Resident</b>	
FY25-26	FY 26-27	FY25-26	FY 26-27

**Early Education Center**

Infant Program (5% increase)	\$3,128	\$3,284	\$3,441	\$3,613
Preschool Program (4% increase)	\$2,829	\$2,970	\$3,112	\$3,268
TK Half Day Afterschool (4% increase)	\$1,697	\$1,782	\$1,867	\$1,960

Resident enrollment fee: \$400

Non-resident enrollment fee: \$700

<b>AfterSchool</b>	<b>Resident</b>		<b>Non-Resident</b>	
	FY25-26	FY 26-27	FY25-26	FY 26-27
<b>Fall Camp (1-week)</b>				
Week #1	\$475	\$475		
<b>Winter Camp (5-days)</b>	\$500	\$600		
<b>Spring Camp (1-week)</b>	\$475	\$475		
<b>Summer Camp (8-weeks)</b>	\$475	\$475		
Week #3 (holiday pro-rated)	\$380	\$380		
<b>After School Program (11-months)</b>				
Resident (20 days)	\$824	\$849	\$906	\$934
Resident (varies on days/month)	\$495	\$510	\$545	\$561
Kinder Residents	\$1,000	\$1,030	\$1,100	\$1,133
Resident (varies on days/month)	\$601	\$619	\$661	\$681
<b>In-Crowd (11-months)</b>				
Resident	\$824	\$849	\$906	\$934
Resident (varies on days/month)	\$495	\$510	\$545	\$561
<b>ASP/In-Crowd Registration</b>				
Enrollment	\$225	\$250		