



Highlands Recreation District

1851 Lexington Avenue • San Mateo, CA 94402

(650) 341-4251 • Fax (650) 349-9627

www.highlandsrec.ca.gov

"A Community Place to Learn, Grow & Play"

Board Meeting Packet

November 14, 2023

7:00 P.M. – Regular Board Meeting

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"A Community Place to Learn, Grow & Play"

Topic: HRD Regular Board Meeting

Time: November 14, 2023, 07:00 PM Pacific Time (US and Canada)

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

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

Topic: HRD Regular Board Meeting

Time: November 14, 2023, 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/81840273676?pwd=enl0ZXE4QUhjd2o0WTB0dXZlZlZz09>

Meeting ID: 818 4027 3676

Passcode: 893289

Dial by your location

+1 669 900 6833 US (San Jose)

Find your local number: <https://us06web.zoom.us/j/kd3qozdD8m>

1. Call to Order
2. Review and approval of the minutes for the Regular Board Meeting on September 12, 2023, and October, 10, 2023.
3. Public Forum: The public forum provides an opportunity for members of the public to speak on any item within the jurisdiction of the Board that is not on the agenda. Public comment is limited to (3) minutes per person. When an item is not listed on the agenda, State law prohibits Board discussion or action. Board Members may only "briefly respond" to statements made and questions posed. For example, State law allows Board Members to ask questions for clarification and provide a reference to staff or other resources for factual information. Additionally, the Board may also direct staff to report back and/or place a matter on a future agenda for discussion.
4. Manager's Report
 - a. Administration
 - b. Programming
5. Financial Report
 - a. Monthly Statement

6. Old Business:
 - a. Discussion: staff update on progress towards 2023-24 organizational goals
 - b. Discussion: Board Meeting recordings approach and implementation
 - c. Discussion: Update on revisions to non-profit group pricing for rental space

7. New Business:
 - a. Discussion/Motion: adopt updates to FY 2023/2024 Budget as recommended by Ad Hoc Budget Committee

 - b. Discussion: TK for All impacts and considerations for HRD

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

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

10. HRD Board of Directors Announcements

12. Adjournment

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

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

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



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Time: September 12, 2023, 07:00 PM Pacific Time (US and Canada)

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

Remote Teleconference Location: 1106 Harper Avenue, Redondo Beach, CA 90278

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Topic: HRD Regular Board Meeting

Time: September 12, 2023, 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/84902794856?pwd=VzhaWituQkNCb1R6azlNWGhsaEp3Zz09>

Meeting ID: 849 0279 4856

Passcode: 326305

Dial by your location

+1 669 900 6833 US (San Jose)

Board Members:

Andrew Aquino

Shirin Bakhshay (Vice President)

Pam Merkadeau

Eric Olbekson (President)

Uy Ut

Staff:

Jeff Brier (General Manager)

Meg Catmull (Assistant General Manager)

Mike Koenig (K-8 Childcare Director)

Linda Friedlin (EEC Director)

Julia Fior (Recreation Coordinator)

Osa Wolff (District Counsel)

Cristina Casino (EEC Educator)

1. Call to Order

The meeting was called to order at 7:01pm by President Olbekson.

2. Review and Approval of Minutes

Board Member Aquino made a motion, Board Member Ut second, to approve the Regular Board Meeting Minutes from 08/08/2023. The motion passed.

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

For the good of the Order, President Olbekson moved #6.b and #7.d, in that order, prior to Public Forum

3. Public Forum:

Public comments were received.

For the good of the Order, President Olbekson moved #7.a, #7.b, and #6.a, in that order, prior to Manager's Report

4. Manager's Report

- a. Administration
- b. Programming

5. Financial Report

- a. Monthly Statement

6. Old Business

- a. Discussion/Motion: Approve Ad Hoc Bylaws Committee recommendations for updates to HRD Board Bylaws
 - i. Board Member Ut made a motion, Board Member Aquino second, to approve Ad Hoc Bylaws Committee recommendation for updates to HRD Board Bylaws. The motion failed to meet the required four vote threshold to amend the Bylaws and the matter was tabled for a future meeting.
Vote: AA - Y; SB - Y; PM – N; EO – N; UU – Y
- b. Discussion/Motion: Approve General Manager as designated signer for Titanium Payment Systems
 - i. Board Member Ut made a motion, Board Member Aquino second, to approve General Manager as designated signer for Titanium Payment Systems. The motion passed.
Vote: AA - Y; SB - Y; PM – Absent; EO – Y; UU – Y

7. New Business

- a. Discussion/Motion: Approve 50% tuition reduction, subject to applicable taxes, for EEC for all eligible full-time employees
 - i. Board Member Aquino made a motion, Board Member Ut second, to approve a 50% tuition reduction, subject to applicable taxes, in EEC for all eligible full-time employees. The motion passed unanimously.
Vote: AA - Y; SB - Y; PM – Y; EO – Y; UU – Y
- b. Discussion/Motion: Approve site-wide holiday closure from Dec. 24, 2023, through Jan. 1, 2024
 - i. Board Member Merkadeau made a motion, Board Member Bakhshay second, to approve a sit-wide holiday closure from Dec. 24, 2023, through Jan. 1, 2024. The motion passed unanimously.
Vote: AA - Y; SB - Y; PM – Y; EO – Y; UU – Y
- c. Discussion/Motion: Award a contract to Escon Builders for the construction of the HRD stairs and deck and authorize a 10% contingency
 - i. Board Member Merkadeau made a motion, Board Member Aquino second, to award HRD Stairs/Deck Project contract to Escon Builders for \$104,000 and authorize a 10% contingency. The motion passed unanimously.
Vote: AA - Y; SB - Y; PM – Y; EO – Y; UU – Y
- d. Discussion/Motion: Recommendation from Personnel Committee to approve Maintenance Manager wage increase outside of current range - \$32.50
 - i. Board Member Aquino made a motion, Board Member Ut second, to approve increasing the Maintenance Manager wage to \$32.50. The motion passed.
Vote: AA - Y; SB - Y; PM – Absent; EO – Y; UU – Y

8. Upcoming Meetings: Oct 10 – Nov 14 – Dec 12

9. Review and Payment of Bills

a. Action: Motion to approve Expenditures

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

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

10. HRD Board of Directors Announcements

11. Adjournment

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

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

The Meeting adjourned at 8:28pm.

Respectfully Submitted,

Meg Catmull
Board Secretary

Board President or Vice President: _____

Signature: _____



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Join Zoom Meeting

<https://us06web.zoom.us/j/85105310204?pwd=T2dOM3dmT211b1JFTVpSSzc4SU5QQT09>

Meeting ID: 851 0531 0204

Passcode: 857809

Dial by your location

+1 669 900 6833 US (San Jose)

Board Members:

Andrew Aquino

Shirin Bakhshay (Vice President)

Pam Merkadeau

Eric Olbekson (President)

Uy Ut

Staff:

Jeff Brier (General Manager)

Meg Catmull (Assistant General Manager)

Julia Fior (Recreation Coordinator)

Osa Wolff (District Counsel)

Mike Koenig (K-8 Childcare Director)

Bea Robertson (Bookkeeper)

1. Call to Order

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

2. CLOSED SESSION

PUBLIC EMPLOYEE PERFORMANCE EVALUATION (Government code Section 54957) Title: District General Manager. Board Member Olbekson reported no reportable action taken from the Closed Session.

For the good of the Order, President Olbekson moved agenda item #2 after HRD Board of Directors Announcements (Agenda Item #11)

3. Review and Approval of Minutes

No motion was made to approve the Regular Board Meeting Minutes from 9/12/2023 and the matter was tabled.

4. Public Forum:
Nothing to Report.
5. Manager's Report
 - a. Administration
 - b. Programming
6. Financial Report
 - a. Monthly Statement
7. Old Business

For the good of the Order, President Olbekson moved #7.c and #7.b, in that order, prior to #7.a

- a. Discussion: Employee manual language regarding Holiday Closure details
 - b. Discussion/Motion: Approve Ad Hoc Bylaws Committee recommendations for updates to HRD Board Bylaws
 - i. Board Member Ut made a motion, Board Member Merkadeau second, to approve Ad Hoc Bylaws Committee recommendations for updates to HRD Board Bylaws, including updated language to Board Member training requirements as determined in the meeting. The motion passed unanimously.
Vote: AA - Y; SB - Y; PM – Y; EO – Y; UU – Y
 - c. Discussion: Update on revisions to non-profit group pricing for rental space
8. New Business
 - a. Discussion: staff update on progress towards 2023-24 organizational goals
 - i. The matter was tabled.
 - b. Discussion/Motion: to approve General Manager as official agent to apply for grant funding (FEMA) and approve Meg Catmull as official agent (secondary/backup) to apply for grant funding (FEMA)
 - i. Board Member Aquino made a motion, Board Member Bakhshay second, to approve General Manager as official agent to apply for grant funding (FEMA) and approve Meg Catmull as official agent (secondary/backup) to apply for grant funding (FEMA). The motion passed unanimously.
Vote: AA - Y; SB - Y; PM – Y; EO – Y; UU – Y
 - c. Discussion: Consider the practice of recording meetings and making Board Packets publicly available prior to regular meetings
 9. Upcoming Meetings: Nov 14 – Dec 12 – Jan 9
 10. Review and Payment of Bills
 - a. Action: Motion to approve Expenditures
 - i. Board Member Merkadeau made a motion, Board Member Aquino second, to pay the bills. The motion passed unanimously.
Vote: AA - Y; SB – Y; PM – Y; EO – Y; UU – Y
 11. HRD Board of Directors Announcements
 12. Adjournment

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

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

The Meeting adjourned at 9:25pm.

Respectfully Submitted,

Meg Catmull
Board Secretary

Board President or Vice President: _____

Signature: _____



MEMORANDUM

Date: November 14, 2023

To: HRD Board of Directors

From: Jeff Brier, General Manager

Re: General Manager's Report

Facilities and Grounds

- Stair/Deck Project – On schedule, but architect and contractor are working out details of a potential change order which could add a few weeks to the scope of work and early estimates show an “up to” value of nearly \$25,000. Work is currently delayed until a solution is agreed upon.
 - o Demolition revealed extensive rot/termite damage to a structure supporting beam (see photo below), and though that doesn't affect the stairs/deck construction, the architect suggests that it must be dealt with for the structural integrity of the offices. Initial suggested change in design is to replace the entire beam.
 - o We are in discussions to identify alternative options that are structurally sound and more economical.
 - o A few smaller change orders have already been incorporated:
 - \$1,270 – had to adapt to previous installation of a seismic cage under pavement (part of previous seismic retrofitting work).
 - \$1,790 – replace rotted rim board and install new rim board/waterproofing materials

Recording of Meetings

- Content in separate Memorandum.

Bank Account Use

- Content in separate Memorandum.

Wildfire Mitigation Grants/Activities

- Researching previous activities regarding wildfire mitigation work in open space (see photo).
- Attended Cal Fire zoom grant presentation.
- Spoke with Brigitte Shearer about past efforts.
- Toured open space with Cal Fire representative and Steve to determine scope of work needed.
 - o Completed mitigation work has been extensive and there were no current indications of work to be done (referenced in same photo).

- Recommendation was to inspect each year in early/mid spring to determine if any shaded fuel break work is required.
- Could use hand crews or goats for this work.
- Besides fuel reduction, was recommended that we communicate with the HCA to be sure that there is still a chipper program in place for the neighborhood each year.
- Looking into being on the list for neighborhood defensible space inspections next year.
- Monitoring Cal Fire grants website for '24-'25 application opening.
- Will submit grant application once receiving window is open, though need to do cost research first.
- Attended San Mateo County Fire Safe zoom presentation regarding wildfire detection/tracking system.

Goals Update

- Content in separate Memorandum and spreadsheet.

Employee Shout-Outs

- For performing at a high level in their new jobs that didn't have definitive templates/guidelines to follow when stepping into those positions:
 - Bea Robertson
 - Julia Fior
 - Meg Catmull
- For providing support and help in making the Halloween event a success:
 - Steve Risso
 - Stacy Ahlf
 - Alexis Hara
 - Janelle Slightam
 - Dan Ryken
 - Linda Friedlin
 - Julie Liggett
 - Mike Koenig

Emergency Repair

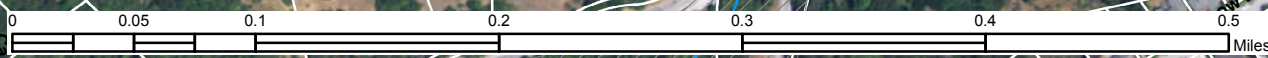
- Upon installation of the new hot water tank in EEC, it was discovered that the heat pumps were not functioning and needed to be replaced. EEC has had intermittent heat and hot water issues since the pump problem was identified. Steve obtained 2 quotes from reliable vendors and we will proceed with the lowest source.

Random





- Conducted an all-department emergency event response practice session (mock earthquake) on October 24th, and everyone did a great job.
- Meg completed and submitted our District Transparency Certificate of Excellence application and we passed.

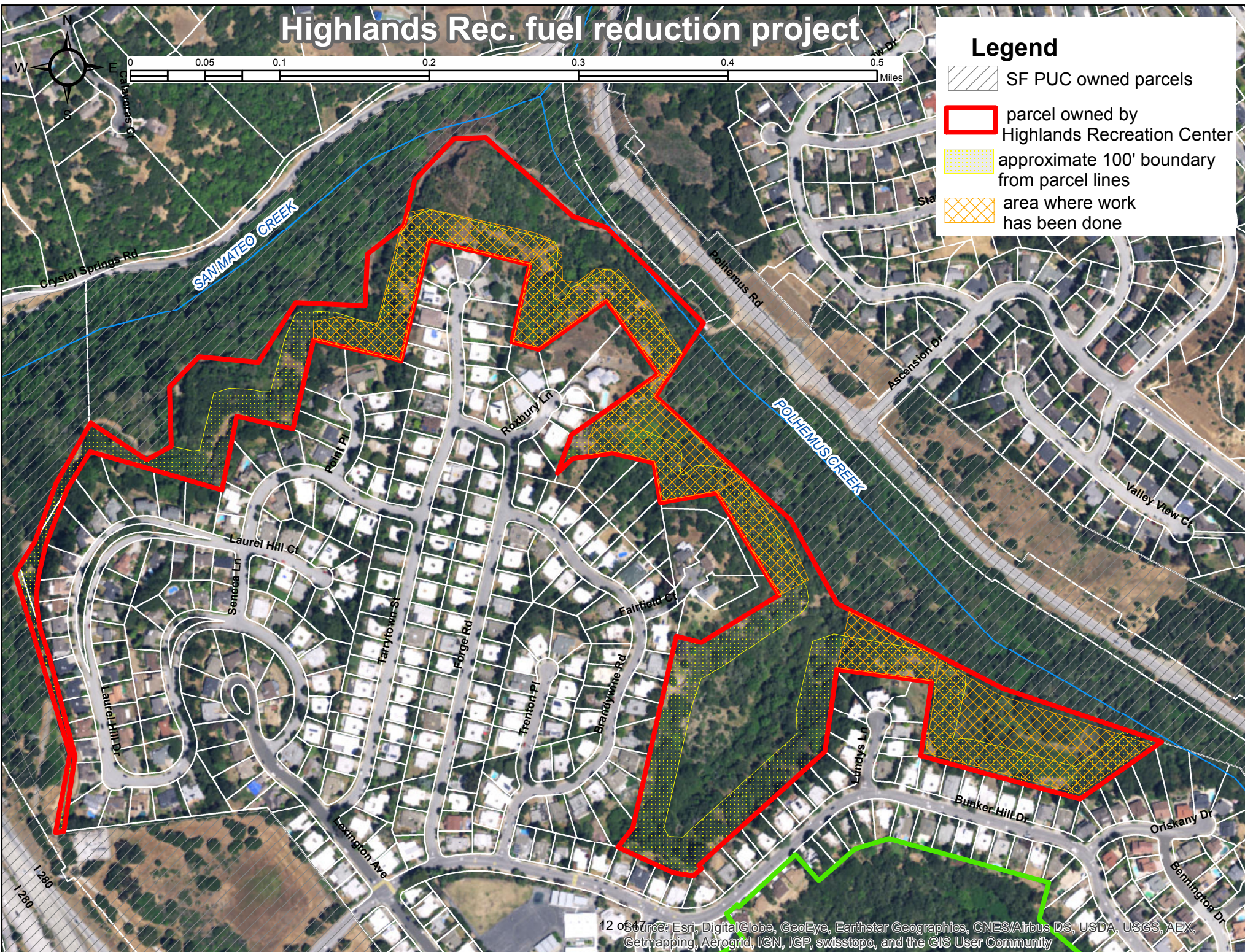


Highlands Rec. fuel reduction project



Legend

-  SF PUC owned parcels
-  parcel owned by Highlands Recreation Center
-  approximate 100' boundary from parcel lines
-  area where work has been done





MEMORANDUM

Date: November 14,2023

To: Highlands Recreation District Board of Directors

From: Bea Robertson

Re: Questions on Bank Account Use/Balance Sheet Reporting

Why we write checks from two different checking accounts:

We currently have two active checking accounts:

- The Day-to-Day working account with Silicon Valley Bank (SVB)
- The "Pool" account with the San Mateo County (SMC) Treasury

We aim to operate our SVB account with an average balance between \$200,000 and \$250,000. We write checks from the SMC Treasury Account to pay for larger expenses that would deplete our SVB below this threshold. There may occasionally be a period of a few days in which our SVB balance exceeds this threshold due to a pending payroll run. There may occasionally be a period of time where the SVB balance falls below this threshold while we wait for reoccurring revenue.

We aim to use the funds out of the SVB account for operating expenses to reduce the frequency of needing to transfer funds to the County account to stay in the average balance range (FDIC limits). Again, if an expense is large enough to reduce the SVB account beyond a reasonable range, we write the check from the County Account.

Additionally, the SMC Treasury account will pay approximately 3.75% interest this fiscal year while SVB currently pays 0.25%.

Balance Sheet information historically provided to the Board by Naomi:

In the past year, Naomi provided the following Balance Sheet data to the Board each month:

- Balance Sheet as of Previous Month's End alongside a comparison of the same Month End for the previous calendar year; plus the previous 3-years of Fiscal Year End figures.
- This was created manually, there is no automatic reporting to produce this comparison.

Example:

Highlands Recreation District					
Balance Sheet (accrual)					
As of May 31, 2023					
			FINAL	FINAL	FINAL
	5/31/2023	5/31/2022	6/30/2022	6/30/2021	6/30/2020
ASSETS					
Current Assets					
Checking/Savings					
004000 - Petty Cash	100.00	300.00	300.00	100.00	100.00
005000 - Silicon Valley Bank	443,270.67	359,356.10	416,252.35	333,725.63	467,140.64
006000 - Petty Cash-pool	80.00	80.00	80.00	80.00	80.00
007000 - Bank of New York Mellon	-	-	-	-	0.01
011100 - Cash in Treasury	3,661,591.46	3,285,420.70	3,292,125.90	2,384,003.73	2,521,689.13
Total Checking/Savings	4,105,042.13	3,645,156.80	3,708,758.25	2,717,909.36	2,989,009.78

A Board Member mentioned that the 3-Year Comparison may have been requested due to Covid-19. Would it be sufficient to provide the QuickBooks-generated Balance Sheet Report for the Current Year and Previous Year Comparison instead of manually generating a 3 or more year lookback?



MEMORANDUM

Date: November 14, 2023
To: Jeff Brier, General Manager
From: Mike Koenig, K-8th Child Care Director
Re: ASP/IC Program Update

CURRENT PROGRAM UPDATES

- For November, the program's enrollment has remained steady. Revenue and expenses are tracking as projected for this time of the year.
- ASP Coordinator Alexa Flores gave her notice on October 24. Her last day with the district was November 7. Alexa began working for HRD in 2017 and has worked in the program for the last six years. She accepted the position of Recreation Coordinator with the City of Millbrae. Alexa was an invaluable member of the ASP program, and she will be missed immensely.
- On October 24, the program participated in a rec wide mock emergency drill. All the children participated and followed directions accordingly. Program staff then evacuated all play areas to complete the exercise.
- The program will begin advertising for the 2024-2025 school year this month. Priority enrollment for highlands residents will begin January 8. Currently enrolled family lottery will begin January 22. New non-resident lottery will begin February 5.
- Fall Camp 2023 was well received. Registration exceeded the FY 2023-24 budget prediction and was 15% larger than Fall Camp 2022.
- On October 31, the program had a Halloween party with the children. The kids got to hit pinata's and do Halloween crafts. The party was well received, and the children went home happy.

RISKS/OPPORTUNITIES

- The program had its first Kids Night Out on October 20. The event was a success with 24 children enrolled. The next Kids Night Out is scheduled for December 15.

UPCOMING EVENTS

- December Kids Night Out planning/advertising/staffing
- ASP/IC 2024-2025 registration
- Winter Camp planning/staffing/scheduling
- ASP Coordinator recruitment



MEMORANDUM

Date: November 14, 2023

To: Jeff Brier, General Manager

From: Daniel Ryken, Aquatics Supervisor

Re: Aquatics Program Update

1. **Maintenance Update**

- All systems are running smoothly. We have adjusted the chlorine and pH settings on our chemical feed system in order to have more efficient use of our chemicals and reduce the demand for them. This will help lower the cost of chemicals over time.

2. **Financial**

- The current budget for the pool is at a deficit of just over \$22000, with a total projected deficit of just over \$62000 for the year. With Winter registration taking place in November, along with more efficient scheduling, and more efficient use of chemicals, the aquatics department is looking to reduce the deficit before we head into the winter months where revenue is generally lower than the rest of the year.

3. **Pool Schedule**

- The pool will be closed for the winter break from December 24th through January 1st. All pool programs will resume on January 2nd, with winter swim lessons beginning on Saturday, January 6th.

4. **Communication**

- Currently the only issues to communicate with the public are upcoming closures for Winter. We will be using both the Website and social media to get the word out in the community about winter pool closures.

5. **Staffing**

- Aquatics Coordinator, Janelle Slightam attended the California Aquatics Management School on November 7th and 8th, where she received additional training in talent management and recruiting. The department is looking forward to what she has learned. We are also keeping all position open for recruitment as we are always losing staff in the winter months.

Upcoming Pool Events

November 13 and 20- Winter Registration begins for Swim Classes

November 23 and 24- Pool Closed for Thanksgiving

December 24-January 1- Pool closed for Winter Break

January 6- Swim Lessons for Winter begin



MEMORANDUM

Date: November 14, 2023
To: Jeff Brier, General Manager
From: Linda Friedlin, Early Education Director
Re: Early Education Center Program Update

CURRENT PROGRAM UPDATES

- Hired a new teacher in the Tiger's class; She will begin November 13. Su and Sally (2 teachers who were here f/t) are now part of sub pool for EEC. At this time, we are fully staffed.
- We are conducting several tours; we have 6 spots open as of the end of the month.
- We had a wonderful pumpkin patch day for the families; everyone took pictures and took home a pumpkin.
- Halloween was a lovely day; children paraded in their costumes, and we had trick/treat fun!
- Participated in large hiring fair at local college, interviewing some candidates from there.

FISCAL IMPACTS

- EEC revenue is still being impacted due to 3 open spots. The other 3 openings are still paying tuition through November.
- Recruiting costs have increased as we continue to recruit for teachers/Substitutes.

RISKS/OPPORTUNITIES

- Attending additional Job Fairs this month at various venues for sub pool and for part time.
- Working through past family prospects and tours to find any possible interest now for enrollment.
- Working on additional schedule options for teachers; to offer more work/life balance.

UPCOMING EVENTS

- Thanksgiving Activities for Families



MEMORANDAUM

Date: November 14, 2023

To: Jeff Brier, General Manager

From: Julia Fior, Recreation Coordinator

Re: Seasonal Programs and Rentals Update- October

EVENTS

- The Highlands Senior Network had one outing in October. They had their yearly outing to Harry's Hofbrau, which is typically their event with the biggest attendance. There were 19 attendees overall, and 5 of them rode in the HRD van for \$5 per person. The HSN board planned their events through the end of the year, events are as follows:
 - November 9: ***Changed*** Chinese Lunch at Fortune Star in San Mateo.
 - December 14: Christmas Party at the Donelys' house.
 - HSN Board Meetings are cancelled for November and December as they fall during major holiday weeks.
- The Halloween Family Fun Night was held on October 27, 6:30pm-8:30pm. A family ticket option was added for households, along with individual tickets being sold. Prices were increased, though the family option was more on par with previous year's cost; the purpose of this was to encourage more pre-registrations. There were 54 family pre-sales and 19 single ticket pre-sales, with well over 300 total participants. Walk-ups felt consistent with previous years, though a local high school had homecoming, which may have led to slightly lower attendance.
 - The event included:
 - A bouncy house, obstacle course, candy walk, and costume contest on the Tennis Courts
 - A Fright Walk in the MPR
 - Bingo games, food sales, and raffles in the Gym
 - Balloon art, a photo station, and chalk on the Sports Court
- The Holly Jolly Holiday event is scheduled for December 8, 6:30pm-8:30pm. Tickets are on sale through RecEnroll for \$5 per resident, \$7 per non-resident; all walk-ups will be \$7 per person. The event typically can expect ~200 attendees. This event will include:
 - Cookie Decorating, Holiday crafts, holiday sing-alongs, and an ugly sweater contest in the Gym.
 - Letters to Santa and a Santa meet-and-greet in the MPR.

CLASSES

- The second session of Fall Enrichment Classes began on October 23. All group lesson-based classes (Tennis, Kuk Sool Won, Beginning Soul Line Dance) ran. Other classes did not run due to low enrollment or instructors cancelling due to personal conflict.

- The Winter session schedule has been completed and the Activity Guide will be delivered to mailboxes within 2 weeks. The new Activity Guide has been advertised via the November eNews. Registration opens for residents November 13 and non-resident registration opens November 20. Winter classes will run from January 22, 2024-March 29, 2024. The overall amount of class offerings is lower than previous years, with the hope that all classes meet minimum registration requirements.
- The Winter Activity Guide has overall been redesigned in an effort to gain more interaction with the Guide. The overall design has not been updated in the last 5 years, so it has been updated with a more modern design. Updating the Guide also allowed for better communication with the printing company regarding overall requirements, so submissions will be easier going forward.

RENTALS

- October had 25 rentals, including:
 - 5 recurring Dance Classes
 - 5 Pool Rentals
 - 3 Pool Parties
 - 3 recurring Basketball Rentals
 - 2 Rentals for the Eichler Tours
 - 2 Gym Rentals
 - 2 Scout Rentals
 - 1 MPR Rental
 - 1 Picnic Rental
 - 1 CERT Rental
- With the holiday season approaching, there is an expectation that rentals will decrease as recurring rentals take holiday breaks, families travelling, etc. There are currently 13 rentals scheduled for November.

Highlands Recreation District							10:26 AM
Balance Sheet Prev Year Comparison							11/08/2023
As of October 31, 2023							Accrual Basis
				Oct 31, 23	Oct 31, 22	\$ Change	% Change
ASSETS							
Current Assets							
Checking/Savings							
	004000	· Petty Cash		100.00	100.00	0.00	0.0%
	005000	· Silicon Valley Bank		282,385.47	314,282.57	-31,897.10	-10.15%
	006000	· Pettycash-pool		80.00	80.00	0.00	0.0%
	011100	· Cash in Treasury		3,790,857.11	3,261,690.21	529,166.90	16.22%
	Total Checking/Savings			4,073,422.58	3,576,152.78	497,269.80	13.91%
Other Current Assets							
	040000	· Prepaid Expenses		26,717.80	1,707.21	25,010.59	1,465.0%
	Total Other Current Assets			26,717.80	1,707.21	25,010.59	1,465.0%
	Total Current Assets			4,100,140.38	3,577,859.99	522,280.39	14.6%
Fixed Assets							
90001 · Building							
	0571	· Accum depr-Building		-1,716,621.84	-1,593,631.04	-122,990.80	-7.72%
	90001	· Building - Other		5,815,567.00	5,815,567.00	0.00	0.0%
	Total 90001 · Building			4,098,945.16	4,221,935.96	-122,990.80	-2.91%
90002 · Improvements							
	0572	· Accum depr-Improv		-274,487.70	-265,308.57	-9,179.13	-3.46%
	90002	· Improvements - Other		685,984.50	380,222.00	305,762.50	80.42%
	Total 90002 · Improvements			411,496.80	114,913.43	296,583.37	258.09%
90003 · Equipment							
	0570	· Accum depr-Equip		-165,899.99	-154,085.75	-11,814.24	-7.67%
	90003	· Equipment - Other		266,505.00	266,505.00	0.00	0.0%
	Total 90003 · Equipment			100,605.01	112,419.25	-11,814.24	-10.51%
	90004	· Land		19,532.00	19,532.00	0.00	0.0%
	90005	· Construction in Progress		35,283.24	27,461.50	7,821.74	28.48%
	Total Fixed Assets			4,665,862.21	4,496,262.14	169,600.07	3.77%
TOTAL ASSETS				8,766,002.59	8,074,122.13	691,880.46	8.57%
LIABILITIES & EQUITY							
Liabilities							
Current Liabilities							
Other Current Liabilities							
	065010	· Payroll liability-FSA		6,123.31	5,638.78	484.53	8.59%
	80002	· accr interest pay -bond		9,708.20	10,452.14	-743.94	-7.12%
	80003	· Bond Principal accrual		24,666.70	24,000.00	666.70	2.78%
	Total Other Current Liabilities			40,498.21	40,090.92	407.29	1.02%
	Total Current Liabilities			40,498.21	40,090.92	407.29	1.02%
Long Term Liabilities							
	265900	· COP-bond		1,854,333.30	1,999,000.00	-144,666.70	-7.24%
	266000	· Compensated absences		84,341.66	50,011.21	34,330.45	68.65%

Highlands Recreation District		10:31 AM
Profit & Loss		11/08/2023
October 2023		Accrual Basis
		Oct 23
Income		
	102100 · Property Taxes	23,555.03
	152100 · Interest Earned	30,895.50
	232100 · Park & Recreation Fees	
	232101 · Refunds - Fees	-2,615.00
	232102 · Bounced Checks-Fees	-820.00
	232100 · Park & Recreation Fees - Other	266,392.02
	Total 232100 · Park & Recreation Fees	262,957.02
	265800 · Miscellaneous Revenue	275.00
	Total Income	317,682.55
Gross Profit		317,682.55
Expense		
	411100 · Permanent Salaries	40,377.12
	416101 · Office Wages	12,277.40
	416102 · Pool Wages	24,877.32
	416103 · Maintenance Wages	5,577.49
	416104 · Supervision Wages	4,691.96
	416105 · Program Specialist	2,829.60
	416107 · ASP/Camp Wages	21,976.50
	416108 · EEC Wages	39,068.45
	416110 · Vacation Expense	94.51
	431100 · Social Security	9,113.46
	431200 · Medicare Contribution	2,131.38
	463100 · District Employee Benefits	13,333.20
	515600 · Household Expense	
	515601 · Recology	1,014.53
	515602 · Janitorial Supplies	3,699.85
	515605 · Cleaning Company	3,675.00
	Total 515600 · Household Expense	8,389.38
	519300 · Office Expense	
	519303 · General Office Supplies	106.09
	519304 · Advertising/Recruiting	799.00
	519305 · Postage & Mailing Expense	65.75
	519307 · Other Office Expense	783.39
	519308 · Credit card/ACH fee	2,217.45
	519309 · Payroll service fees	1,989.00
	Total 519300 · Office Expense	5,960.68
	533100 · Memberships & Licensing Fees	342.00
	542300 · Maintenance-Equipment	5,117.89
	545900 · Maintenance-Facilities & Imprv	
	545902 · Plumbing & Piping	3,510.65
	545903 · Paint, Solvents & Chemicals	3,521.43

					Oct 23
				545904 · Pool Supplies	181.27
				545905 · Locks & Security System	142.83
				545909 · Other General Maintenance	74.59
				545911 · Landscape/Garden Expense	774.77
				545912 · Vehicle Expense	212.85
				545913 · Ground/Facility Improvements	425.47
				Total 545900 · Maintenance-Facilities & Imprv	8,843.86
				563800 · Utility Expense	
				563801 · P G & E	8,796.13
				563802 · Water	1,647.92
				Total 563800 · Utility Expense	10,444.05
				585600 · Contract Expenses	
				585601 · Audit Fees	600.00
				585603 · Legal fees	2,192.80
				585604 · Consultants	2,100.00
				Total 585600 · Contract Expenses	4,892.80
				596600 · Program Specific Expenses	
				596601 · Buses-ASP	882.00
				596602 · Spec Act-ASP	750.00
				596603 · Snacks-ASP	1,478.72
				596604 · Supplies-ASP	649.22
				596607 · Misc Exp-POOL	120.37
				596608 · Misc Exp-ASP	74.00
				596610 · Misc Exp-OFFICE	215.44
				596611 · Misc Exp-OTHER	226.57
				596612 · Special Events	753.89
				596616 · Incrowd Rent	1,125.79
				596621 · EEC supplies	1,016.54
				596622 · EEC Snacks	599.55
				596623 · EEC Special Activities	28.84
				596624 · EEC Misc	164.87
				596626 · MISC EXP-SWIM TEAM	714.95
				Total 596600 · Program Specific Expenses	8,800.75
				671200 · Telephone Service Charges	343.04
				673100 · Insurance	
				673101 · CAPRI-WORKERS COMP	2,684.34
				673102 · CAPRI-GEN INS	9,316.25
				Total 673100 · Insurance	12,000.59
				7311 · Fixed Assets-Equipment	
				731101 · Equip-Not Capitalized	4,563.16
				Total 7311 · Fixed Assets-Equipment	4,563.16
				Total Expense	246,046.59
				Net Income	71,635.96

Highlands Recreation District		10:37 AM
Profit & Loss		11/08/2023
July through October 2023		Accrual Basis
FISCAL YEAR TO DATE		Jul - Oct 23
Income		
102100	Property Taxes	24,679.83
102101	ERAF	92,992.23
152100	Interest Earned	59,380.30
232100	Park & Recreation Fees	
232101	Refunds - Fees	-15,948.25
232102	Bounced Checks-Fees	-1,220.00
232100	Park & Recreation Fees - Other	1,000,913.76
	Total 232100 · Park & Recreation Fees	983,745.51
265800	Miscellaneous Revenue	3,031.86
	Total Income	1,163,829.73
	Gross Profit	1,163,829.73
Expense		
411100	Permanent Salaries	154,155.88
416101	Office Wages	41,955.04
416102	Pool Wages	101,918.47
416103	Maintenance Wages	20,334.39
416104	Supervision Wages	16,653.61
416105	Program Specialist	13,852.60
416107	ASP/Camp Wages	93,577.13
416108	EEC Wages	146,779.18
416110	Vacation Expense	8,105.76
431100	Social Security	35,305.20
431200	Medicare Contribution	8,255.28
445100	Unemployment Insurance	32.00
463100	District Employee Benefits	60,610.84
512100	Clothing & Uniforms	1,323.72
515600	Household Expense	
515601	Recology	3,043.59
515602	Janitorial Supplies	3,699.85
515605	Cleaning Company	14,850.00
	Total 515600 · Household Expense	21,593.44
519300	Office Expense	
519301	Outside Printing & Copy Serv	4,317.11
519303	General Office Supplies	1,075.34
519304	Advertising/Recruiting	2,378.00
519305	Postage & Mailing Expense	2,354.92
519307	Other Office Expense	3,839.68
519308	Credit card/ACH fee	11,546.67
519309	Payroll service fees	9,132.26
	Total 519300 · Office Expense	34,643.98
533100	Memberships & Licensing Fees	12,426.00

FISCAL YEAR TO DATE		Jul - Oct 23
542300	Maintenance-Equipment	7,217.81
545900	Maintenance-Facilities & Imprv	
545902	Plumbing & Piping	8,989.49
545903	Paint, Solvents & Chemicals	11,025.16
545904	Pool Supplies	206.85
545905	Locks & Security System	1,803.65
545906	Signage Expense	19.66
545907	General Electrical Expense	450.00
545909	Other General Maintenance	2,259.11
545911	Landscape/Garden Expense	774.77
545912	Vehicle Expense	2,177.12
545913	Ground/Facility Improvements	1,145.72
Total 545900 · Maintenance-Facilities & Imprv		28,851.53
563800	Utility Expense	
563801	P G & E	31,891.58
563802	Water	6,966.62
Total 563800 · Utility Expense		38,858.20
585600	Contract Expenses	
585601	Audit Fees	2,025.00
585603	Legal fees	4,045.60
585604	Consultants	2,940.00
Total 585600 · Contract Expenses		9,010.60
596600	Program Specific Expenses	
596601	Buses-ASP	5,149.00
596602	Spec Act-ASP	5,728.29
596603	Snacks-ASP	3,161.27
596604	Supplies-ASP	5,645.91
596607	Misc Exp-POOL	529.35
596608	Misc Exp-ASP	1,252.00
596610	Misc Exp-OFFICE	378.20
596611	Misc Exp-OTHER	1,275.70
596612	Special Events	1,728.91
596613	Conferences/Seminars	2,214.19
596614	Pool Supplies	1,617.10
596616	Incrowd Rent	4,503.16
596621	EEC supplies	3,228.22
596622	EEC Snacks	2,081.98
596623	EEC Special Activities	227.84
596624	EEC Misc	239.75
596626	MISC EXP-SWIM TEAM	2,054.80
Total 596600 · Program Specific Expenses		41,015.67
6331	Bond Interest Expense	31,356.50
6332	Bond Principal exp	144,000.00
671200	Telephone Service Charges	1,319.57
673100	Insurance	

		FISCAL YEAR TO DATE	Jul - Oct 23
		673101 · CAPRI-WORKERS COMP	11,097.34
		673102 · CAPRI-GEN INS	37,175.00
		Total 673100 · Insurance	48,272.34
		7211 · Fixed Assets-Structures/Improve	
		721101 · Construction in Progress	12,586.24
		Total 7211 · Fixed Assets-Structures/Improve	12,586.24
		7311 · Fixed Assets-Equipment	
		731101 · Equip-Not Capitalized	4,563.16
		Total 7311 · Fixed Assets-Equipment	4,563.16
		Total Expense	1,138,574.14
		Net Income	25,255.59

Highlands Recreation District										10:48 AM
Profit & Loss by Class										11/08/2023
October 2023										Accrual Basis
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL			
Income										
102100 · Property Taxes	0.00	0.00	23,555.03	0.00	0.00	0.00	23,555.03			
152100 · Interest Earned	0.00	0.00	30,895.50	0.00	0.00	0.00	30,895.50			
232100 · Park & Recreation Fees										
232101 · Refunds - Fees	0.00	0.00	0.00	-1,435.00	-900.00	-280.00	-2,615.00			
232102 · Bounced Checks-Fees	-380.00	0.00	0.00	-440.00	0.00	0.00	-820.00			
232100 · Park & Recreation Fees - Other	89,589.88	104,311.80	957.08	51,489.83	9,333.00	10,710.43	266,392.02			
Total 232100 · Park & Recreation Fees	89,209.88	104,311.80	957.08	49,614.83	8,433.00	10,430.43	262,957.02			
265800 · Miscellaneous Revenue	275.00	0.00	0.00	0.00	0.00	0.00	275.00			
Total Income	89,484.88	104,311.80	55,407.61	49,614.83	8,433.00	10,430.43	317,682.55			
Gross Profit	89,484.88	104,311.80	55,407.61	49,614.83	8,433.00	10,430.43	317,682.55			
Expense										
411100 · Permanent Salaries	7,705.62	6,153.86	20,434.02	6,083.62	0.00	0.00	40,377.12			
416101 · Office Wages	0.00	0.00	12,277.40	0.00	0.00	0.00	12,277.40			
416102 · Pool Wages	0.00	0.00	0.00	24,877.32	0.00	0.00	24,877.32			
416103 · Maintenance Wages	0.00	0.00	5,577.49	0.00	0.00	0.00	5,577.49			
416104 · Supervision Wages	0.00	0.00	0.00	0.00	3,242.98	1,448.98	4,691.96			
416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	2,829.60	2,829.60			
416107 · ASP/Camp Wages	21,695.25	0.00	0.00	0.00	0.00	281.25	21,976.50			
416108 · EEC Wages	0.00	39,068.45	0.00	0.00	0.00	0.00	39,068.45			
416110 · Vacation Expense	0.00	0.00	94.51	0.00	0.00	0.00	94.51			
431100 · Social Security	1,802.68	2,724.95	2,362.33	1,917.22	199.83	106.45	9,113.46			
431200 · Medicare Contribution	421.58	637.29	552.50	448.38	46.74	24.89	2,131.38			
463100 · District Employee Benefits	2,364.22	4,538.45	3,563.79	2,858.03	5.00	3.71	13,333.20			
515600 · Household Expense										
515601 · Recology	0.00	0.00	1,014.53	0.00	0.00	0.00	1,014.53			
515602 · Janitorial Supplies	355.69	1,930.60	592.82	820.74	0.00	0.00	3,699.85			
515605 · Cleaning Company	1,102.50	1,470.00	220.50	735.00	147.00	0.00	3,675.00			
Total 515600 · Household Expense	1,458.19	3,400.60	1,827.85	1,555.74	147.00	0.00	8,389.38			
519300 · Office Expense										
519303 · General Office Supplies	0.00	18.47	47.30	0.00	40.32	0.00	106.09			

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
519304 · Advertising/Recruiting	0.00	799.00	0.00	0.00	0.00	0.00	799.00
519305 · Postage & Mailing Expense	0.00	0.00	65.75	0.00	0.00	0.00	65.75
519307 · Other Office Expense	0.00	18.09	727.32	12.99	0.00	24.99	783.39
519308 · Credit card/ACH fee	0.00	0.00	2,217.45	0.00	0.00	0.00	2,217.45
519309 · Payroll service fees	0.00	0.00	1,989.00	0.00	0.00	0.00	1,989.00
Total 519300 · Office Expense	0.00	835.56	5,046.82	12.99	40.32	24.99	5,960.68
533100 · Memberships & Licensing Fees	0.00	342.00	0.00	0.00	0.00	0.00	342.00
542300 · Maintenance-Equipment	0.00	0.00	1,634.03	3,483.86	0.00	0.00	5,117.89
545900 · Maintenance-Facilities & Imprv							
545902 · Plumbing & Piping	0.00	3,399.41	111.24	0.00	0.00	0.00	3,510.65
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	3,521.43	0.00	0.00	3,521.43
545904 · Pool Supplies	0.00	0.00	0.00	181.27	0.00	0.00	181.27
545905 · Locks & Security System	0.00	142.83	0.00	0.00	0.00	0.00	142.83
545909 · Other General Maintenance	0.00	0.00	74.59	0.00	0.00	0.00	74.59
545911 · Landscape/Garden Expense	0.00	501.10	273.67	0.00	0.00	0.00	774.77
545912 · Vehicle Expense	0.00	0.00	212.85	0.00	0.00	0.00	212.85
545913 · Ground/Facility Improvements	0.00	0.00	0.00	0.00	0.00	425.47	425.47
Total 545900 · Maintenance-Facilities & Imprv	0.00	4,043.34	672.35	3,702.70	0.00	425.47	8,843.86
563800 · Utility Expense							
563801 · P G & E	0.00	0.00	3,081.71	5,714.42	0.00	0.00	8,796.13
563802 · Water	0.00	454.04	397.96	795.92	0.00	0.00	1,647.92
Total 563800 · Utility Expense	0.00	454.04	3,479.67	6,510.34	0.00	0.00	10,444.05
585600 · Contract Expenses							
585601 · Audit Fees	0.00	0.00	600.00	0.00	0.00	0.00	600.00
585603 · Legal fees	0.00	0.00	2,192.80	0.00	0.00	0.00	2,192.80
585604 · Consultants	0.00	0.00	2,100.00	0.00	0.00	0.00	2,100.00
Total 585600 · Contract Expenses	0.00	0.00	4,892.80	0.00	0.00	0.00	4,892.80
596600 · Program Specific Expenses							
596601 · Buses-ASP	882.00	0.00	0.00	0.00	0.00	0.00	882.00
596602 · Spec Act-ASP	750.00	0.00	0.00	0.00	0.00	0.00	750.00
596603 · Snacks-ASP	1,478.72	0.00	0.00	0.00	0.00	0.00	1,478.72
596604 · Supplies-ASP	649.22	0.00	0.00	0.00	0.00	0.00	649.22
596607 · Misc Exp-POOL	0.00	0.00	0.00	120.37	0.00	0.00	120.37
596608 · Misc Exp-ASP	74.00	0.00	0.00	0.00	0.00	0.00	74.00

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
596610 · Misc Exp-OFFICE	0.00	0.00	215.44	0.00	0.00	0.00	215.44
596611 · Misc Exp-OTHER	0.00	0.00	226.57	0.00	0.00	0.00	226.57
596612 · Special Events	0.00	0.00	0.00	0.00	0.00	753.89	753.89
596616 · Incrowd Rent	1,125.79	0.00	0.00	0.00	0.00	0.00	1,125.79
596621 · EEC supplies	0.00	1,016.54	0.00	0.00	0.00	0.00	1,016.54
596622 · EEC Snacks	0.00	599.55	0.00	0.00	0.00	0.00	599.55
596623 · EEC Special Activities	0.00	28.84	0.00	0.00	0.00	0.00	28.84
596624 · EEC Misc	0.00	164.87	0.00	0.00	0.00	0.00	164.87
596626 · MISC EXP-SWIM TEAM	0.00	0.00	0.00	714.95	0.00	0.00	714.95
Total 596600 · Program Specific Expenses	4,959.73	1,809.80	442.01	835.32	0.00	753.89	8,800.75
671200 · Telephone Service Charges	0.00	0.00	343.04	0.00	0.00	0.00	343.04
673100 · Insurance							
673101 · CAPRI-WORKERS COMP	0.00	0.00	2,684.34	0.00	0.00	0.00	2,684.34
673102 · CAPRI-GEN INS	0.00	0.00	9,316.25	0.00	0.00	0.00	9,316.25
Total 673100 · Insurance	0.00	0.00	12,000.59	0.00	0.00	0.00	12,000.59
7311 · Fixed Assets-Equipment							
731101 · Equip-Not Capitalized	0.00	0.00	4,563.16	0.00	0.00	0.00	4,563.16
Total 7311 · Fixed Assets-Equipment	40,407.27	64,008.34	79,764.36	52,285.52	3,681.87	5,899.23	246,046.59
Total Expense	49,077.61	40,303.46	-24,356.75	-2,670.69	4,751.13	4,531.20	71,635.96
Net Income							

Highlands Recreation District										10:43 AM
Profit & Loss by Class										11/08/2023
July through October 2023										Accrual Basis
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL			
Income										
102100 · Property Taxes	0.00	0.00	24,679.83	0.00	0.00	0.00	24,679.83			
102101 · ERAF	0.00	0.00	92,992.23	0.00	0.00	0.00	92,992.23			
152100 · Interest Earned	0.00	0.00	59,380.30	0.00	0.00	0.00	59,380.30			
232100 · Park & Recreation Fees										
232101 · Refunds - Fees	-1,890.00	0.00	0.00	-3,812.00	-3,841.25	-6,405.00	-15,948.25			
232102 · Bounced Checks-Fees	-380.00	-400.00	0.00	-440.00	0.00	0.00	-1,220.00			
232100 · Park & Recreation Fees - Other	297,758.86	430,036.52	6,479.37	190,179.67	35,703.75	40,755.59	1,000,913.76			
Total 232100 · Park & Recreation Fees	295,488.86	429,636.52	6,479.37	185,927.67	31,862.50	34,350.59	983,745.51			
265800 · Miscellaneous Revenue	2,157.00	0.00	874.86	0.00	0.00	0.00	3,031.86			
Total Income	297,645.86	429,636.52	184,406.59	185,927.67	31,862.50	34,350.59	1,163,829.73			
Gross Profit	297,645.86	429,636.52	184,406.59	185,927.67	31,862.50	34,350.59	1,163,829.73			
Expense										
411100 · Permanent Salaries	27,421.53	31,627.84	73,461.48	21,645.03	0.00	0.00	154,155.88			
416101 · Office Wages	0.00	0.00	41,955.04	0.00	0.00	0.00	41,955.04			
416102 · Pool Wages	0.00	0.00	0.00	101,918.47	0.00	0.00	101,918.47			
416103 · Maintenance Wages	0.00	0.00	20,334.39	0.00	0.00	0.00	20,334.39			
416104 · Supervision Wages	0.00	0.00	0.00	0.00	12,567.56	4,086.05	16,653.61			
416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	13,852.60	13,852.60			
416107 · ASP/Camp Wages	92,977.13	0.00	0.00	0.00	0.00	600.00	93,577.13			
416108 · EEC Wages	0.00	146,779.18	0.00	0.00	0.00	0.00	146,779.18			
416110 · Vacation Expense	0.00	0.00	8,105.76	0.00	0.00	0.00	8,105.76			
431100 · Social Security	7,375.14	10,845.28	8,342.36	7,659.61	774.87	307.94	35,305.20			
431200 · Medicare Contribution	1,724.75	2,536.61	1,950.35	1,790.91	180.86	71.80	8,255.28			
445100 · Unemployment Insurance	0.00	32.00	0.00	0.00	0.00	0.00	32.00			
463100 · District Employee Benefits	11,820.05	22,958.14	17,422.64	8,365.31	20.86	23.84	60,610.84			
512100 · Clothing & Uniforms	0.00	0.00	0.00	1,323.72	0.00	0.00	1,323.72			
515600 · Household Expense										
515601 · Recology	0.00	0.00	3,043.59	0.00	0.00	0.00	3,043.59			
515602 · Janitorial Supplies	355.69	1,930.60	592.82	820.74	0.00	0.00	3,699.85			
515605 · Cleaning Company	4,410.00	6,030.00	882.00	2,940.00	588.00	0.00	14,850.00			

FISCAL YEAR TO DATE		ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
Total 515600	Household Expense	4,765.69	7,960.60	4,518.41	3,760.74	588.00	0.00	21,593.44
519300	Office Expense							
519301	Outside Printing & Copy Serv	0.00	0.00	4,266.81	50.30	0.00	0.00	4,317.11
519303	General Office Supplies	0.00	18.47	802.75	213.80	40.32	0.00	1,075.34
519304	Advertising/Recruiting	0.00	1,770.00	108.00	108.00	196.00	196.00	2,378.00
519305	Postage & Mailing Expense	0.00	0.00	2,354.92	0.00	0.00	0.00	2,354.92
519307	Other Office Expense	1,260.00	18.09	2,387.67	98.95	0.00	74.97	3,839.68
519308	Credit card/ACH fee	0.00	0.00	11,546.67	0.00	0.00	0.00	11,546.67
519309	Payroll service fees	0.00	0.00	9,132.26	0.00	0.00	0.00	9,132.26
Total 519300	Office Expense	1,260.00	1,806.56	30,599.08	471.05	236.32	270.97	34,643.98
533100	Memberships & Licensing Fees	0.00	342.00	12,084.00	0.00	0.00	0.00	12,426.00
542300	Maintenance-Equipment	0.00	2,099.92	1,634.03	3,483.86	0.00	0.00	7,217.81
545900	Maintenance-Facilities & Imprv							
545902	Plumbing & Piping	0.00	6,594.41	2,395.08	0.00	0.00	0.00	8,989.49
545903	Paint, Solvents & Chemicals	0.00	0.00	0.00	11,025.16	0.00	0.00	11,025.16
545904	Pool Supplies	0.00	0.00	0.00	206.85	0.00	0.00	206.85
545905	Locks & Security System	77.25	142.83	1,583.57	0.00	0.00	0.00	1,803.65
545906	Signage Expense	0.00	0.00	19.66	0.00	0.00	0.00	19.66
545907	General Electrical Expense	0.00	0.00	450.00	0.00	0.00	0.00	450.00
545909	Other General Maintenance	0.00	51.83	2,207.28	0.00	0.00	0.00	2,259.11
545911	Landscape/Garden Expense	0.00	501.10	273.67	0.00	0.00	0.00	774.77
545912	Vehicle Expense	0.00	0.00	2,177.12	0.00	0.00	0.00	2,177.12
545913	Ground/Facility Improvements	0.00	0.00	720.25	0.00	0.00	425.47	1,145.72
Total 545900	Maintenance-Facilities & Imprv	77.25	7,290.17	9,826.63	11,232.01	0.00	425.47	28,851.53
563800	Utility Expense							
563801	P G & E	0.00	800.00	11,360.79	19,730.79	0.00	0.00	31,891.58
563802	Water	0.00	1,909.93	1,685.58	3,371.11	0.00	0.00	6,966.62
Total 563800	Utility Expense	0.00	2,709.93	13,046.37	23,101.90	0.00	0.00	38,858.20
585600	Contract Expenses							
585601	Audit Fees	0.00	0.00	2,025.00	0.00	0.00	0.00	2,025.00
585603	Legal fees	0.00	0.00	4,045.60	0.00	0.00	0.00	4,045.60
585604	Consultants	0.00	0.00	2,940.00	0.00	0.00	0.00	2,940.00
Total 585600	Contract Expenses	0.00	0.00	9,010.60	0.00	0.00	0.00	9,010.60
596600	Program Specific Expenses							
596601	Buses-ASP	5,149.00	0.00	0.00	0.00	0.00	0.00	5,149.00

FISCAL YEAR TO DATE		ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
	596602 · Spec Act-ASP	5,728.29	0.00	0.00	0.00	0.00	0.00	5,728.29
	596603 · Snacks-ASP	3,161.27	0.00	0.00	0.00	0.00	0.00	3,161.27
	596604 · Supplies-ASP	5,634.10	0.00	11.81	0.00	0.00	0.00	5,645.91
	596607 · Misc Exp-POOL	0.00	0.00	0.00	529.35	0.00	0.00	529.35
	596608 · Misc Exp-ASP	1,252.00	0.00	0.00	0.00	0.00	0.00	1,252.00
	596610 · Misc Exp-OFFICE	0.00	0.00	378.20	0.00	0.00	0.00	378.20
	596611 · Misc Exp-OTHER	0.00	0.00	1,275.70	0.00	0.00	0.00	1,275.70
	596612 · Special Events	0.00	0.00	0.00	594.34	0.00	1,134.57	1,728.91
	596613 · Conferences/Seminars	169.00	12.00	1,398.19	635.00	0.00	0.00	2,214.19
	596614 · Pool Supplies	0.00	0.00	152.79	1,464.31	0.00	0.00	1,617.10
	596616 · Incrowd Rent	4,503.16	0.00	0.00	0.00	0.00	0.00	4,503.16
	596621 · EEC supplies	0.00	3,228.22	0.00	0.00	0.00	0.00	3,228.22
	596622 · EEC Snacks	0.00	2,081.98	0.00	0.00	0.00	0.00	2,081.98
	596623 · EEC Special Activities	0.00	227.84	0.00	0.00	0.00	0.00	227.84
	596624 · EEC Misc	0.00	239.75	0.00	0.00	0.00	0.00	239.75
	596626 · MISC EXP-SWIM TEAM	0.00	0.00	0.00	2,054.80	0.00	0.00	2,054.80
	Total 596600 · Program Specific Expenses	25,596.82	5,789.79	3,216.69	5,277.80	0.00	1,134.57	41,015.67
	6331 · Bond Interest Expense	0.00	31,356.50	0.00	0.00	0.00	0.00	31,356.50
	6332 · Bond Principal exp	0.00	144,000.00	0.00	0.00	0.00	0.00	144,000.00
	671200 · Telephone Service Charges	0.00	0.00	1,319.57	0.00	0.00	0.00	1,319.57
	673100 · Insurance							
	673101 · CAPRI-WORKERS COMP	2,577.90	3,952.78	-2,135.88	6,186.96	323.72	191.86	11,097.34
	673102 · CAPRI-GEN INS	0.00	0.00	37,175.00	0.00	0.00	0.00	37,175.00
	Total 673100 · Insurance	2,577.90	3,952.78	35,039.12	6,186.96	323.72	191.86	48,272.34
	7211 · Fixed Assets-Structures/Improve							
	721101 · Construction in Progress	0.00	0.00	434.24	12,152.00	0.00	0.00	12,586.24
	Total 7211 · Fixed Assets-Structures/Improve	0.00	0.00	434.24	12,152.00	0.00	0.00	12,586.24
	7311 · Fixed Assets-Equipment							
	731101 · Equip-Not Capitalized	0.00	0.00	4,563.16	0.00	0.00	0.00	4,563.16
	Total 7311 · Fixed Assets-Equipment	0.00	0.00	4,563.16	0.00	0.00	0.00	4,563.16
	Total Expense	175,596.26	422,087.30	296,863.92	208,369.37	14,692.19	20,965.10	1,138,574.14
	Net Income	122,049.60	7,549.22	-112,457.33	-22,441.70	17,170.31	13,385.49	25,255.59

P&L Budget Comparison (modified accr basis)		Plug in new month #'s in column B, then copy & paste #'s to appropriate month in O-Z columns							APPROVED	100%	DIFF	DIFF		
July 22 through Oct 23					July 21 -	Oct	July 22 -	Oct	Jul 23 -	Oct	BUDGET	% of Budget	Budget - Current YTD	Curr YTD - Last Yr YTD
	Oct 23	Oct 22	Oct 21	21	22	23								
Unrestricted beginning Fund Balance											4,025,591.00			
Income														
102100 Property Taxes	23,555.03	1,948.59	407.42	97,762.86	1,948.59	24,679.83	641,768.00	3.85%	617,088.17	22,731.24				
102101 ERAF	0.00	0.00	0.00	0.00	80,874.42	92,992.23	180,560.00	57.92%	67,567.77	12,117.81				
152100 Interest Earned	30,895.50	393.40	7.33	13.42	1,256.55	59,380.30	50,000.00	118.76%	(9,380.30)	58,123.75				
187100 State-aid	0.00	0.00	0.00	0.00	0.00	0.00	37,500.00	0.00%	37,500.00	-				
199200 All Other Local Govt Rev	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-				
199700 Cap grants & Contributions	0.00	0.00	0.00	0.00	0.00	0.00	227,833.00	0.00%	227,833.00	-				
232100 Park & Recreation Fees														
ASP	89,484.88	77,362.00	59,502.00	232,300.16	284,019.00	295,763.86	978,500.00	30.23%	682,736.14	11,744.86				
Pool	49,614.83	22,562.30	21,613.06	174,257.49	143,300.00	185,927.67	473,350.00	39.28%	287,422.33	42,627.87				
Seasonal Prog	10,430.43	4,164.16	7,097.80	50,513.30	48,146.52	34,350.59	168,000.00	20.45%	133,649.41	(13,795.93)				
Fac Rental	8,433.00	7,198.50	6,569.00	23,305.50	28,657.50	31,862.50	95,000.00	33.54%	63,137.50	3,205.00				
EEC	104,311.80	109,834.90	98,080.20	392,490.90	411,937.90	429,636.52	1,322,147.00	32.50%	892,510.48	17,698.62				
Other	957.08	0.00	0.00	0.00	0.00	6,479.37	17,900.00	36.20%	11,420.63	6,479.37				
Transaction fees		807.74	793.00	3,825.00	5,651.13	0.00	0.00	0.00%	-	(5,651.13)				
Total Park & Rec fees	277,461.47	221,928.60	193,655.06	876,692.35	921,712.05	1,068,837.68	3,054,897.00	34.99%	1,986,059.32	147,125.63				
264200 State-Dated Checks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-				
265800 Miscellaneous Revenue **	0.00	20.00	7,101.50	23,573.12	5,122.82	2,756.86	300.00	918.95%	(2,456.86)	(2,365.96)				
Total Income	317,682.55	224,291.59	201,171.31	998,041.75	1,010,914.43	1,163,829.73	4,172,858.00	27.89%	3,009,028.27	152,915.30				
Expense														
411100 Permanent Salaries	40,377.12	18,487.70	40,863.32	140,534.08	70,682.06	154,155.88	539,155.00	28.59%	384,999.12	83,473.82				
411101 Temporary Out of Class	0.00	4,278.58	0.00	0.00	16,614.32	0.00	0.00	0.00%	-	(16,614.32)				
416101 Office Wages	12,277.40	9,417.61	8,751.67	34,077.09	38,954.17	41,955.04	169,079.00	24.81%	127,123.96	3,000.87				
416102 Pool Wages	24,877.32	20,880.85	17,152.64	78,467.24	92,532.08	101,918.47	247,450.00	41.19%	145,531.53	9,386.39				
416103 Maintenance Wages	5,577.49	5,270.72	4,779.46	17,586.38	19,219.07	20,334.39	82,000.00	24.80%	61,665.61	1,115.32				
416104 Supervision Wages	4,681.96	4,709.75	3,967.56	14,765.23	17,419.24	16,653.61	64,000.00	26.02%	47,346.39	(765.63)				
416105 Program Specialist-Staff	281.25					281.25	0.00	0.00%	(281.25)	281.25				
416107 ASP/Camp Wages	21,695.25	20,572.50	15,354.13	74,007.81	80,636.01	93,295.88	305,000.00	30.59%	211,704.12	12,659.87				
416108 EEC Wages	39,068.45	42,750.96	41,623.31	140,254.44	147,646.36	146,779.18	550,000.00	26.89%	403,220.82	(867.18)				
416110 Vacation Expense	94.51	-4,623.56	-5,423.19	-3,126.95	-5,314.26	8,105.76	4,800.00	176.21%	(3,505.76)	13,420.02				
431100 Social Security	9,113.46	7,728.52	8,178.91	30,832.48	29,535.58	35,305.20	121,314.00	29.10%	86,008.80	5,769.62				
431200 Medicare Contribution	2,131.38	1,807.47	1,912.34	7,210.84	6,907.50	8,255.28	28,372.00	29.10%	20,116.72	1,347.78				
445100 Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	32.00	1,000.00	3.20%	968.00	32.00				
463100 District Employee Benefits	13,333.20	8,758.21	14,455.52	59,182.08	44,919.45	60,610.84	211,800.00	28.62%	151,189.16	15,691.39				
PAYROLL EXP SUBTOTAL	173,518.79	140,139.31	151,613.87	593,790.72	559,751.58	687,682.78	2,323,771.00	29.59%	1,636,088.22	127,951.20				
416105 Program Specialist - Vendor	2,829.80	9,660.04	9,380.65	24,855.22	19,630.48	13,852.60	68,000.00	15.74%	74,147.40	(5,777.88)				
416109 Prog spec-Swimteam	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-				
416111 ASP/Camp Contractors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-				
416112 EEC Contractors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-				
512100 Clothing & Uniforms	0.00	229.63	890.00	890.00	229.63	1,323.72	8,500.00	15.57%	7,176.28	1,094.09				
515600 Household Expense	8,389.38	5,833.37	5,809.47	17,031.42	17,794.18	21,593.44	73,300.00	29.46%	51,706.56	3,799.26				
519300 Office Expense	5,960.68	12,196.59	7,749.41	30,242.07	36,369.55	34,643.98	112,400.00	30.82%	77,756.02	(1,725.57)				
533100 Memberships	342.00	455.10	824.23	9,049.62	7,186.91	12,426.00	14,063.00	88.17%	1,667.00	5,239.00				
542300 Maintenance-Equipment	5,117.89	844.30	144.86	579.44	8,768.36	7,217.81	14,600.00	49.44%	7,382.19	(1,550.55)				
545900 Maintenance-Facilities & Imprv	8,843.86	7,238.98	17,704.13	25,591.29	27,928.21	28,851.53	72,650.00	39.71%	43,798.47	923.32				
563800 Utility Expense	10,444.05	8,763.15	7,822.44	25,250.92	26,485.21	38,858.20	131,490.00	29.55%	92,631.80	12,372.99				
572200 Employee Expense Reimb	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-				
585600 Contract Expenses	4,892.80	7,065.51	2,146.67	3,711.66	12,935.50	9,010.60	54,750.00	16.46%	45,739.40	(3,924.90)				
596600 Program Specific Expenses	8,800.75	9,784.27	9,955.00	26,501.89	27,175.42	41,015.67	128,500.00	31.92%	87,484.33	13,840.25				
671200 Telephone Service Charges	343.04	331.46	1,387.46	5,648.40	1,245.70	1,319.57	5,000.00	26.39%	3,680.43	73.87				
673100 Insurance	12,000.59	0.00	7,907.15	55,645.80	70,643.50	48,272.34	152,752.00	31.60%	104,479.66	(22,371.16)				
721102 F/A Struct. & Imprmnts not cap.	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00%	-	-				
731101 F/A Equipment not capitalized	4,563.16	0.00	0.00	1,477.57	0.00	4,563.16	8,000.00	57.04%	3,436.84	4,563.16				
TOTAL OPERATING EXPENSES	246,046.59	202,541.71	223,335.14	820,266.02	816,144.23	950,631.40	3,188,806.00		2,238,174.60	134,487.17				
NET INCOME AFTER OPERATING EXP	71,635.96	21,749.88	-22,163.83	177,775.73	194,770.20	298,015.50	984,052.00		686,036.50	103,245.30				
633100 Bond-Interest Expense	0.00	0.00	0.00	36,879.66	33,495.50	31,356.50	60,481.00	51.85%	29,124.50	(2,139.00)				
633200 Bond-Principal Expense	0.00	0.00	0.00	128,833.33	138,000.00	144,000.00	144,000.00	100.00%	-	6,000.00				
721100 Fixed Assets-Structures/Imprv	0.00	0.00	24,934.00	24,934.00	0.00	0.00	263,000.00	0.00%	263,000.00	-				
721101 Construction in Progress	434.24	0.00	55.50	55.50	0.00	13,020.48	150,000.00	8.68%	136,979.52	13,020.48				
731100 Fixed Assets-Equipment	0.00	0.00	23,637.82	23,637.82	0.00	0.00	10,000.00	0.00%	10,000.00	-				
TOTAL FIXED ASSETS	434.24	0.00	48,627.32	48,627.32	0.00	13,020.48	423,000.00	3.08%	409,979.52	13,020.48				
NET INC AFTER OPEX, BOND INT & PRINC PYMT. & F/A	71,201.72	21,749.88	-70,791.15	-36,564.58	23,274.70	109,638.52	356,571.00		246,932.48	86,363.82				
80002 Accrued Bond Interest payable						4,854.10								
80003 Accrued Bond Principal						12,333.35								
861100 Approp. for Contingencies						350,000.00								
088300 Capital Reserve						473,298.00								
882100 General Reserve						250,000.00								
Building Renovations Reserve						100,000.00								
Unassigned Fund balance						3,208,867.00								
						8,198,450.00								



MEMORANDUM

Date: November 14, 2023

To: HRD Board of Directors

From: Jeff Brier, General Manager

Re: General Manager's Goals

Goals

- See Gantt Chart for Quick Summary
 - Will provide updates to chart every other month
 - Assume that chart timeline begins as of July 1st
 - Some elements were in progress before goals were formalized
- POOL
 - Facility Assessment Update
 - Start process in December
 - Total estimated completion time = 12 weeks
 - Welcoming/Fun Environment
 - In theory, started well before July 1st
 - Rock Walls - done
 - Personnel attitude/attention to guest experience – great start w/ training and practice – needs continued attention and recognition of staff performance to reinforce concepts
 - Cleanliness – great start – needs continued attention
 - Increase lesson opportunities/extend hours of operation – added Sunday lesson options and hired replacement for Hailey
 - Staffing consistency – last spots to fill = weekday lifeguards + more instructors
- IT
 - Modernize IT Systems/Infrastructure
 - ½ the systems were updated this spring
 - Ashu has completed the remaining tech systems updates mid-October
 - Shared Drive review and clean-up not scheduled to start until December
 - Ashu is out of the country for about a month and a half
- PROJECTS
 - Stairs/Deck Project
 - Project began in October
 - Depending on change order, could add a few weeks to completion
 - Landslides
 - Soil samples have been taken

- Next step is design and bid document preparation – will set up bid timeline once we have a better idea of when documents will be ready
- FINANCES
 - Meet Revenue/OpEx Goals
 - Each department is developing a monthly forecasting schedule to have a better handle on where they are at month-to-month and make more informed decisions regarding spending
 - Modernize Accounting – AP/AR Systems
 - Bea is (has been) creating a desired list of best practices and will begin re-organizing files in November (has already sprinkled in a few improvements – invoices – pool pay reporting – recurring payments)
 - Research/Consider Alternate Funding Sources
 - Preliminary research complete – need special committee to take on responsibilities of this topic
 - Cost Allocation Model
 - Not scheduled until December
- STAFFING
 - Formalize Staff Development/Recognition Program
 - Almost completed – recognition program in place – staff development documents roll-out has begun – Meg to work with Supervisors on implementing with Department Staff
- PERSONAL DEVELOPMENT
 - MS Program
 - Have 3 classes remaining – current GPA = 4.0
 - Attend Conference/Seminar
 - Will research important events and prioritize attendance in November
 - Have been attending monthly regional zoom sessions and other one-off events (via zoom and/or in person)
- COMMUNITY
 - Community Engagement Events
 - Had scheduled mini-events before July 1st = Coffee w/ the GM – Dog Walks w/ the GM
 - Group effort for Volunteer Day (before the Community Celebration pool access event)
 - Chili Cook-Off was cancelled, but quick pivot to host a Movie Night
 - Will continue to add more engagement opportunities throughout the winter into spring
 - Develop More Inclusive Programming Across Ages
 - Julia will do a complete assessment of programming and provide recommendations – not to begin until November/December

ACTIVITY	PLAN START	PLAN DURATION	ACTUAL START	ACTUAL DURATION	PERCENT COMPLETE	WEEKS																																																			
						1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52
COMMUNITY Community Engagement Events	1	52	1	52	50%	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52
Develop More Inclusive Programming Across Ages	18	12	18		0%	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52



MEMORANDUM

Date: November 14, 2023

To: HRD Board of Directors

From: Jeff "JB" Brier, General Manager

Re: Board Meeting Recording Comments

RECOMMENDATIONS AND COMMENTS FROM LEGAL COUNSEL

- Board needs to set up own standards for length of time video recordings are stored
 - o Minimum of a year
 - o District legal counsel recommended an overall review of records retention policy to set standards that clearly define storage guidelines
- GC 54953.5
 - o (b) Any audio or video recording of an open and public meeting made for whatever purpose by or at the direction of the local agency shall be subject to inspection pursuant to the California Public Records Act (Division 10 (commencing with Section 7920.000) of Title 1), but, notwithstanding Section 34090, may be erased or destroyed 30 days after the recording. Any inspection of an audio or video recording shall be provided without charge on equipment made available by the local agency.
- No special language needed for agenda
- If desired, could post a sign that states: "Audio and video of this meeting is being recorded", though not a requirement
 - o When clicking on "record", Zoom announces that meeting is being recorded
- Need to perform a "test" recording and post to website
 - o Work out any technical issues before this is common practice
 - Will use 12-12-2023 meeting as 1st run
 - o Not necessary at this point to host YouTube Page
- If any comments are posted in the chat, those are included with the recording (besides audio/video)



MEMORANDUM

Date: November 14, 2023
To: Jeff Brier, General Manager
From: Julia Fior, Recreation Coordinator
Re: Non-Profit and Highlands Group Rental Update

Due to feedback from community members regarding the sustainability, consistency, and equity of the previous non-profit requirements, the following policy has been written to add into the current Rental Agreement:

1. Removal of the 3-hour rental minimum for all non-profits, regardless of residency status.
2. Highlands Based Non-Profit Groups Policy (text in quotes will be included in public communication):

“In support of the overall community development of the Highlands, the Highlands Recreation District offers free rentals to Highlands based non-profit groups.

The definition of a Highlands based non-profit group is a group where 60% of its members:

1. Are current Highlands residents.
2. Are residents of the CSDA-1 sector.
3. Attend Highlands Elementary School.

The group can meet the 60% requirement with any combination of the above-mentioned conditions. Any non-profit group interested in being considered for free rentals is required to submit a roster to the Recreation Coordinator with all members’ status in relation to the above conditions. For anonymity’s sake, the roster is not required to list members’ names, but instead may list members in a numerical order (ex: Member 1- attends Highlands Elementary, Member 2- NA, Member 3- Highlands Resident, etc.)

If the group qualifies for free rentals, a deposit and insurance policy is still required for the duration of the rental season. All other pertinent clauses in the rental agreement do apply to groups that qualify for free rentals.”

Basic rationale for setting these standards:

- The overall goal of this policy is not to penalize groups that are not Highlands based, but instead to encourage the use of HRD facilities by groups that primarily support the Highlands community, ensuring a fair and equitable set of guidelines for all.

- There was consideration for an exchange of volunteer hours for rental usage by groups that did not meet the above criteria, but after discussions between the Recreation Coordinator, Assistant General Manager, and General Manager, it was decided that idea was not currently feasible to offer; the biggest concern around the suggestion was overall tracking of volunteer hours, along with policies around “enforcement” if hours were not completed by the group.
- After initial feedback from the BOD about how 75% minimums were not reasonable for groups, the minimum requirement was lowered to 60%; we do feel this is reasonable considering that most groups utilizing HRD facilities range in 80%-100% of Highlands residents.
- After much consideration and research, we do feel the non-profit rates that are set are reasonable and comparable to other facilities in the Bay Area. Many non-profits that utilize our facilities not only fall into the non-profit rate, but typically fall into recurring rate, which is 50% cheaper than the non-profit rate. The purpose of the recurring rate is to encourage frequent and long-term use of the HRD facilities by any group.
- Our hope is that this updated non-profit policy not only encourages Highland based youth programs to continue the rental relationship, but also provides the ability for the Rec to support adult based programs in the Highlands. Current adult-based groups that are welcomed and supported by the Rec include:
 - o CERT – Community Emergency Response Team
 - o HCA – Highlands Community Association
 - o HSN – Highlands Senior Network
- Next steps for this policy are, if there is no remaining feedback, that it would be added to the Rental Agreement and posted to the HRD website by November 17.



MEMORANDUM

Date: November 14, 2023

To: HRD Board of Directors

From: Ad Hoc Budget Committee

Re: Narrative for 2023-2024 Amended Budget Figures

NARRATIVE

Spreadsheet comparing Approved and Amended Budget Figures is included. Columns C and E compare totals for 2023-2024 Approved and Amended Budgets. Columns K and M compare changes to FY 22-23 Actuals. Notes and total change amounts are listed where appropriate and provide further amplification.

Categories of note:

- Revenue and Interest
 - o Property Tax FY Actuals were higher than the estimated values used in the Approved Budget which increased the total for the Amended Budget
 - o Higher interest rates for FY 23/24 were reported in the San Mateo County Investment Pool Fund September 2023 Quarter End Report. The increase in budgeted interest income reflects the higher projected estimated earnings as reported by the San Mateo County Treasurer's Office. Reduced EEC Revenue due to a recent family departure
 - o Reduced ASP and Pool revenue due to Winter Break Closure
- Salaries/Wages
 - o Now have real wage rate figures for roles that were in transition during the approval process
 - o Increased pool wages due to the FY YE number and comparing to historical performance
- Maintenance
 - o Increased Plumbing Expense due to an unforeseen water heater failure that needed replaced (already completed), and replacement of 2 circulation pumps (not yet completed)
- Construction in Progress
 - o Used the real bid value for the project + 10% and an additional amount to cover any architectural/management support fees

Overall effect of adjustments is an increase in net income of nearly \$39,000.

	APPROVED BUDGET	AMENDED BUDGET	CHANGE	NOTES	APPROVED BUDGET	AMENDED BUDGET	CHANGE	NOTES
	TOTAL 2023 - 2024	TOTAL 2023 - 2024			TOTAL FY 22-23 ACTUAL (EST, reflects up to 5/31/23)	TOTAL FY 22-23 ACTUAL (unaudited)		Figures for approved budget were up to 5/31, but also had estimated numbers included for June - some of the changes were due to re-classification and expenses being recognized in July
	2023 - 2024	2023 - 2024			2022 - 2023	2022 - 2023		
Beginning Fund Balance	\$ 4,025,591	\$ 4,025,591	\$ -		\$ 3,476,604	\$ 3,476,604	\$ -	
102100 · Property Taxes	\$ 641,768	\$ 656,369	\$ 14,601	FY22/23 figures were higher than budget - same 4% increase assumed	\$ 617,085	\$ 631,124	\$ 14,039	
ERAF	\$ 160,560	\$ 160,560	\$ -		\$ 169,905	\$ 169,905	\$ -	
152100 · Interest Earned	\$ 50,000	\$ 100,000	\$ 50,000	Based on County Treasurer's Office communication, expecting interest rate return of 3%	\$ 49,779	\$ 49,779	\$ -	
187100 · State Aid	\$ 37,500	\$ 37,500	\$ -		\$ -	\$ -	\$ -	
1992 · All Other Local Govt Rev	\$ -	\$ -	\$ -		\$ 2,000	\$ 2,000	\$ -	
1997 · Capital Grants & Contrib	\$ 227,833	\$ 227,833	\$ -		\$ 113,959	\$ 113,959	\$ -	
232100 · Park & Recreation Fees								
232101 · Refunds - Fees	\$ (43,600)	\$ (43,600)	\$ -		\$ (55,006)	\$ (55,006)	\$ -	
232102 · Bounced Checks-Fees	\$ (250)	\$ (250)	\$ -		\$ (8,069)	\$ (8,069)	\$ -	
232100 · Park & Recreation Fees - Other	\$ 3,098,747	\$ 3,074,547	\$ (24,200)	Reduced 1 EEC Resident Family - 6 months	\$ 2,987,850	\$ 2,987,025	\$ (824)	
Total 232100 · Park & Recreation Fees	\$ 3,054,897	\$ 3,030,697	\$ (24,200)		\$ 2,924,775	\$ 2,923,950	\$ (824)	
265900 · Miscellaneous Revenue	\$ 300	\$ 300	\$ -		\$ 11,699	\$ 11,699	\$ -	
TOTAL - REVENUE	\$ 4,172,858	\$ 4,213,259	\$ 40,401		\$ 3,889,202	\$ 3,902,416	\$ 13,215	
BUDGET TOTAL (fund balance + revenue)	\$ 8,198,449	\$ 8,238,850	\$ 40,401		\$ 7,365,806	\$ 7,379,020	\$ 13,215	
411100 · Permanent Salaries	\$ 539,755	\$ 534,107	\$ (5,648)	Not assumed, but actual wages	\$ 332,691	\$ 348,217	\$ 15,526	
416101 · Office Wages	\$ 169,079	\$ 168,049	\$ (1,030)	Not assumed, but actual wages	\$ 157,928	\$ 162,001	\$ 4,073	
411101 · Temporary Out of Class	\$ -	\$ -	\$ -		\$ 32,550	\$ 32,550	\$ -	
416100 · Extra Help Hours - Reg Pay	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
416102 · Pool Wages	\$ 247,450	\$ 263,050	\$ 15,600		\$ 251,552	\$ 264,004	\$ 12,452	
416103 · Maintenance Wages	\$ 82,000	\$ 82,000	\$ -		\$ 68,882	\$ 71,094	\$ 2,212	
416104 · Supervisor Wages	\$ 64,000	\$ 61,000	\$ (3,000)	Not assumed, but actual wages	\$ 60,391	\$ 62,217	\$ 1,826	
416107 · ASP/Camp Wages	\$ 305,000	\$ 305,000	\$ -		\$ 250,280	\$ 262,214	\$ 11,934	
416108 · EEC Wages	\$ 550,000	\$ 550,000	\$ -		\$ 494,479	\$ 504,256	\$ 9,777	
416110 · Vacation Expense	\$ 4,600	\$ 4,600	\$ -		\$ 20,910	\$ 20,910	\$ -	
431100 · Social Security	\$ 121,314	\$ 121,719	\$ 405		\$ 102,336	\$ 105,921	\$ 3,585	
431200 · Medicare	\$ 28,372	\$ 28,466	\$ 94		\$ 23,933	\$ 24,773	\$ 840	
445100 · Unemployment Insurance	\$ 1,000	\$ 1,000	\$ -		\$ -	\$ -	\$ -	
463100 · District Employee Benefits	\$ 211,800	\$ 211,800	\$ -		\$ 151,599	\$ 151,599	\$ -	
TOTAL PAYROLL	\$ 2,323,771	\$ 2,330,791	\$ 7,020		\$ 1,947,532	\$ 2,009,757	\$ 62,225	
416105 · Program Specialist	\$ 88,000	\$ 88,000	\$ -		\$ 85,343	\$ 85,343	\$ -	
416111 · ASP/Camp Contractors	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
416112 · EEC Contractors	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
416109 · Program Specialist-Swim Team	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
TOTAL - PROGRAM SPECIALISTS	\$ 88,000	\$ 88,000	\$ -		\$ 85,343	\$ 85,343	\$ -	
512100 · Clothing & Uniforms	\$ 8,500	\$ 8,500	\$ -		\$ 6,958	\$ 5,634	\$ (1,324)	
515600 · Household Expense								
515601 · Recology	\$ 13,000	\$ 13,000	\$ -		\$ 12,016	\$ 12,016	\$ -	
515602 · Janitorial Supplies	\$ 12,800	\$ 12,800	\$ -		\$ 13,388	\$ 13,388	\$ -	
515603 · Paper Products	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
515604 · Cleaning Chemical	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
515605 · Cleaning Company	\$ 47,500	\$ 47,500	\$ -		\$ 43,375	\$ 39,550	\$ (3,825)	
515606 · Bins	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
515600 · Household Expense - Other	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Total 515600 · Household Expense	\$ 73,300	\$ 73,300	\$ -		\$ 68,779	\$ 64,954	\$ (3,825)	
519300 · Office Expense								
519301 · Outside Printing & Copy Serv	\$ 15,750	\$ 15,750	\$ -		\$ 12,969	\$ 12,969	\$ -	
519302 · Paper Products Expense	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
519303 · General Office Supplies	\$ 4,750	\$ 4,750	\$ -		\$ 3,025	\$ 3,025	\$ -	
519304 · Advertising/ Recruiting	\$ 5,500	\$ 5,500	\$ -		\$ 7,638	\$ 7,167	\$ (471)	
519305 · Postage & Mailing Expense	\$ 6,000	\$ 6,000	\$ -		\$ 5,880	\$ 5,880	\$ -	
519306 · Office Water Expense	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
519307 · Other Office Expense	\$ 20,400	\$ 20,400	\$ -		\$ 24,165	\$ 23,909	\$ (256)	
519308 · Credit card/ACH fee	\$ 35,000	\$ 35,000	\$ -		\$ 31,245	\$ 31,245	\$ -	
519309 · Payroll Processing	\$ 25,000	\$ 25,000	\$ -		\$ 23,400	\$ 23,400	\$ -	
519300 · Office Expense - Other	\$ -	\$ -	\$ -		\$ 5,000	\$ 5,000	\$ -	
Total 519300 · Office Expense	\$ 112,400	\$ 112,400	\$ -		\$ 113,322	\$ 112,595	\$ (727)	
533100 · Memberships	\$ 14,093	\$ 14,093	\$ -		\$ 9,359	\$ 9,359	\$ -	
542300 · Maintenance-Equipment	\$ 14,600	\$ 14,600	\$ -		\$ 41,435	\$ 41,435	\$ -	
545900 · Maintenance-Facilities & Imprv								
545901 · Lumber & Carpentry Expense	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
545902 * Plumbing	\$ 3,000	\$ 22,500	\$ 19,500	Already paid for new water heater in EEC - unforeseen expense - original figure was placeholder	\$ 14,836	\$ 12,958	\$ (1,878)	
545903 · Paint, Solvents & Chemicals	\$ 26,000	\$ 26,000	\$ -		\$ 28,538	\$ 28,538	\$ -	
545904 · Pool Supplies	\$ -	\$ -	\$ -		\$ 5,563	\$ 5,563	\$ -	
545905 · Locks & Security System	\$ 5,700	\$ 5,700	\$ -		\$ 7,697	\$ 7,697	\$ -	
545906 · Signage Expense	\$ 450	\$ 450	\$ -		\$ 172	\$ 152	\$ (20)	
545907 · General Electrical Expense	\$ 1,500	\$ 1,500	\$ -		\$ 5,335	\$ 5,335	\$ -	
545908 · Motor, Pump & Generator	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	

545909 · Other General Maintenance	\$ 12,000	\$ 12,000	\$ -
545910 · Waters Systems Maintenance	\$ -	\$ -	\$ -
545911 · Landscape/Garden Expense	\$ 3,500	\$ 3,500	\$ -
545912 · Vehicle Expense	\$ 5,500	\$ 5,500	\$ -
545913 · Ground/Facility Improvements	\$ 7,500	\$ 7,500	\$ -
545900 · Maintenance-Facilities & Imprv - Other	\$ 7,500	\$ 7,500	\$ -
Total 545900 · Maintenance-Facilities & Imprv	\$ 72,650	\$ 92,150	\$ 19,500
563800 · Utility Expense	\$ -	\$ -	\$ -
563801 · P G & E	\$ 106,000	\$ 106,000	\$ -
563802 · Water	\$ 12,990	\$ 12,990	\$ -
563803 · Sewer Fees	\$ 12,500	\$ 12,500	\$ -
563800 · Utility Expense - Other	\$ -	\$ -	\$ -
Total 563800 · Utility Expense	\$ 131,490	\$ 131,490	\$ -
572200 · Employee Expense Reimb	\$ -	\$ -	\$ -
585600 · Contract Expenses	\$ -	\$ -	\$ -
585601 · Audit Fees	\$ 14,500	\$ 14,500	\$ -
585602 · Bank Admin Fee	\$ -	\$ -	\$ -
585603 · Legal fees	\$ 25,000	\$ 25,000	\$ -
585604 · Consultants	\$ 15,250	\$ 15,250	\$ -
585600 · Contract Expenses - Other	\$ -	\$ -	\$ -
Total 585600 · Contract Expenses	\$ 54,750	\$ 54,750	\$ -
596600 · Program Specific Expenses	\$ -	\$ -	\$ -
596601 · Buses-ASP	\$ 10,000	\$ 10,000	\$ -
596602 · Spec Act-ASP	\$ 20,000	\$ 20,000	\$ -
596603 · Snacks-ASP	\$ 8,000	\$ 8,000	\$ -
596604 · Supplies-ASP	\$ 9,000	\$ 9,000	\$ -
596605 · Awards	\$ -	\$ -	\$ -
596606 · Concession Purchases	\$ -	\$ -	\$ -
596607 · Misc. Exp-POOL	\$ 1,500	\$ 1,500	\$ -
596608 · Misc. Exp-ASP	\$ 3,000	\$ 3,000	\$ -
596608 · Misc. Exp-EEP	\$ -	\$ -	\$ -
596610 · Misc. Exp-OFFICE	\$ 1,000	\$ 1,000	\$ -
596611 · Misc. Exp-OTHER	\$ 3,000	\$ 3,000	\$ -
596612 · Special Events	\$ 7,400	\$ 7,400	\$ -
596613 · Conferences/Seminars	\$ 17,000	\$ 17,000	\$ -
596614 · Pool Supplies	\$ 4,500	\$ 4,500	\$ -
596615 · Sport League	\$ 300	\$ 300	\$ -
596616 · In-crowd Rent	\$ 15,000	\$ 15,000	\$ -
596617 · Seasonal Programs & KNO	\$ 1,500	\$ 1,500	\$ -
596618 · Supplies-EEP	\$ -	\$ -	\$ -
596619 · Snacks-EEP	\$ -	\$ -	\$ -
596620 · Spec Act-EEP	\$ -	\$ -	\$ -
596621 · EEC supplies	\$ 10,000	\$ 10,000	\$ -
596622 · EEC Snacks	\$ 9,500	\$ 9,500	\$ -
596623 · EEC Special Activities	\$ 3,000	\$ 3,000	\$ -
596624 · EEC Misc.	\$ 1,500	\$ 1,500	\$ -
596625 · POOL SNACK SHACK	\$ -	\$ -	\$ -
596626 · Misc. Exp - Swim team	\$ 3,300	\$ 3,300	\$ -
596600 · Program Spec. Expenses - Other	\$ -	\$ -	\$ -
Total 596600 · Program Specific Expenses	\$ 128,500	\$ 128,500	\$ -
671200 · Telephone Service Charges	\$ 5,000	\$ 5,000	\$ -
673100 · Insurance	\$ -	\$ -	\$ -
673101 · Worker's Comp	\$ 35,752	\$ 35,752	\$ -
673102 · CAPRI-GEN INS	\$ 117,000	\$ 117,000	\$ -
673100 · Insurance - Other	\$ -	\$ -	\$ -
Total 673100 · Insurance	\$ 152,752	\$ 152,752	\$ -
721100 · Fixed Assets-Structures/Impro	\$ -	\$ -	\$ -
721100 · Fixed Assets-Structures/Impro - Other	\$ 263,000	\$ 263,000	\$ -
721101 · Construction in Progress	\$ 150,000	\$ 125,000	\$ (25,000)
721102 * FA- S&I Not Capitalized	\$ 1,000	\$ 1,000	\$ -
Total 721100 · Fixed Assets-Structures/Impro	\$ 414,000	\$ 389,000	\$ (25,000)
731100 · Fixed Assets-Equipment	\$ -	\$ -	\$ -
731100 · Fixed Assets-Equipment - Other	\$ 10,000	\$ 10,000	\$ -
731101 · FA-Equip-Not Capitalized	\$ 8,000	\$ 8,000	\$ -
Total 731100 · Fixed Assets-Equipment	\$ 18,000	\$ 18,000	\$ -
6331 · Interest Exp-Bond	\$ 60,481	\$ 60,481	\$ -
6332 · Bond Principal	\$ 144,000	\$ 144,000	\$ -
TOTAL EXPENSES + FA+ Bond Int	\$ 3,816,287	\$ 3,804,307	\$ (11,980)
NET INCOME (INCL BOND+ INT+FA)	\$ 356,572	\$ 395,452	\$ 38,880

Used real cost + 10% and added above and beyond for architect fees, potential extra costs

\$ 12,064	\$ 11,681	\$ (383)
\$ -	\$ -	\$ -
\$ 1,516	\$ 1,516	\$ -
\$ 8,679	\$ 7,955	\$ (724)
\$ 4,250	\$ 4,250	\$ -
\$ -	\$ -	\$ -
\$ 88,648	\$ 85,644	\$ (3,004)
\$ -	\$ -	\$ -
\$ 121,857	\$ 113,306	\$ (8,550)
\$ 13,741	\$ 12,111	\$ (1,630)
\$ 11,435	\$ 11,435	\$ -
\$ -	\$ -	\$ -
\$ 147,032	\$ 136,851	\$ (10,181)
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 11,993	\$ 11,993	\$ -
\$ -	\$ -	\$ -
\$ 24,657	\$ 26,470	\$ 1,813
\$ 56,350	\$ 56,350	\$ -
\$ -	\$ -	\$ -
\$ 92,999	\$ 94,812	\$ 1,813
\$ -	\$ -	\$ -
\$ 4,331	\$ 4,331	\$ -
\$ 15,788	\$ 15,056	\$ (733)
\$ 7,195	\$ 6,622	\$ (573)
\$ 9,708	\$ 7,300	\$ (2,408)
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 4,391	\$ 4,143	\$ (248)
\$ 2,362	\$ 2,362	\$ -
\$ -	\$ -	\$ -
\$ 326	\$ 201	\$ (125)
\$ 3,340	\$ 3,164	\$ (177)
\$ 7,352	\$ 7,019	\$ (333)
\$ 7,422	\$ 7,410	\$ (12)
\$ 3,324	\$ 2,727	\$ (597)
\$ 265	\$ 265	\$ -
\$ 13,722	\$ 13,722	\$ -
\$ 1,719	\$ 1,719	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 7,839	\$ 7,071	\$ (769)
\$ 10,611	\$ 10,285	\$ (325)
\$ 2,324	\$ 2,125	\$ (199)
\$ 2,712	\$ 2,687	\$ (25)
\$ -	\$ -	\$ -
\$ 9,424	\$ 9,324	\$ (100)
\$ -	\$ -	\$ -
\$ 114,157	\$ 107,534	\$ (6,623)
\$ 4,125	\$ 3,987	\$ (139)
\$ -	\$ -	\$ -
\$ 36,840	\$ 36,840	\$ -
\$ 104,447	\$ 104,447	\$ -
\$ -	\$ -	\$ -
\$ 141,287	\$ 141,287	\$ -
\$ -	\$ -	\$ -
\$ 289,860	\$ 289,860	\$ -
\$ 26,180	\$ 14,028	\$ (12,152)
\$ -	\$ -	\$ -
\$ 316,039	\$ 303,887	\$ (12,152)
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 11,001	\$ 11,001	\$ -
\$ 11,001	\$ 11,001	\$ -
\$ 64,852	\$ 64,852	\$ -
\$ 138,000	\$ 138,000	\$ -
\$ 3,390,869	\$ 3,416,932	\$ 26,063
\$ 498,333	\$ 485,485	\$ (12,848)

861100 · Appropriations for Contingencies	\$ 350,000	\$ 350,000
088300 · Capital Reserve	\$ 473,296	\$ 473,296
882100 · General Reserve	\$ 250,000	\$ 250,000
Building Renovations Reserve	\$ 100,000	\$ 100,000

Unassigned Fund Balance	\$ 3,208,867	\$ 3,247,747
TOTAL BUDGET (fund balance + revenue)	\$ 8,198,450	\$ 8,225,350
	2023-2024 TOTAL	2023-2024 TOTAL

TOTAL REVENUE	\$ 4,172,858	\$ 4,213,259
BOND COSTS	\$ 204,481	\$ 204,481
TOTAL OPEX (no Assets or Bond Costs)	\$ 3,179,806	\$ 3,192,826
NET INCOME AFTER OPEX	\$ 993,052	\$ 1,020,433
TOTAL OPEX + BOND COSTS (no Assets)	\$ 3,384,287	\$ 3,397,307
NET INCOME AFTER OPEX + BOND COSTS	\$ 788,571	\$ 815,952
TOTAL OPEX + BOND COSTS + FIXED ASSETS	\$ 3,816,287	\$ 3,804,307
NET INCOME AFTER OPEX + BOND COSTS + FIX	\$ 356,571	\$ 408,952

22-23 (Total Amended)	22-23 (Total Amended)
\$ 3,889,202	\$ 3,902,416
\$ 202,852	\$ 202,852
\$ 2,860,976	\$ 2,899,191
\$ 1,028,225	\$ 1,003,225
\$ 3,063,828	\$ 3,102,043
\$ 825,373	\$ 800,373
\$ 3,390,869	\$ 3,416,932
\$498,333	\$485,485



MEMORANDUM

Date: 11/14/23

To: Jeff Brier, General Manager

From: Mike Koenig, K-8th Child-Care Director / Linda Friedlin, EEC Director

Re: Expansion of Transitional Kindergarten In California (AB-130)

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

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

DETERMINATION

The K-8th Child-Care Director and the EEC Director have thoroughly discussed the program impacts of AB-130. At this time, the after-school program will not seek to change its license to accommodate this expansion. The after-school program is currently licensed for ages 5-12 years old. Applying for a revised license to accommodate the expansion of TK would open the door for children to join the program just before their 4th birthday. The ASP program is currently made up of roughly 30% kindergarteners age 5, and for the last 8 years, has operated at capacity (86 kids) throughout each school year. Both transitional kindergarten and kindergarten are optional grades, children are only required to attend school in California once they turn 6. Although a financial hardship for some families, the Highlands Recreation District currently provides care for this age group in the Early Education Center. We believe children ages 4-5 are better served in preschool with more individualized attention and less freedom to wander.