



# Highlands Recreation District

1851 Lexington Avenue • San Mateo, CA 94402

(650) 341-4251 • Fax (650) 349-9627

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

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

## Board Meeting Packet

**November 8, 2022**

**7:00 P.M. – Regular Board Meeting**

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

Topic: HRD Regular Board Meeting

Time: November 8, 2022 07:00 PM Pacific Time (US and Canada)

Location: 1851 Lexington Ave., San Mateo, CA 94402 (MPR)

Remote Teleconference Location: Hyatt Centric Chicago Magnificent Mile, 633 North Saint Clair Street, Chicago, IL. 60611 (Business Center)

Remote Teleconference Location: Grand Hyatt, 1 Baha Nar Blvd, Nassau, Bahamas (Business Center)

Board meetings are held both in-person and via Zoom. The public is encouraged to participate in whatever form they are most comfortable. If participating remotely via Zoom, see details below:

Topic: HRD Board of Directors Regular Meeting

Time: Nov 8, 2022 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/9896708662>

Meeting ID: 989 670 8662

One tap mobile

+16694449171,,9896708662# US

+16699006833,,9896708662# US (San Jose)

Dial by your location

+1 669 444 9171 US

+1 669 900 6833 US (San Jose)

+1 719 359 4580 US

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 689 278 1000 US

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

+1 309 205 3325 US

+1 312 626 6799 US (Chicago)

+1 360 209 5623 US

+1 386 347 5053 US

+1 507 473 4847 US

+1 564 217 2000 US

+1 646 931 3860 US

Meeting ID: 989 670 8662

Find your local number: <https://us06web.zoom.us/j/9896708662>

1. Call to Order 7:00PM
2. Review and approval of the minutes for Regular Board Meeting on October 11, 2022

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. Closed Session
  - a. PUBLIC EMPLOYEE APPOINTMENT: Pursuant to Government Code Section 54957(b), consider the qualifications of candidates for the position of General Manager.
  - b. CONFERENCE WITH LABOR NEGOTIATOR, UNREPRESENTED EMPLOYEE: Pursuant to Government Code Section 54957.6(a), conference with District designated labor negotiator, Chris Gurr, to provide instructions regarding negotiations related to the General Manager position.
5. Open session reports re: closed items
6. Manager’s Report
  - a. Administration
  - b. Programming
7. Financial Report
8. Old Business
9. New Business
  - a. Discussion/Motion: Employee Benefits and Contribution levels for Exempt & Regular Non-Exempt Full Time Employees
  - b. Discussion/Motion: General Manager Compensation (salary, salary schedule, and compensation paid in the form of fringe benefits)
10. UPCOMING MEETINGS: December 13, January 10, February 14
11. Review and Payment of Bills
  - a. Action: Motion to approve Expenditures
12. HRD Board of Directors Announcements
13. Adjournment

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

To comment orally in real time during the meeting, you may use the Zoom “raise hand” function on your computer screen or the \*9 function on your phone.

Board Meetings are accessible to people with disabilities. Individuals who need special assistance or disability-related modification or accommodation (including auxiliary aids or services) to participate in this meeting; or who have a disability and wish to request an alternative format for the agenda, meeting notice, agenda packet or other writings that may be distributed at the meeting, should contact the Board Secretary at [generalmanager@highlandsrec.ca.gov](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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HIGHLANDS RECREATION DISTRICT  
REGULAR BOARD MEETING MINUTES (DRAFT)

Tuesday, October 11, 2022

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

Attendees

Community Members wishing to attend are encouraged to teleconference into the meeting or attend in- person.

Join Zoom Meeting

<https://us06web.zoom.us/j/9896708662>

Meeting ID: 989 670 8662

Board Members:

Michelle McNeil (President)

Andrew Aquino

Pam Merkadeau

Eric Olbekson

Shirin Bakhshay (Absent)

Staff:

Mike Koenig (Interim General Manager)

Dan Ryken (Aquatics Supervisor)

Kristen Lein (Early Education Director)

1. Call to Order

The meeting was called to order at 7:02 pm by President McNeil.

2. Review and Approval of Minutes

Board Member Olbekson made a motion, Board Member Aquino second, to approve the Special Meeting Minutes from September 22, 2022. The motion passed.

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

3. Public Forum

Nothing to report.

4. Manager's Report

a. Programming

b. Administration

5. Financial Report

Monthly Statement

6. Old Business

a. Discussion: Personnel Committee General Manager search update

-The personnel Committee has identified 4 potential candidates. A community panel has been formed to conduct the first round of interviews. Local candidates will interview the week of 10/17 and out of town candidates will interview the week of 10/24.

b. Discussion/Motion: Approve Personnel Committee recommendation for 2022-23 salary & benefits

-Board members discussed the Personnel Committee's recommendation to increase select pay ranges.

Board Member Merkadeau made a motion, Board Member Aquino second, to approve the adjusted ranges. The motion passed unanimously.

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

-Board members discussed the Personnel Committee's recommendation to increase select vacation accrual rates. It was decided that the District amend the Personnel Committee's recommendation to leave employee's vacation cap at 1.5 times annual accrual rate as opposed to lowering it to 1.25.

Board Member Olbekson made a motion, Board President McNeil second, to approve Personnel Committee's recommended accrual rates and leave the accrual cap unchanged. The motion passed.

Vote: AA - Y; SB -Absent; MM – Y; PM - N; EO –Y

-Board members discussed the Personnel Committee's recommendation to add a second floating holiday for all RE, RE-I, and RE-II employees after two months of service. Additionally, District employee's other floater can now be used anytime after two months of service and is no longer tied to their birthday. Both floating holidays should be used during the fiscal year they were earned and may not carry over into following fiscal year.

Board Member Olbekson made a motion, Board Member Aquino second, to approve the additional floating holiday. The motion passed unanimously.

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

7. New Business

a. Discussion/Motion: Review and Approve Amended Fiscal Year Budget for 2022-23

-Board members reviewed amended fiscal year 2022-23 budget.

Board Member Olbekson made a motion, Board Member Merkadeau second, to approve the resolution. The motion passed unanimously.

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

8. UPCOMING MEETINGS: November 8, December 13, January 10

9. Review and Payment of Bills

Board Member Aquino made a motion, Board Member Olbekson second, to pay the bills. The motion passed unanimously.

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

10. HRD Board of Directors Announcements

-Nothing to report.

11. Adjournment

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

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

The Meeting adjourned at 8:27 p.m.

Respectfully Submitted,

Mike Koenig  
Interim General Manager



## MEMORANDUM

Date: November 8, 2022  
To: HRD Board of Directors  
From: Mike Koenig, Interim General Manager  
Re: General Manager's Report Update

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### **HRD Facilities and Grounds**

- Bell Plumbing has repaired the leaking valve by the playground entrance. The valve was brought up to grade for easier access and is now functional for future use.
- On October 10, Reliable Fire Extinguisher replaced all facility fire extinguishers. This is an annual service that usually takes place in October.
- On November 3, Hue & Cry performed its annual fire inspection on the main building. All fire audible alarm devices located throughout the building were tested.

### **Bunker Hill Easement Agreement Update**

On 11/1, staff was contacted by the owner of 2312 Bunker Hill Drive in regard to a surface water drainage system behind owners property. Staff was informed that the pipe was broken and in need of repair as inspected by owner. Per the amended easement agreement of 2015, all costs and responsibilities related to the drainage system in any way shall be shared equally by the owner at 2312 and neighbor at 2304 Bunker Hill Drive. Additionally, the easement is to be inspected by a fully-qualified specialist at least once each calendar year. Staff sent a reminder notice to the owners of 2312 and 2304 that an inspection is due and confirmation of completion is required.

### **Playground and Sports Court Renovation Project Update**

G&G Builders confirmed that they now have all material and equipment on hand to begin the project. Staff met with G&G Builders on November 2 for a pre-construction walk through. After walk through, contractor was given a notice to proceed. G & G Builders will mobilize on November 4. Work shall be completed 90 days after the start date established in the notice to proceed. Liquidated damages of \$200/day will be assessed for each additional day required to complete the work after 90 days.

### **Board Member Transition Timing Update**

Staff reached out to District Counsel for timing clarification on the transition of board members. This year the election is on 11/8/2022 but Highlands Recreation District will not be included because three candidates filed for three available spots. Board President Michelle McNeil's term will end at noon on 12/2/2022 and new Board Member Uy Ut's term will begin at this time.

- Board Member Transition
  - Terms begin/end at noon 12/2/2022.
  - Last regular meeting of "old" Board = 11/8/2022.



- 1st regular meeting of “new” Board = 12/13/2022

### **ASP Update**

- For October, the program continues to track as anticipated. Nothing to report.
- Fall Camp was early this year running from October 3-7. Enrollment came on late and registration was better than anticipated.
- The ASP program will begin advertising for the 2023-2024 school year this month. Priority enrollment for Highlands Residents will begin January 9. Currently enrolled family lottery will begin January 23. New non-resident family lottery will begin February 6.
- On October 19 the program celebrated Unity Day and kicked off our Anti-Bullying campaign. Staff read them a book talking about how to overcome bullying and how to embrace being unique. After the book, staff had an open discussion and did an activity.
- On October 31 the program had a Halloween celebration with the kids. The kids got to hit pinata's and do Halloween crafts. The children enjoyed wearing their costumes to the rec.

### **Seasonal Programs and Rentals Update**

#### **Events**

- October 28 was the annual Halloween Family Fun Night. All activities offered prior to the pandemic returned this year. Although attendance has not returned to pre pandemic levels, there was a nice turnout.
- The October 17 senior presentation was a success. Guest speaker Jackie Jacobi from the League of Women Voters presented on the different propositions on the ballot. Twenty-five seniors attended.
- November 10 will be the Senior Social lunch at Harry's Hofbrau in Redwood City to celebrate a late Octoberfest.
- December 2 is the annual Holly Jolly Holiday event. Presale tickets are available beginning November 1.

#### **Rentals**

- Facility rentals have begun to surge as of October & November. There were nine rentals in October and six in November so far. Staff are currently researching picnic rental policies and pricing used by other municipalities in anticipation of the playground renovation.

#### **Classes**

- The second round of Fall classes began on October 10. New classes include basketball skills training, checkmate chess, and beginning pickleball.
- The Winter activity guide was mailed out in late October. Registration for Highlands residents begins November 14 and non-resident registration begins 11/21.



## MEMORANDUM

Date: November 8, 2022  
To: Mike Koenig, Interim General Manager  
From: Kristen Lein, Early Education Director  
Re: Early Education Center Program Update

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### CURRENT PROGRAM UPDATES

- EEC staff hosted a Fall pumpkin patch and petting zoo for families on October 21. We had 100% turnout and families were excited to be able to spend time with each other and staff.
- EEC staff are working with San Mateo County Quality Counts coach to improve classroom environments and interactions. This is a free program through the San Mateo County Office of Education which offers free trainings, coaching and grants to preschool programs. The EEC program will be going through a rating process later in the year. This rating process achieves the following:
  - Assesses program quality comparably across provider types (publicly and privately funded, centers and family child-care homes) throughout the state;
  - Aligns program standards with early learning and practitioner standards;
  - Supports continuous quality improvement for participating programs and their staff;
  - Provides families with information about program quality to assist them in making informed choices.

### FISCAL IMPACTS

- The EEC was informed on October 26 that a family will be departing the program on November 30. The Director is reaching out to families on the waitlist. The family gave less than the required 60 days' notice and will be responsible to pay for the month of December if a replacement is not found.

### RISKS/OPPORTUNITIES

- With coaching through Quality Counts, EEC improves its chances of receiving higher grant money amounts and it provides more opportunities for free professional development for staff.

### UPCOMING EVENTS

- November 2nd- Staff meeting early closure 4pm
- November 11<sup>th</sup>- Veterans Day, EEC closed
- November 24-25<sup>th</sup>- EEC Closed



## MEMORANDUM

**Date:** November 8, 2022  
**To:** Mike Koenig, Interim General Manager  
**From:** Daniel Ryken, Aquatics Supervisor  
**Re:** Aquatics Program Update

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### 1. Maintenance Update

- On Friday, October 14, City Mechanical came out to look at the heaters and diagnose why they were shutting down when the pool temp was lower than the set point for the heaters. It was determined that the heat exchanger in the primary heater was contaminated with debris and the heat exchanger in the secondary heater was partially contaminated with debris. This debris are causing the heaters to get a false reading from the water and would shut off, because the feedback was that the pool was at temperature. The solution was to either clean the heat exchangers or replace them. The District was told that we would be sent an estimate for the work. Anticipating that the cost would be over \$1000, the District also reached out to Bay Area Mechanical to get an additional estimate for the work. The estimate for cleaning out the heat exchangers would be \$4300 with Bay Area Mechanical. The district is still waiting for the estimate from City Mechanical. In the interim, the Aquatics Department has done a deep cleaning of our filter system which has improved the heaters performance while we hopefully resolve the situation soon.

### 2. Lap Swim and Recreational Swim

- We have seen a slight reduction in attendance for Lap Swimming, Part of this is due to the heater situation and part of it is due to the weather getting colder. A reduction in use is always anticipated around the fall and winter. Staffing has been reduced during these times to reflect the lower usage.

### 3. Swim Lessons

- There has been a reduction in swim lessons due to the heater situation. The good news is that once we have fixed the situation, we have added staff to increase offerings for the winter. The plan is to make up for some of the Fall losses in the Winter with increased capacity.

### 4. Swim Team

- Swim team continues to slowly grow. There are on average 4 try outs per week for new swimmers. On Nov. 5<sup>th</sup> the team hosted Gold Medalist Jason Lezak for a swim clinic and motivational talk. The event brought in about \$900 in revenue for the District.

#### **5. Rentals**

- This month we will receive revenue from Nueva School and Burlingame Aquatics Water Polo that used the pool from August to October. San Francisco Merrionettes and Scuba Fusion continue to be consistent rental programs for the Highlands Pool.

#### **Risks/Opportunities.**

- We are hoping to rectify the heater situation as soon as possible. This will hopefully bring some swimmers back to the pool.
- We are reducing all staff hours based on lower pool usage. This will continue through the winter. The only staff without reduced hours are the Coordinator, Swim Coach and Private lesson instructor.
- We will be closing the pool during late fall/winter holidays to help lower staff costs throughout the winter.

#### **Upcoming Events**

November 5<sup>th</sup>- Jason Lezak Clinic

November 11<sup>th</sup>-Pool Closed for Veterans Day

November 14<sup>th</sup>- Winter Registration Begins

Highlands Recreation District  
Balance Sheet (accrual)  
As of October 31, 2022

	10/31/2022	10/31/2021	9/7/2022 PRELIM 6/30/2022	FINAL 6/30/2021	FINAL 6/30/2020
<b>ASSETS</b>					
<b>Current Assets</b>					
<b>Checking/Savings</b>					
004000 - Petty Cash	100.00	300.00	300.00	100.00	100.00
005000 - Silicon Valley Bank	314,282.57	338,598.49	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	3,261,690.21	2,192,733.26	3,292,125.90	2,384,003.73	2,521,689.13
<b>Total Checking/Savings</b>	<b>3,576,152.78</b>	<b>2,531,711.75</b>	<b>3,708,756.25</b>	<b>2,717,909.36</b>	<b>2,989,009.78</b>
<b>Accounts Receivable</b>					861.48
<b>Total Accounts Receivable</b>				301.55	861.48
<b>Other Current Assets</b>					
027000 - Interest Receivable	-	-	8,632.46	5,692.11	10,935.10
040000 - Prepaid Expenses	1,707.21	5,236.48	18,966.53	18,717.08	15,786.65
<b>Total Other Current Assets</b>	<b>1,707.21</b>	<b>5,236.48</b>	<b>27,598.99</b>	<b>24,409.19</b>	<b>26,721.75</b>
<b>Total Current Assets</b>	<b>3,577,859.99</b>	<b>2,536,948.23</b>	<b>3,736,357.24</b>	<b>2,742,620.10</b>	<b>3,016,593.01</b>
<b>Fixed Capital Assets, net of depreciation</b>					
<b>Building</b>	4,221,935.96	4,408,560.76	4,283,798.22	4,471,074.20	3,033,866.52
<b>Improvements</b>	114,913.43	126,771.11	118,865.99	104,899.18	113,793.26
<b>Equipment</b>	112,419.25	127,040.27	118,326.37	108,168.15	130,959.53
<b>Land</b>	19,532.00	19,532.00	19,532.00	19,532.00	19,532.00
<b>Construction in Progress</b>	27,461.50	2,572.00	27,461.50	2,516.50	1,479,259.42
<b>Total Fixed Assets</b>	<b>4,496,262.14</b>	<b>4,684,476.14</b>	<b>4,567,984.08</b>	<b>4,706,190.03</b>	<b>4,777,410.73</b>
<b>TOTAL ASSETS</b>	<b>8,074,122.13</b>	<b>7,221,424.37</b>	<b>8,304,341.32</b>	<b>7,448,810.13</b>	<b>7,794,003.74</b>
<b>LIABILITIES &amp; EQUITY</b>					
<b>Liabilities</b>					
<b>Current Liabilities</b>					
<b>Accounts Payables</b>					
064000 - Accounts Payable		(2,844.01)	51,659.88	44,680.32	490,532.37
<b>Total Accounts Payable</b>		(2,844.01)	51,659.88	44,680.32	490,532.37
<b>Other Current Liabilities</b>					
065000 - Payroll Liab			1,881.70	2,408.01	4,731.16
065010 - Payroll Liab-FSA	5,638.78	6,167.02	3,744.87	3,387.19	5,922.75
066400 - Accr Sales Tax	-	-	29.00	125.00	673.00
068500 - Other Accrued Expenses			124,781.02	118,702.83	71,499.41
80002 - accr interest pay - bond	10,452.14	11,165.14	22,330.32	23,704.66	25,027.34
80003 - Bond Principal accrual	24,000.00	23,000.00	115,000.00	110,833.34	106,666.68
<b>Total Other Current Liabilities</b>	<b>40,090.92</b>	<b>40,332.16</b>	<b>267,766.91</b>	<b>259,161.03</b>	<b>214,520.34</b>
<b>Total Current Liabilities</b>	<b>40,090.92</b>	<b>37,488.15</b>	<b>319,426.79</b>	<b>303,841.35</b>	<b>705,052.71</b>
<b>Long Term Liabilities</b>					
265900 - COP Bond	1,999,000.00	2,138,000.00	2,046,000.00	2,183,166.66	2,315,333.32
266000 - Compensated absences	50,011.21	53,648.17	55,325.47	56,775.12	36,616.00
<b>Total Long Term Liabilities</b>	<b>2,049,011.21</b>	<b>2,191,648.17</b>	<b>2,101,325.47</b>	<b>2,239,941.78</b>	<b>2,353,949.32</b>
<b>Total Liabilities</b>	<b>2,089,102.13</b>	<b>2,229,136.32</b>	<b>2,420,752.26</b>	<b>2,543,783.13</b>	<b>3,059,002.03</b>
<b>Equity</b>					
081300/081400 - Fund Balance	5,443,779.08	4,553,716.00	4,681,373.24	4,640,516.34	4,698,539.97
Investment in Capital Asset Net of Debt	2,473,262.14	2,523,476.14	2,406,984.08	2,412,190.03	2,355,410.73
Amount to be provided	(2,033,452.14)	(2,172,165.14)	(2,183,330.32)	(2,317,704.66)	(2,447,027.34)
Change in net position	101,430.94	87,261.05	978,562.06	170,025.29	128,078.35
<b>Total Equity</b>	<b>5,985,020.00</b>	<b>4,992,288.05</b>	<b>5,883,589.06</b>	<b>4,905,027.00</b>	<b>4,735,001.71</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>8,074,122.13</b>	<b>7,221,424.37</b>	<b>8,304,341.32</b>	<b>7,448,810.13</b>	<b>7,794,003.74</b>

Highlands Recreation Center

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

	Oct 22	Oct 21	Oct 20	July 20 - Oct 20	July 21 - Oct 21	Jul 22 - Oct 22	APPROVED BUDGET	33% % of Budget	DIFF Budget - Current YTD	DIFF Curr YTD - Last Yr YTD
Unrestricted beginning Fund Balance							2,492,837.00			
<b>Income</b>										
102100 Property Taxes	1,948.59	407.42	16,015.89	17,531.34	655.38	1,948.59	612,557.00	0.32%	610,608.41	1,293.21
102101 ERAF	0.00	0.00	0.00	46,182.63	97,107.48	80,874.42	173,000.00	46.75%	92,125.58	(16,233.06)
152100 Interest Earned	393.40	7.33	15.34	49.78	13.42	1,256.55	42,310.00	2.97%	41,053.45	1,243.13
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
232100 Park & Recreation Fees							177,952.00	0.00%	177,952.00	-
ASP	77,362.00	59,502.00	40,504.00	146,189.00	232,300.16	284,019.00	940,000.00	30.21%	655,981.00	51,718.84
Pool	22,562.30	21,613.06	25,183.78	85,503.46	174,267.49	143,300.00	438,700.00	32.86%	295,400.00	(30,957.49)
Seasonal Prog	4,164.16	7,097.80	2,169.00	530.00	50,513.30	48,146.52	180,000.00	30.09%	111,853.48	(2,366.78)
Fac Rental	7,198.50	6,569.00	4,224.00	14,094.00	23,305.50	28,657.50	90,000.00	31.84%	61,342.50	5,352.00
EEC	109,834.90	98,080.20	76,352.50	237,107.50	392,490.90	411,937.90	1,355,205.00	30.40%	943,267.10	19,447.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
Transaction fees	807.74	793.00	510.00	1,887.50	3,825.00	5,651.13	18,000.00	31.40%	12,348.87	1,826.13
Total Park & Rec fees	221,929.60	193,855.06	148,943.28	485,311.46	876,692.35	921,712.05	3,001,905.00	30.70%	2,080,192.95	45,019.70
264200 State-Dated Checks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
265900 Miscellaneous Revenue **	20.00	7,101.50	15,782.00	35,273.01	23,573.12	5,122.82	16,500.00	31.05%	11,377.18	(18,450.30)
Total Income	224,291.59	201,171.31	180,766.51	584,348.22	998,041.75	1,010,914.43	4,024,224.00	25.12%	3,013,309.57	12,872.68
<b>Expense</b>							6,517,061.00			
411100 Permanent Salaries	18,487.70	40,863.32	28,748.68	126,637.85	140,534.08	70,682.06	394,861.00	17.90%	324,178.94	(89,852.02)
411101 Temporary Out of Class	4,278.58	0.00	500.00	2,000.00	0.00	16,614.32	26,800.00	61.99%	10,185.68	16,614.32
416101 Office Wages	9,417.61	8,751.67	6,482.72	22,433.30	34,077.09	38,954.17	177,500.00	21.95%	138,545.83	4,877.08
416102 Pool Wages	20,980.85	17,152.64	17,474.63	46,016.88	78,467.24	92,532.08	224,000.00	41.31%	131,467.92	14,064.84
416103 Maintenance Wages	5,270.72	4,779.46	4,533.39	16,803.93	17,586.38	19,219.07	68,536.00	28.04%	49,316.93	1,632.69
416104 Supervision Wages	4,709.75	3,967.56	0.00	0.00	14,765.23	17,419.24	63,000.00	27.65%	45,580.76	2,654.01
416107 ASP/Camp Wages	20,572.50	15,354.13	14,588.27	50,409.94	74,007.81	80,636.01	287,000.00	28.10%	206,363.99	6,828.20
416108 EEC Wages	42,750.96	41,623.31	30,037.17	112,252.51	140,254.44	147,646.36	525,788.00	28.08%	378,141.64	7,391.92
416110 Vacation Expense	-4,623.56	-5,423.19	1,227.99	3,878.56	-3,126.95	-5,314.26	0.00	0.00%	5,314.26	(2,187.31)
431100 Social Security	7,728.52	8,176.91	6,293.21	23,113.35	30,832.48	29,535.58	107,922.00	27.37%	78,386.42	(1,296.90)
431200 Medicare Contribution	1,807.47	1,912.34	1,471.78	5,405.01	7,210.84	6,907.50	25,240.00	27.37%	18,332.50	(303.34)
445100 Unemployment Insurance	0.00	0.00	-165.48	-165.48	0.00	0.00	0.00	0.00%	-	-
463100 District Employee Benefits	8,758.21	14,455.52	10,332.31	51,285.52	59,182.08	44,919.45	210,817.00	21.31%	165,897.55	(14,282.83)
PAYROLL EXP SUBTOTAL	140,139.31	161,613.67	121,504.67	460,051.37	593,790.72	559,751.58	2,111,464.00	26.61%	1,551,712.42	(34,039.14)
416105 Program Specialist	9,660.04	9,380.65	0.00	0.00	24,855.22	19,630.48	96,000.00	20.45%	76,369.52	(5,224.74)
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	229.63	890.00	29.49	29.49	890.00	229.63	8,600.00	2.67%	8,370.37	(660.37)
515600 Household Expense	5,833.37	5,809.47	7,470.89	21,860.06	17,031.42	17,794.18	67,960.00	26.18%	50,165.82	762.76
519300 Office Expense	12,196.59	7,749.41	5,344.23	19,423.27	30,242.07	36,369.55	97,400.00	37.34%	61,030.45	6,127.48
533100 Memberships	455.10	824.23	127.79	4,507.40	9,049.62	7,186.91	18,400.00	43.82%	9,213.09	(1,862.71)
542300 Maintenance-Equipment	844.30	144.36	1,506.35	3,384.20	579.44	8,768.36	17,600.00	49.82%	8,831.64	8,188.92
545900 Maintenance-Facilities & Imprv	7,238.98	17,704.13	3,180.80	9,369.48	25,591.29	27,928.21	60,250.00	46.35%	32,321.79	2,336.92
563800 Utility Expense	8,763.15	7,822.44	7,356.96	20,973.17	25,250.92	26,485.21	126,240.00	20.98%	99,754.79	1,234.29
572200 Employee Expense Reimb	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
585600 Contract Expenses	7,065.51	2,146.67	9,513.32	39,463.36	3,711.66	12,935.50	65,950.00	19.61%	53,014.50	9,223.84
596800 Program Specific Expenses	9,784.27	9,955.00	4,800.17	12,111.36	26,501.89	27,175.42	129,300.00	21.02%	102,124.58	673.53
671200 Telephone Service Charges	331.46	1,387.46	606.00	2,382.87	5,648.40	1,245.70	2,000.00	62.29%	754.30	(4,402.70)
673100 Insurance	0.00	7,907.15	0.00	54,152.38	55,645.80	70,643.50	124,470.00	56.76%	53,826.50	14,997.70
721102 F/A Struct. & Imprvmts not cap.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
731101 F/A Equipment not capitalized	0.00	0.00	0.00	0.00	1,477.57	0.00	13,040.00	0.00%	13,040.00	(1,477.57)
TOTAL OPERATING EXPENSES	202,541.71	223,335.14	161,440.67	647,708.41	820,266.02	816,144.23	2,936,674.00		2,120,529.77	(4,121.79)
NET INCOME AFTER OPERATING EXP	21,749.88	-22,163.83	19,315.84	-63,360.19	177,775.73	194,770.20	1,087,550.00		892,779.80	16,984.47
633100 Bond-Interest Expense	0.00	0.00	0.00	37,541.00	36,879.66	33,495.50	64,852.00	51.65%	31,356.50	(3,384.16)
633200 Bond-Principal Expense	0.00	0.00	0.00	128,000.00	128,833.33	138,000.00	138,000.00	100.00%	-	9,166.67
721100 Fixed Assets-Structures/Imprv	0.00	24,934.00	1,140.34	8,342.11	24,934.00	0.00	430,412.00	0.00%	430,412.00	(24,934.00)
721101 Construction in Progress	0.00	55.50	0.00	0.00	55.50	0.00	0.00	0.00%	-	(55.50)
731100 Fixed Assets-Equipment	0.00	23,637.82	0.00	0.00	23,637.82	0.00	4,000.00	0.00%	4,000.00	(23,637.82)
TOTAL FIXED ASSETS	0.00	48,627.32	1,140.34	8,342.11	48,627.32	0.00	434,412.00	0.00%	434,412.00	(48,627.32)
NET INC AFTER OPEX, BOND INT & PRINC PYMT. & F/A	21,749.88	-70,791.15	18,175.50	-237,243.30	-36,564.58	23,274.70	450,286.00		427,011.30	59,839.28
80002 Accrued Bond Interest payable						10,452.14				
80003 Accrued Bond Principal						24,000.00				
881100 Approp. for Contingencies						350,000.00				
883300 Capital Reserve						473,296.00				
882100 General Reserve						250,000.00				
Building Renovations Reserve						100,000.00				
Unassigned Fund balance						1,769,827.00				
						6,517,061.00				

\*\*Returned ck fee- \$20

# Highlands Recreation District Sales by Item Summary October 2022

11/02/22

	Oct 22			
	Qty	Amount	% of Sales	Avg Price
<b>Service</b>				
ASP-FALL CAMP (FALL CAMP)	19	1,214.00	0.5%	63.89
ASP-IN CROWD (IN CROWD)	11	5,259.00	2.2%	478.09
ASP-Summer Camp (ASP-Summer Camp)	0	0.00	0.0%	0.00
ASP-WINTER CAMP (ASP-WINTERCAMP)	7	700.00	0.3%	100.00
ASP Fees	128.00	72,038.00	30.6%	562.80
EARLY EDUCATION CENTER (EARLY EDUCATION CENTER)	45	112,302.90	47.8%	2,495.62
Interest Inc (Interest Income)	1	393.40	0.2%	393.40
Misc Revenues (Misc Revenues)	1	20.00	0.0%	20.00
Pool-Drop In (Pool Drop-In Fees)	80	755.00	0.3%	9.44
POOL-NON-RES PUNCH CARD (POOL-NON-RES PUNCH CARD)	16	1,940.00	0.8%	121.25
POOL-PRIV/SEM (PRIV/SEMI)	82	4,414.72	1.9%	53.84
Pool-Rental (Pool-Rental)	2	1,500.00	0.6%	750.00
POOL-RESIDENT PUNCH CARD (POOL-RESIDENT PUNCH CAR...)	15	1,277.00	0.5%	85.13
POOL-SWIM CLINIC (POOL-SWIM CLINIC)	49	3,520.00	1.5%	71.84
Pool-Swim Lessons (Group Swimming Lessons)	28	-144.00	-0.1%	-5.14
Pool-Swim Team (Swim Team)	1	12,139.58	5.2%	12,139.58
Pool Member-Resident (Pool Member-Resident)	5	140.00	0.1%	28.00
Property Taxes (Property Taxes)	1	1,948.59	0.8%	1,948.59
Rentals (Rentals)	14.00	9,348.50	4.0%	667.75
Seasonal Program (Seasonal Program)	64	2,280.16	1.0%	35.63
Special Events (Special Events)	166.00	3,196.00	1.4%	19.25
TRANSACTION FEE (TRANSACTION FEE)	134	807.74	0.3%	6.03
<b>Total Service</b>	<b>869.00</b>	<b>235,050.59</b>	<b>100.0%</b>	<b>270.48</b>
<b>TOTAL</b>	<b>869</b>	<b>235,050.59</b>	<b>100.0%</b>	<b>270.48</b>

0.0

235,050.59 +

REFUNDS 7,597.00 -

BCK 3,162.00 -

003

224,291.59 \*

## Highlands Recreation District Sales by Item Summary July through October 2022

	Jul - Oct 22			
	Qty	Amount	% of Sales	Avg Price
<b>Service</b>				
ASP-FALL CAMP (FALL CAMP)	104	18,939.00	1.8%	182.11
ASP-IN CROWD (IN CROWD)	33	16,059.00	1.5%	486.64
ASP-Summer Camp (ASP-Summer Camp)	152	37,565.00	3.6%	247.14
ASP-WINTER CAMP (ASP-WINTERCAMP)	23	2,644.00	0.3%	114.96
ASP Fees	343.00	215,063.00	20.6%	627.01
EARLY EDUCATION CENTER (EARLY EDUCATION CENTER)	177	414,405.90	39.8%	2,341.28
Interest Inc (Interest Income)	4	1,256.55	0.1%	314.14
Misc Revenues (Misc Revenues)	8	5,122.82	0.5%	640.35
Pool-Drop In (Pool Drop-In Fees)	1,819	18,581.00	1.8%	10.21
POOL-ID CARD (ID CARD)	31	310.00	0.0%	10.00
POOL-LIFEGUARD (Lifeguard Training/Junior Lifeguard)	6	1,015.00	0.1%	169.17
POOL-NON-RES PUNCH CARD (POOL-NON-RES PUNCH CARD)	164	15,830.00	1.5%	96.52
POOL-PRIV/SEM (PRIV/SEMI)	412	34,078.72	3.3%	82.72
Pool-Rental (Pool-Rental)	20	8,017.00	0.8%	400.85
POOL-RENTAL DEPOSIT (POOL RENTAL DEPOSIT)	1	100.00	0.0%	100.00
POOL-RESIDENT PUNCH CARD (POOL-RESIDENT PUNCH CAR...)	67	5,682.00	0.5%	84.81
POOL-SWIM CLINIC (POOL-SWIM CLINIC)	73	5,440.00	0.5%	74.52
Pool-Swim Lessons (Group Swimming Lessons)	306	17,543.00	1.7%	57.33
Pool-Swim Team (Swim Team)	4	44,425.78	4.3%	11,106.45
Pool Member-Resident (Pool Member-Resident)	7	595.00	0.1%	85.00
Property Taxes (Property Taxes)	2	82,823.01	8.0%	41,411.51
Rentals (Rentals)	45.00	33,107.50	3.2%	735.72
Seasonal Program (Seasonal Program)	375	54,110.52	5.2%	144.29
Special Events (Special Events)	169.00	3,226.00	0.3%	19.09
TENNIS COURT KEY (TENNIS COURT KEY)	2	50.00	0.0%	25.00
TRANSACTION FEE (TRANSACTION FEE)	458	5,651.13	0.5%	12.34
<b>Total Service</b>	<b>4,805.00</b>	<b>1,041,640.93</b>	<b>100.0%</b>	<b>216.78</b>
<b>TOTAL</b>	<b>4,805</b>	<b>1,041,640.93</b>	<b>100.0%</b>	<b>216.78</b>

0 = C

1,041,640.93 +  
 REFUNDS 24,793.50 -  
 B LKS 5,933.00 -  
 003  
 1,010,914.43 \*



# Highlands Recreation District Profit & Loss by Class

October 2022

10:50 AM  
11/03/22

Accrual Basis

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
<b>Income</b>							
102100 · Property Taxes	0.00	0.00	1,948.59	0.00	0.00	0.00	1,948.59
152100 · Interest Earned	0.00	0.00	393.40	0.00	0.00	0.00	393.40
232100 · Park & Recreation Fees							
232101 · Refunds - Fees	-1,235.00	0.00	0.00	-2,900.00	-2,150.00	-1,312.00	-7,597.00
232102 · Bounced Checks-Fees	-614.00	-2,468.00	0.00	-80.00	0.00	0.00	-3,162.00
232100 · Park & Recreation Fees - Other	79,211.00	112,302.90	807.74	25,542.30	9,348.50	5,476.16	232,688.60
<b>Total 232100 · Park &amp; Recreation Fees</b>	<b>77,362.00</b>	<b>109,834.90</b>	<b>807.74</b>	<b>22,562.30</b>	<b>7,198.50</b>	<b>4,164.16</b>	<b>221,929.60</b>
265800 · Miscellaneous Revenue	0.00	0.00	20.00	0.00	0.00	0.00	20.00
<b>Total Income</b>	<b>77,362.00</b>	<b>109,834.90</b>	<b>3,169.73</b>	<b>22,562.30</b>	<b>7,198.50</b>	<b>4,164.16</b>	<b>224,291.59</b>
<b>Gross Profit</b>	<b>77,362.00</b>	<b>109,834.90</b>	<b>3,169.73</b>	<b>22,562.30</b>	<b>7,198.50</b>	<b>4,164.16</b>	<b>224,291.59</b>
<b>Expense</b>							
411100 · Permanent Salaries	7,411.68	5,443.34	0.00	5,632.68	0.00	0.00	18,487.70
411101 · Temporary Out of Class	0.00	0.00	4,278.58	0.00	0.00	0.00	4,278.58
416101 · Office Wages	0.00	0.00	9,417.61	0.00	0.00	0.00	9,417.61
416102 · Pool Wages	0.00	0.00	0.00	20,980.85	0.00	0.00	20,980.85
416103 · Maintenance Wages	0.00	0.00	5,270.72	0.00	0.00	0.00	5,270.72
416104 · Supervision Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
416105 · Program Specialist	0.00	0.00	0.00	0.00	3,207.91	1,501.84	4,709.75
416107 · ASP/Camp Wages	20,572.50	0.00	0.00	0.00	0.00	0.00	20,572.50
416108 · EEC Wages	0.00	42,750.96	0.00	0.00	0.00	0.00	42,750.96
416110 · Vacation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431100 · Social Security	1,715.07	0.00	-4,623.56	0.00	0.00	0.00	-4,623.56
431200 · Medicare Contribution	401.11	2,920.17	1,169.28	1,635.27	197.25	91.48	7,728.52
463100 · District Employee Benefits	2,312.37	682.94	273.48	382.44	46.13	21.39	1,807.47
512100 · Clothing & Uniforms	0.00	2,542.77	1,993.41	1,395.61	257.03	257.02	8,758.21
515600 · Household Expense	0.00	0.00	229.63	0.00	0.00	0.00	229.63
515601 · Recology	0.00	0.00	988.13	0.00	0.00	0.00	988.13
515602 · Janitorial Supplies	40.08	622.39	682.77	0.00	0.00	0.00	1,345.24
515605 · Cleaning Company	1,050.00	1,400.00	210.00	700.00	140.00	0.00	3,500.00
<b>Total 515600 · Household Expense</b>	<b>1,090.08</b>	<b>2,022.39</b>	<b>1,880.90</b>	<b>700.00</b>	<b>140.00</b>	<b>0.00</b>	<b>5,933.37</b>
<b>519300 · Office Expense</b>							
519301 · Outside Printing & Copy Serv	0.00	0.00	4,043.19	-4.04	0.00	0.00	4,039.15
519303 · General Office Supplies	0.00	0.00	176.84	0.00	0.00	0.00	176.84
519304 · Advertising/Recruiting	0.00	0.00	1,104.00	0.00	0.00	0.00	1,104.00
519305 · Postage & Mailing Expense	0.00	0.00	1,827.30	0.00	0.00	0.00	1,827.30
519307 · Other Office Expense	14.99	0.00	964.28	12.99	24.99	0.00	1,017.23
519308 · Credit card/ACH fee	0.00	0.00	2,340.49	0.00	0.00	0.00	2,340.49
519309 · Payroll service fees	0.00	0.00	1,691.58	0.00	0.00	0.00	1,691.58
<b>Total 519300 · Office Expense</b>	<b>14.99</b>	<b>0.00</b>	<b>12,147.66</b>	<b>8.95</b>	<b>24.99</b>	<b>0.00</b>	<b>12,196.59</b>
533100 · Memberships	22.50	0.00	420.10	12.50	0.00	0.00	455.10
542300 · Maintenance-Equipment	0.00	0.00	844.30	0.00	0.00	0.00	844.30
545900 · Maintenance-Facilities & Imprv							
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	5,664.94	0.00	0.00	5,664.94
545904 · Pool Supplies	0.00	0.00	0.00	906.03	0.00	0.00	906.03
545905 · Locks & Security System	0.00	130.75	0.00	0.00	0.00	0.00	130.75
545909 · Other General Maintenance	0.00	0.00	275.14	0.00	0.00	0.00	275.14
545912 · Vehicle Expense	0.00	0.00	262.12	0.00	0.00	0.00	262.12

## Highlands Recreation District Profit & Loss by Class October 2022

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
<b>Total 545900 · Maintenance-Facilities &amp; Imprv</b>	0.00	130.75	537.26	6,570.97	0.00	0.00	7,238.98
563800 · Utility Expense							
563801 · P G & E	0.00	318.15	2,920.99	4,153.34	0.00	0.00	7,392.48
563802 · Water	0.00	365.00	328.56	657.11	0.00	0.00	1,370.67
<b>Total 563800 · Utility Expense</b>	0.00	703.15	3,249.55	4,810.45	0.00	0.00	8,763.15
<b>585600 · Contract Expenses</b>	0.00	0.00	1,862.50	0.00	0.00	0.00	1,862.50
585603 · Legal fees	0.00	0.00	5,203.01	0.00	0.00	0.00	5,203.01
585604 · Consultants							
<b>Total 585600 · Contract Expenses</b>	0.00	0.00	7,065.51	0.00	0.00	0.00	7,065.51
<b>596600 · Program Specific Expenses</b>	954.91	0.00	0.00	0.00	0.00	0.00	954.91
596603 · Snacks-ASP	964.06	0.00	0.00	0.00	0.00	0.00	964.06
596604 · Supplies-ASP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
596607 · Misc Exp-POOL	0.00	0.00	116.87	11.00	0.00	0.00	11.00
596611 · Misc Exp-OTHER	0.00	0.00	0.00	0.00	32.00	0.00	148.87
596612 · Special Events	0.00	0.00	0.00	0.00	0.00	0.00	8.71
596613 · Conferences/Seminars	0.00	7.00	0.00	0.00	0.00	0.00	7.00
596616 · Incrowd Rent	1,093.00	0.00	0.00	0.00	0.00	0.00	1,093.00
596617 · Seasonal Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
596621 · EEC supplies	0.00	1,197.86	0.00	0.00	0.00	0.00	246.57
596622 · EEC Snacks	0.00	1,228.57	0.00	0.00	0.00	0.00	1,197.86
596623 · EEC Special Activities	0.00	318.75	0.00	0.00	0.00	0.00	1,228.57
596624 · EEC Misc	0.00	343.46	0.00	0.00	0.00	0.00	318.75
596626 · MISC EXP-SWIM TEAM	0.00	0.00	0.00	0.00	0.00	0.00	343.46
<b>Total 596600 · Program Specific Expenses</b>	3,011.97	3,096.64	116.87	3,271.51	32.00	255.28	9,784.27
671200 · Telephone Service Charges	0.00	0.00	331.46	0.00	0.00	0.00	331.46
673100 · Insurance							
673101 · CAPRI-WORKERS COMP	-1,013.10	460.50	-921.00	2,026.20	-184.20	-368.40	0.00
<b>Total 673100 · Insurance</b>	-1,013.10	460.50	-921.00	2,026.20	-184.20	-368.40	0.00
<b>Total Expense</b>	36,539.17	60,753.61	43,681.74	47,427.43	3,721.11	11,418.65	202,541.71
<b>Net Income</b>	41,822.83	49,081.29	-40,512.01	-24,865.13	3,477.39	-7,254.49	21,749.88

# Highlands Recreation District Profit & Loss by Class July through October 2022

10:50 AM  
11/03/22

Accrual Basis

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
<b>Income</b>							
102100 · Property Taxes	0.00	0.00	1,948.59	0.00	0.00	0.00	1,948.59
102101 · ERAF	0.00	0.00	80,874.42	0.00	0.00	0.00	80,874.42
152100 · Interest Earned	0.00	0.00	1,256.55	0.00	0.00	0.00	1,256.55
<b>232100 · Park &amp; Recreation Fees</b>							
232101 · Refunds - Fees	-3,235.00	0.00	0.00	-8,237.50	-4,450.00	-8,870.00	-24,793.50
232102 · Bounced Checks-Fees	-3,015.00	-2,468.00	0.00	-80.00	0.00	-370.00	-5,933.00
232100 · Park & Recreation Fees - Other	290,270.00	414,495.90	5,651.13	151,617.50	33,107.50	57,386.52	952,438.55
<b>Total 232100 · Park &amp; Recreation Fees</b>	<b>284,019.00</b>	<b>411,937.90</b>	<b>5,651.13</b>	<b>143,300.00</b>	<b>28,657.50</b>	<b>48,146.52</b>	<b>921,712.05</b>
265800 · Miscellaneous Revenue	0.00	524.58	4,598.24	0.00	0.00	0.00	5,122.82
<b>Total Income</b>	<b>284,019.00</b>	<b>412,462.48</b>	<b>94,328.93</b>	<b>143,300.00</b>	<b>28,657.50</b>	<b>48,146.52</b>	<b>1,010,914.43</b>
<b>Gross Profit</b>	<b>284,019.00</b>	<b>412,462.48</b>	<b>94,328.93</b>	<b>143,300.00</b>	<b>28,657.50</b>	<b>48,146.52</b>	<b>1,010,914.43</b>
<b>Expense</b>							
411100 · Permanent Salaries	26,708.96	19,866.19	3,545.64	20,659.27	0.00	0.00	70,682.06
411101 · Temporary Out of Class	0.00	0.00	16,614.32	0.00	0.00	0.00	16,614.32
416101 · Office Wages	0.00	0.00	38,954.17	0.00	0.00	0.00	38,954.17
416102 · Pool Wages	0.00	0.00	0.00	92,532.06	0.00	0.00	92,532.06
416103 · Maintenance Wages	0.00	0.00	19,219.07	0.00	0.00	0.00	19,219.07
416104 · Supervision Wages	0.00	0.00	0.00	0.00	11,837.81	0.00	11,837.81
416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	19,630.48	19,630.48
416107 · ASP/Camp Wages	80,636.01	0.00	0.00	0.00	0.00	0.00	80,636.01
416108 · EEC Wages	0.00	147,646.36	0.00	0.00	0.00	0.00	147,646.36
416110 · Vacation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431100 · Social Security	9,598.04	10,120.21	-5,314.26	0.00	0.00	0.00	14,403.99
431200 · Medicare Contribution	1,593.74	2,366.82	4,630.84	6,958.26	728.05	0.00	15,577.71
445100 · Unemployment Insurance	0.00	0.00	1,129.79	1,627.34	170.26	0.00	3,527.39
463100 · District Employee Benefits	12,441.27	13,048.76	9,468.95	7,154.31	1,404.09	0.00	44,919.45
512100 · Clothing & Uniforms	0.00	0.00	229.53	0.00	0.00	0.00	229.53
515600 · Household Expense	0.00	0.00	2,964.39	0.00	0.00	0.00	2,964.39
515601 · Recology	73.02	1,590.86	2,545.91	0.00	0.00	0.00	4,209.79
515602 · Janitorial Supplies	3,150.00	4,320.00	630.00	2,100.00	420.00	0.00	10,620.00
515605 · Cleaning Company	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 515600 · Household Expense</b>	<b>3,223.02</b>	<b>5,910.86</b>	<b>6,140.30</b>	<b>2,100.00</b>	<b>420.00</b>	<b>0.00</b>	<b>17,794.18</b>
519300 · Office Expense	0.00	0.00	8,114.14	142.52	0.00	0.00	8,256.66
519301 · Outside Printing & Copy Serv	0.00	0.00	734.03	0.00	0.00	0.00	734.03
519303 · General Office Supplies	0.00	1,632.00	1,371.00	0.00	0.00	0.00	3,003.00
519304 · Advertising/Recruiting	0.00	0.00	3,691.82	0.00	0.00	0.00	3,691.82
519305 · Postage & Mailing Expense	0.00	0.00	2,659.86	38.97	74.97	0.00	4,203.76
519307 · Other Office Expense	1,529.96	0.00	9,856.38	0.00	0.00	0.00	9,356.38
519308 · Credit card/ACH fee	0.00	0.00	7,124.10	0.00	0.00	0.00	7,124.10
519309 · Payroll service fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 519300 · Office Expense</b>	<b>1,529.96</b>	<b>1,632.00</b>	<b>32,951.13</b>	<b>181.49</b>	<b>74.97</b>	<b>0.00</b>	<b>36,369.55</b>
543100 · Memberships	90.00	0.00	7,021.91	50.00	0.00	25.00	7,186.91
543200 · Maintenance-Equipment	0.00	0.00	2,563.35	6,165.00	0.00	0.00	8,768.36
545900 · Maintenance-Facilities & Imprv	0.00	0.00	5,285.00	0.00	0.00	0.00	5,285.00
545902 · Plumbing & Piping	0.00	0.00	0.00	11,373.90	0.00	0.00	11,373.90
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	1,672.55	0.00	0.00	1,672.55
545904 · Pool Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
545905 · Locks & Security System	154.50	1,360.27	0.00	0.00	0.00	0.00	1,514.77
545909 · Other General Maintenance	0.00	0.00	1,942.87	0.00	0.00	0.00	1,942.87
545911 · Landscape/Garden Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
545912 · Vehicle Expense	0.00	0.00	6,739.12	0.00	0.00	0.00	6,739.12
<b>Total 545900 · Maintenance-Facilities &amp; Imprv</b>	<b>154.50</b>	<b>1,360.27</b>	<b>13,366.99</b>	<b>13,046.45</b>	<b>0.00</b>	<b>0.00</b>	<b>27,928.21</b>
563300 · Utility Expense	0.00	1,752.52	6,230.13	12,234.59	0.00	0.00	22,217.24
563601 · P G & E	0.00	0.00	0.00	0.00	0.00	0.00	0.00

# Highlands Recreation District Profit & Loss by Class July through October 2022

10:50 AM  
11/03/22  
Accrual Basis

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
563802 - Water	0.00	1,236.32	1,010.56	2,021.09	0.00	0.00	4,267.97
<b>Total 563800 - Utility Expense</b>	<b>0.00</b>	<b>1,236.32</b>	<b>1,010.56</b>	<b>2,021.09</b>	<b>0.00</b>	<b>0.00</b>	<b>4,267.97</b>
585600 - Contract Expenses	0.00	2,988.84	9,240.69	14,266.68	0.00	0.00	26,496.21
585603 - Legal fees	0.00	0.00	4,262.50	0.00	0.00	0.00	4,262.50
585604 - Consultants	0.00	0.00	8,673.00	0.00	0.00	0.00	8,673.00
<b>Total 585600 - Contract Expenses</b>	<b>0.00</b>	<b>2,988.84</b>	<b>12,935.50</b>	<b>14,266.68</b>	<b>0.00</b>	<b>0.00</b>	<b>26,496.21</b>
596600 - Program Specific Expenses							
596602 - Spec Act-ASP	4,371.50	0.00	0.00	0.00	0.00	0.00	4,371.50
596603 - Snacks-ASP	1,950.71	0.00	0.00	0.00	0.00	0.00	1,950.71
596604 - Supplies-ASP	1,988.65	0.00	0.00	0.00	0.00	0.00	1,988.65
596607 - Misc Exp-POOL	0.00	0.00	0.00	489.62	0.00	0.00	489.62
596608 - Misc Exp-ASP	1,011.50	0.00	0.00	0.00	0.00	0.00	1,011.50
596611 - Misc Exp-OTHER	0.00	0.00	429.81	0.00	32.00	0.00	461.81
596612 - Special Events	0.00	0.00	0.00	0.00	0.00	1,395.93	1,395.93
596613 - Conferences/Seminars	540.00	0.00	0.00	123.00	0.00	0.00	663.00
596614 - Pool Supplies	0.00	217.00	0.00	142.18	0.00	0.00	359.18
596616 - Incrowd Rent	5,465.00	0.00	0.00	0.00	0.00	0.00	5,465.00
596617 - Seasonal Programs	0.00	0.00	0.00	0.00	0.00	361.91	361.91
596621 - EEC supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
596622 - EEC Snacks	0.00	1,814.63	0.00	0.00	0.00	0.00	1,814.63
596623 - EEC Special Activities	0.00	2,025.29	0.00	0.00	0.00	0.00	2,025.29
596624 - EEC Misc	0.00	639.50	0.00	0.00	0.00	0.00	639.50
596626 - MISC EXP-SWIM TEAM	0.00	622.88	0.00	0.00	0.00	0.00	622.88
<b>Total 596600 - Program Specific Expenses</b>	<b>15,327.36</b>	<b>5,319.30</b>	<b>429.81</b>	<b>4,299.71</b>	<b>32.00</b>	<b>1,767.24</b>	<b>27,175.42</b>
6331 - Bond Interest Expense	0.00	33,495.50	0.00	0.00	0.00	0.00	33,495.50
6332 - Bond Principal exp	0.00	138,000.00	0.00	0.00	0.00	0.00	138,000.00
671200 - Telephone Service Charges	0.00	0.00	1,245.70	0.00	0.00	0.00	1,245.70
673100 - Insurance	2,763.00	4,236.60	4,236.60	6,631.20	368.40	184.20	18,420.00
673101 - CAPRI-WORKERS COMP	0.00	0.00	52,223.50	0.00	0.00	0.00	52,223.50
673102 - CAPRI-GEN INS	2,763.00	4,236.60	56,460.10	6,631.20	368.40	184.20	70,643.50
<b>Total 673100 - Insurance</b>	<b>2,763.00</b>	<b>4,236.60</b>	<b>56,460.10</b>	<b>6,631.20</b>	<b>368.40</b>	<b>184.20</b>	<b>70,643.50</b>
<b>Total Expense</b>	<b>150,965.86</b>	<b>385,993.71</b>	<b>231,051.64</b>	<b>175,580.79</b>	<b>15,035.58</b>	<b>29,012.15</b>	<b>887,639.73</b>
<b>Net Income</b>	<b>133,053.14</b>	<b>26,468.77</b>	<b>-136,722.71</b>	<b>-32,280.79</b>	<b>13,621.92</b>	<b>19,134.37</b>	<b>23,274.70</b>

#2625

CODE NO.	PAYABLE TO:	PURPOSE	AMOUNT
4161	KELVIN COGGINS	PROG SPEC 10-11/22	900.00
4161	SCOTT PERLSTEIN	PROG SPEC 9-10/22	2,495.25
4161	SHEEHAN'S MARTIAL ARTS	PROG SPEC 10-11/22	2,551.32
4631	KAISER FOUNDATION HEALTH PLAN	INS 12/22	8,325.39
5156	THE GREEN JANITORIAL CORPORATION	SERV 10/22	3,500.00
5156	RECOLOGY	SERV 10/22	988.13
5459	DAU PRODUCTS	POOL CHEM 10/22	1,298.51
5638	CA WATER	SERV 9-11/22	980.95
5638	PG&E	SERV 10-11/22	9,686.50
5638	SAN MATEO COUNTY TAX COLLECTOR	SEWER FEES FY 22-23 (1/2)	5,717.27
5856	SHUTE MIHALY & WEINBERGER LLP	LEGAL SERV 9/22	1,902.50
	USBANK	SUPPLIES 9-10/22	10,286.88
	#5193-\$83.58, #5459-\$1,745.96, #5968-\$6,016.72,		
	#5156-\$373.81, #5121-\$439.65, #6712-\$141.32		
	#5423-\$1,295.84, #5331-\$190.00		
			48,632.70

THE ABOVE CLAIMS HAVING BEEN EXAMINED BY ME AND FOUND TO BE CORRECT ARE HEREBY APPROVED AND CERTIFIED AS DUE BILLS AGAINST THE DISTRICT.

PAYMENT OF THE ABOVE BILLS SHOULD BE CHARGED AGAINST:

HIGHLANDS RECREATION DISTRICT

NOVEMBER 8, 2022

DATE

INTERIM GENERAL MANAGER

MOTION HAVING BEEN DULY MADE AND SECONDED, THE ABOVE CLAIMS ARE HEREBY APPROVED AND ALLOWED AND ARE CERTIFIED TO THE " CONTROLLER OF THE COUNTY OF SAN MATEO" FOR PAYMENT.

SIGNED & SEALED THIS 8TH DAY OF NOVEMBER 2022

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## MEMORANDUM

Date: November 8, 2022  
To: HRD Board of Directors  
From: Christopher Gurr, HR Consultant  
Re: Benefits and Employee Contributions

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### Background

As it currently stands there is a two tiered benefits system at the **HRD** for full time employees, with RNE1 & RNE2 employees paying more for basic benefits. The main difference is Dental and Vision contributions. Currently, RE employees do not have to make a contribution to Dental and Vision, while RNE1 & RNE2 employees have to contribute ~\$17 per pay period for these benefits.

### Proposal

- All full time employees (30+ hours) to contribute \$5 per pay period for Dental and Vision. This will eliminate having a two tiered benefits system and make it more equitable.
- For the current RE employees, either grandfather them in with \$0 contributions or a one-time salary increase of \$130 to compensate for this new contribution.
- Last year the actual expense for benefits was \$167,444, and this year's budgeted amount is \$210,817 (difference of \$43,373).
- The increase to the HRD for Dental and Vision coverage at \$5 per pay period will be \$5,616, with medical increasing by around \$5,000, so a combined increase of \$10-11K.

### Other Items

- Next year, the HRD should consider requiring employees contribute to CA SDI (EDD department) so they get the full FMLA benefits through California, which will give employees added security and lower the HRD's STD insurance premium.