



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

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

Join Zoom Meeting

<https://us06web.zoom.us/j/81659269785?pwd=NkJxWlVRUTVTRTIzMSsxdWZBZGdGdz09>

Meeting ID: 816 5926 9785

Passcode: 778178

Dial by your location

+1 669 900 6833 US (San Jose)

Find your local number: <https://us06web.zoom.us/j/81659269785?pwd=NkJxWlVRUTVTRTIzMSsxdWZBZGdGdz09>

1. Call to Order
2. Review and approval of the minutes for the Regular Board Meeting on November 14, 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/Motion: Approve video recording of meetings and retention process
 - i. Resolution #2023-5
 - 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/Motion: Appoint Pamela Merkadeau President Highlands Recreation District Board of Directors
 - c. Discussion/Motion: Appoint Andrew Aquino Vice President Highlands Recreation District Board of Directors
 - d. Discussion/Motion: Authorize General Manager to accept future Change Order from Escon Builders for the construction of the HRD stairs and deck not to exceed \$25,000.
8. Upcoming Meetings: Jan 9 – Feb 13 – Mar 12
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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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)

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

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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=enl0ZXE4QUhid2o0WTB0dXZlZlZz09>

Meeting ID: 818 4027 3676

Passcode: 893289

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)

Julia Fior (Recreation Coordinator)

Bea Robertson (Bookkeeper)

1. Call to Order

The meeting was called to order at 7:01 pm by Board 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 09/12/2023 and 10/10/2023. The motion passed unanimously.

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

3. Public Forum:

Public comments were received.

For the good of the Order, President Olbekson moved #6.c prior to Manager's Report

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
 - i. Item 6.a was tabled.

 - 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
 - i. Item 7.a was tabled, and no motion was made.

 - a. 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
 - i. Board Member Bakhshay 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

10. HRD Board of Directors Announcements

11. 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 8:08 pm.

Respectfully Submitted,

Meg Catmull
 Board Secretary

Board President or Vice President: _____

Signature: _____



MEMORANDUM

Date: December 12, 2023
To: HRD Board of Directors
From: Jeff Brier, General Manager
Re: General Manager's Report

Facilities and Grounds

- Stair/Deck Project – Work proceeded after a short delay due to the Architect being out of the country and communicating alternatives for the change order. We have also had a few recent rain delays. Aside from the change order element, the project is almost complete (see photo below).
- New and previous change order info included in packet. Not a significant amount of savings from the revised option. Architect indicates that there are no other alternatives to resolving this issue.
- Architect has communicated the following reasons for the scope of the designs:
 - o Dryrotted at end at support juncture.
 - o Existing beam and footing are overstressed (also amplified by dryrot).
 - o Mid-span support is recommended.
- Main expense driver is from the extensive cement/foundation work required with this plan.
- Both plans (replacing the beam or constructing the mid-span support) are both very intrusive activities, just in different ways. Work completion estimate of 10 days.

Recording of Meetings

- Content in separate Memorandum.

Goals Update

- Content in separate Memorandum and spreadsheet.

EEC

- Stacy Ahlf has been named Interim Director for EEC. Debbie Labucay and Ivette Ceballos are also sharing in handling operational duties, and together make a great team.
- We have been consistent and prompt with parent communication and are aligned on the priorities for this and next month.
- I am engaging with a recruiting service to gauge the feasibility of using that kind of assistance.
- Continuing to work with EEC Task Force parents to increase the range of circulation for our job postings as well.
- Have had one Teacher return to work as of last week.

Winter Break Closure

- Staff preparation and planning for the winter break closure is complete. We will have daily site inspections to make sure all facilities, utilities, etc. are working properly during the closure. We have communicated with staff and the community and plan more reminders as we approach the closure dates.

FEMA/CalOES Funds

- We received 2 checks covering portions of the emergency repair costs for the electrical panel fire and open space culvert damage caused by last year's winter storms.
 - o \$3,375
 - o \$3,776





MEMORANDUM

Date: December 12, 2023
To: Jeff Brier, General Manager
From: Mike Koenig, K-8th Child-Care Director
Re: ASP/IC Program Update

CURRENT PROGRAM UPDATES

- For December, financials are tracking as they should at 50% of the budget year.
- The program is currently working on advertising ASP 2024-2025 new school year registration dates. Notice #3 of registration reminders will go out the week of December 18th. This reminder will again include registration dates for residents as well as lottery dates for currently enrolled and new non-residents.
- Winter Camp begins on December 18 and ends on December 22. The program does not anticipate any additional staffing needed for Winter Camp. The program is closely monitoring enrollment and will staff accordingly.
- The program will host a holiday Kids Night Out on December 15. The December Kids Night Out is historically well attended as parents can use this time to purchase/wrap holiday gifts.
- The ASP program received two Rec Leader applications in November and one in December. Program staff are currently onboarding one of them with a potential start date of January 2.

RISKS/OPPORTUNITIES

- With the departure of the ASP Coordinator, many of the key duties have been delegated to a few senior staff members. This is an opportunity for them to step out of their comfort zone and see if this position is something they may be interested in applying for.
- As college semesters come to an end, ASP staff availability could change for the better or the worse. This change in availability may prompt the need for additional staffing.

UPCOMING EVENTS

- ASP/IC 2024-2025 registration
- Winter Camp staffing/scheduling
- New year ASP staff scheduling
- ASP Coordinator recruitment



MEMORANDUM

Date: December 12, 2023

To: Jeff Brier, General Manager

From: Daniel Ryken, Aquatics Supervisor

Re: Aquatics Program Update

1. **Maintenance Update**

- All systems are running normally. We are due for a visit from Knorr in December to check on all pool systems. Janelle Slightam, Aquatics Coordinator, and myself will be visiting the pool during the holiday break to ensure all systems are running and not affected by the closure.

2. **Financial**

- All current revenue numbers and expense numbers are tracking with the current proposed budget for Aquatics. We are still cutting back on staff hours and having management work more lifeguarding hours in order to help control payroll expenses. We will also benefit from the holiday closure as well.

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. We currently still have openings for our Saturday lessons, so we will be reaching out directly to our parents to hopefully fill those classes.

4. **Communication**

- We are currently developing an email list of all Swim Lesson participants to use for promoting future activities as well as promoting openings in our current class offerings. We are taking the information from the registration for swim lessons over the past two years.

5. **Staffing**

- We have hired a new lifeguard and a new swim instructor in the past two weeks. We are excited to see our staff growing and look forward to more recruiting this winter and spring.

Upcoming Pool Events

December 24-January 1- Pool closed for Winter Break

January 6- Swim Lessons for Winter begin



MEMORANDUM

Date: December 12, 2023

To: Jeff Brier, General Manager

From: Stacy Ahlf, Early Education Assistant Director – Interim Director

Re: Early Education Center Program Update

CURRENT PROGRAM UPDATES

- Hosted “Thank a Latte” morning treat for the parents in November.
- Two new children started in November.

RISKS/OPPORTUNITIES

- Working through past family prospects and tours to find any possible interest for new enrollment.
- Considering a return “special” to incentivize families who left in the past few months.

UPCOMING EVENTS

- Family/Child Holiday party on the 15th

STAFFING

- Assistant Director, Stacy Ahlf, named Interim Director
- Teacher, Yvonne Su started in the Tigers Room at the end of November
- Teacher, Sally Huang returned on a FT basis beginning in December



MEMORANDAUM

Date: December 12, 2023
To: Jeff Brier, General Manager
From: Julia Fior, Recreation Coordinator
Re: Seasonal Programs and Rentals Update- November

EVENTS

- The Highlands Senior Network had one planned outing in November. Originally, the HSN planned to have a catered Chinese food lunch to the Rec MPR. Due to attendance numbers and the cost of having food delivered to the Rec, the HSN changed plans and met at Fortune Star restaurant in San Mateo. Due to the last-minute change, the Rec did not offer transportation. Other upcoming events include:
 - December 14: Christmas Potluck at the Donley's house.
 - HSN Board Meetings are cancelled for December as they fall during major holiday weeks.
- 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; there is a chance that the 1st day of Channukah will affect attendance. This event will include:
 - Cookie decorating, holiday crafts, holiday sing-alongs (with local Girl Scouts and Cub Scouts), and an ugly sweater contest in the Gym.
 - Letters to Santa and a Santa meet-and-greet in the MPR.

CLASSES

- The Fall season will officially come to an end on December 15, 2023.
- Registration for Winter 2024 classes is open for both Residents and Non-Residents. Activity Guides have been sent out door to door in the Highlands and to our direct mailing list. The Winter season runs from January 22, 2024 – March 29, 2024. There are a total of 20 classes between the different age groups.
- To get a better understanding of overall class offerings and which classes are successful at the Rec, the Recreation Coordinator is doing an audit of programs from 3 previous years (2023, 2022, and 2018.) The hope of looking into this information is to best understand what classes were successful previously, along with what classes may have stopped being offered post-Covid.
- The Spring/Summer 2024 planning season is underway. This Activity Guide will go out end of February, early March and covers early April through the beginning of August.

RENTALS

- November had 14 rentals, including:
 - 4 Pool Scuba Rentals

- 3 weekly dance classes
 - 2 Scout Rentals
 - 1 NLYM Rental
 - 1 Picnic Rental
- Rental numbers were lower in November, most likely due to 2 holiday weekends, Veteran's Day and Thanksgiving. December rentals are heavier in the first half of the month and are projected to slow again due to the holidays. There are currently 14 rentals scheduled in December.

			NOV. YEAR OVER YEAR COMPARISON		FISCAL YEAR END - PREVIOUS 3-YEAR COMPARISON		
			Nov 30, 23	Nov 30, 22	Jun 30, 22	Jun 30, 21	Jun 30, 20
LIABILITIES & EQUITY							
Liabilities							
Current Liabilities							
Accounts Payable					51,659.88	44,680.32	490,532.37
064000 - Accounts Payable					51,659.88	44,680.32	490,532.37
Total Accounts Payable							
Other Current Liabilities							
065000 · Payroll liability			-1,995.34	0.00	1,881.70	2,408.01	4,731.16
065010 · Payroll liability-FSA			7,197.14	6,144.16	3,744.87	3,387.19	5,922.75
066400 - Accrued Sales Tax					29.00	125.00	673.00
Other Accrued Expenses					124,781.02	118,702.83	71,499.41
80002 · accr interest pay -bond			14,562.26	15,678.23	22,330.32	23,704.66	25,027.34
80003 · Bond Principal accrual			37,000.01	36,000.00	115,000.00	110,833.34	10,666.68
Total Other Current Liabilities			56,764.07	57,822.39	267,766.91	259,161.03	214,520.34
Total Current Liabilities			56,764.07	57,822.39	319,426.79	303,841.35	705,052.71
Long Term Liabilities							
265900 · COP-bond			1,841,999.99	1,987,000.00	2,046,000.00	2,183,166.66	2,315,333.32
266000 · Compensated absences			79,974.04	52,310.23	55,325.47	56,775.12	38,616.00
Total Long Term Liabilities			1,921,974.03	2,039,310.23	2,101,325.47	2,239,941.78	2,353,949.32
Total Liabilities			1,978,738.10	2,097,132.62	2,420,752.26	2,543,783.13	3,059,002.03
Equity							
081300 · Fund Balance			349,181.59	349,181.59	349,181.59	349,181.59	349,181.59
081400 · Retained Earnings			3,635,238.23	3,149,753.71	2,167,360.04	2,055,436.73	3,252,994.41
9998 · Amount to be provided			-1,893,562.26	-2,038,678.23	-2,183,330.32	-2,317,704.66	-2,447,027.34
9999 · Investment in Capital Assets			4,665,862.21	4,478,423.37	4,567,984.08	4,706,190.03	4,777,410.73
Net Income			75,952.34	78,724.38	982,393.67	111,923.31	-1,197,557.68
Total Equity			6,832,672.11	6,017,404.82	5,883,589.06	4,905,027.00	4,735,001.71
TOTAL LIABILITIES & EQUITY			8,811,410.21	8,114,537.44	8,304,341.32	7,448,810.13	7,794,003.74

Highlands Recreation District		1:31 PM
Profit & Loss		12/07/2023
November 2023		Accrual Basis
		Nov 23
Income		
	102100 · Property Taxes	31,517.10
	152100 · Interest Earned	48.39
	232100 · Park & Recreation Fees	
	232101 · Refunds - Fees	-2,873.69
	232102 · Bounced Checks-Fees	-320.00
	232100 · Park & Recreation Fees - Other	255,701.27
	Total 232100 · Park & Recreation Fees	252,507.58
	265800 · Miscellaneous Revenue	20.00
	Total Income	284,093.07
	Gross Profit	284,093.07
Expense		
	411100 · Permanent Salaries	40,377.12
	416101 · Office Wages	12,161.34
	416102 · Pool Wages	24,303.06
	416103 · Maintenance Wages	5,661.66
	416104 · Supervision Wages	5,284.22
	416105 · Program Specialist	4,547.60
	416107 · ASP/Camp Wages	25,156.25
	416108 · EEC Wages	40,693.37
	416110 · Vacation Expense	-4,367.62
	431100 · Social Security	9,423.56
	431200 · Medicare Contribution	2,194.03
	463100 · District Employee Benefits	14,856.54
	515600 · Household Expense	
	515601 · Recology	1,014.53
	515602 · Janitorial Supplies	746.80
	515605 · Cleaning Company	3,675.00
	Total 515600 · Household Expense	5,436.33
	519300 · Office Expense	
	519301 · Outside Printing & Copy Serv	4,467.60
	519303 · General Office Supplies	211.70
	519304 · Advertising/Recruiting	550.00
	519305 · Postage & Mailing Expense	1,821.88
	519307 · Other Office Expense	1,023.22
	519308 · Credit card/ACH fee	2,588.38
	519309 · Payroll service fees	1,999.23
	Total 519300 · Office Expense	12,662.01
	533100 · Memberships & Licensing Fees	45.00
	542300 · Maintenance-Equipment	822.00

		Nov 23
	545900 · Maintenance-Facilities & Imprv	
	545903 · Paint, Solvents & Chemicals	1,331.81
	545904 · Pool Supplies	316.37
	545906 · Signage Expense	863.42
	545909 · Other General Maintenance	605.98
	545912 · Vehicle Expense	90.01
	545913 · Ground/Facility Improvements	197.74
	Total 545900 · Maintenance-Facilities & Imprv	3,405.33
	563800 · Utility Expense	
	563801 · P G & E	8,189.69
	563802 · Water	1,293.27
	563803 · Sewer Fees	5,035.15
	Total 563800 · Utility Expense	14,518.11
	585600 · Contract Expenses	
	585601 · Audit Fees	4,950.00
	585603 · Legal fees	2,912.60
	585604 · Consultants	700.00
	Total 585600 · Contract Expenses	8,562.60
	596600 · Program Specific Expenses	
	596602 · Spec Act-ASP	749.40
	596603 · Snacks-ASP	205.68
	596604 · Supplies-ASP	990.61
	596607 · Misc Exp-POOL	128.72
	596608 · Misc Exp-ASP	128.72
	596610 · Misc Exp-OFFICE	133.01
	596611 · Misc Exp-OTHER	229.72
	596612 · Special Events	116.49
	596614 · Pool Supplies	157.71
	596616 · Incrowd Rent	1,559.56
	596617 · Seasonal Programs	114.57
	596621 · EEC supplies	586.19
	596622 · EEC Snacks	472.13
	596623 · EEC Special Activities	16.54
	596624 · EEC Misc	128.71
	596626 · MISC EXP-SWIM TEAM	1,163.95
	Total 596600 · Program Specific Expenses	6,881.71
	671200 · Telephone Service Charges	334.52
	673100 · Insurance	
	673101 · CAPRI-WORKERS COMP	-8,878.67
	673102 · CAPRI-GEN INS	9,316.25
	Total 673100 · Insurance	437.58
	Total Expense	233,396.32
	Net Income	50,696.75

Highlands Recreation District		1:39 PM
Profit & Loss		12/07/2023
July through November 2023		Accrual Basis
FISCAL YEAR TO DATE		Jul - Nov 23
Income		
102100 · Property Taxes		56,196.93
102101 · ERAF		92,992.23
152100 · Interest Earned		59,428.69
232100 · Park & Recreation Fees		
232101 · Refunds - Fees		-18,821.94
232102 · Bounced Checks-Fees		-1,540.00
232100 · Park & Recreation Fees - Other		1,256,615.03
Total 232100 · Park & Recreation Fees		1,236,253.09
265800 · Miscellaneous Revenue		3,051.86
Total Income		1,447,922.80
Gross Profit		1,447,922.80
Expense		
411100 · Permanent Salaries		194,533.00
416101 · Office Wages		54,116.38
416102 · Pool Wages		126,221.53
416103 · Maintenance Wages		25,996.05
416104 · Supervision Wages		21,937.83
416105 · Program Specialist		18,400.20
416107 · ASP/Camp Wages		118,733.38
416108 · EEC Wages		187,472.55
416110 · Vacation Expense		3,738.14
431100 · Social Security		44,728.76
431200 · Medicare Contribution		10,449.31
445100 · Unemployment Insurance		32.00
463100 · District Employee Benefits		75,467.38
512100 · Clothing & Uniforms		1,323.72
515600 · Household Expense		
515601 · Recology		4,058.12
515602 · Janitorial Supplies		4,446.65
515605 · Cleaning Company		18,525.00
Total 515600 · Household Expense		27,029.77
519300 · Office Expense		
519301 · Outside Printing & Copy Serv		8,784.71
519303 · General Office Supplies		1,287.04
519304 · Advertising/Recruiting		2,928.00
519305 · Postage & Mailing Expense		4,176.80
519307 · Other Office Expense		4,862.90
519308 · Credit card/ACH fee		14,135.05
519309 · Payroll service fees		11,131.49
Total 519300 · Office Expense		47,305.99
533100 · Memberships & Licensing Fees		12,471.00
542300 · Maintenance-Equipment		8,039.81
545900 · Maintenance-Facilities & Imprv		
545902 · Plumbing & Piping		8,989.49
545903 · Paint, Solvents & Chemicals		12,356.97
545904 · Pool Supplies		523.22
545905 · Locks & Security System		1,803.65

FISCAL YEAR TO DATE		Jul - Nov 23
	545906 · Signage Expense	883.08
	545907 · General Electrical Expense	450.00
	545909 · Other General Maintenance	2,865.09
	545911 · Landscape/Garden Expense	774.77
	545912 · Vehicle Expense	2,267.13
	545913 · Ground/Facility Improvements	1,343.46
	Total 545900 · Maintenance-Facilities & Impr	32,256.86
	563800 · Utility Expense	
	563801 · P G & E	40,081.27
	563802 · Water	8,259.89
	563803 · Sewer Fees	5,035.15
	Total 563800 · Utility Expense	53,376.31
	585600 · Contract Expenses	
	585601 · Audit Fees	6,975.00
	585603 · Legal fees	6,958.20
	585604 · Consultants	3,640.00
	Total 585600 · Contract Expenses	17,573.20
	596600 · Program Specific Expenses	
	596601 · Buses-ASP	5,149.00
	596602 · Spec Act-ASP	6,477.69
	596603 · Snacks-ASP	3,366.95
	596604 · Supplies-ASP	6,636.52
	596607 · Misc Exp-POOL	658.07
	596608 · Misc Exp-ASP	1,380.72
	596610 · Misc Exp-OFFICE	511.21
	596611 · Misc Exp-OTHER	1,505.42
	596612 · Special Events	1,845.40
	596613 · Conferences/Seminars	2,214.19
	596614 · Pool Supplies	1,774.81
	596616 · Incrowd Rent	6,062.72
	596617 · Seasonal Programs	114.57
	596621 · EEC supplies	3,814.41
	596622 · EEC Snacks	2,554.11
	596623 · EEC Special Activities	244.38
	596624 · EEC Misc	368.46
	596626 · MISC EXP-SWIM TEAM	3,218.75
	Total 596600 · Program Specific Expenses	47,897.38
	6331 · Bond Interest Expense	31,356.50
	6332 · Bond Principal exp	144,000.00
	671200 · Telephone Service Charges	1,654.09
	673100 · Insurance	
	673101 · CAPRI-WORKERS COMP	2,218.67
	673102 · CAPRI-GEN INS	46,491.25
	Total 673100 · Insurance	48,709.92
	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	1,371,970.46
	Net Income	75,952.34

Highlands Recreation District										1:48 PM
Profit & Loss by Class										12/07/2023
November 2023										Accrual Basis
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL			
Income										
102100 · Property Taxes	0.00	0.00	31,517.10	0.00	0.00	0.00	31,517.10	0.00	0.00	31,517.10
152100 · Interest Earned	0.00	0.00	48.39	0.00	0.00	0.00	48.39	0.00	0.00	48.39
232100 · Park & Recreation Fees										
232101 · Refunds - Fees	0.00	0.00	0.00	-948.69	-1,100.00	-825.00	-2,873.69	0.00	0.00	-2,873.69
232102 · Bounced Checks-Fees	0.00	0.00	0.00	-320.00	0.00	0.00	-320.00	0.00	0.00	-320.00
232100 · Park & Recreation Fees - Other	84,482.00	118,313.80	983.77	35,827.60	9,724.00	6,370.10	255,701.27	0.00	0.00	255,701.27
Total 232100 · Park & Recreation Fees	84,482.00	118,313.80	983.77	34,558.91	8,624.00	5,545.10	252,507.58	0.00	0.00	252,507.58
265800 · Miscellaneous Revenue	0.00	0.00	20.00	0.00	0.00	0.00	20.00	0.00	0.00	20.00
Total Income	84,482.00	118,313.80	32,569.26	34,558.91	8,624.00	5,545.10	284,093.07	0.00	0.00	284,093.07
Gross Profit										
Expense										
411100 · Permanent Salaries	7,705.62	6,153.86	20,434.02	6,083.62	0.00	0.00	40,377.12	0.00	0.00	40,377.12
416101 · Office Wages	0.00	0.00	12,161.34	0.00	0.00	0.00	12,161.34	0.00	0.00	12,161.34
416102 · Pool Wages	0.00	0.00	0.00	24,303.06	0.00	0.00	24,303.06	0.00	0.00	24,303.06
416103 · Maintenance Wages	0.00	0.00	5,661.66	0.00	0.00	0.00	5,661.66	0.00	0.00	5,661.66
416104 · Supervision Wages	0.00	0.00	0.00	0.00	3,683.98	1,600.24	5,284.22	0.00	0.00	5,284.22
416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	4,547.60	4,547.60	0.00	0.00	4,547.60
416107 · ASP/Camp Wages	24,662.50	0.00	0.00	0.00	0.00	493.75	25,156.25	0.00	0.00	25,156.25
416108 · EEC Wages	0.00	40,693.37	0.00	0.00	0.00	0.00	40,693.37	0.00	0.00	40,693.37
416110 · Vacation Expense	0.00	0.00	-4,367.62	0.00	0.00	0.00	-4,367.62	0.00	0.00	-4,367.62
431100 · Social Security	1,986.68	2,836.31	2,360.35	1,884.12	227.18	128.92	9,423.56	0.00	0.00	9,423.56
431200 · Medicare Contribution	464.66	663.33	552.00	440.66	53.15	20.23	2,194.03	0.00	0.00	2,194.03
463100 · District Employee Benefits	3,919.28	3,302.60	5,455.16	2,150.78	16.52	12.20	14,856.54	0.00	0.00	14,856.54
515600 · Household Expense										
515601 · Recology	0.00	0.00	1,014.53	0.00	0.00	0.00	1,014.53	0.00	0.00	1,014.53
515602 · Janitorial Supplies	36.85	253.21	275.26	181.48	0.00	0.00	746.80	0.00	0.00	746.80
515605 · Cleaning Company	1,102.50	1,470.00	220.50	735.00	147.00	0.00	3,675.00	0.00	0.00	3,675.00
Total 515600 · Household Expense	1,139.35	1,723.21	1,510.29	916.48	147.00	0.00	5,436.33	0.00	0.00	5,436.33
519300 · Office Expense										
519301 · Outside Printing & Copy Serv	0.00	0.00	4,467.60	0.00	0.00	0.00	4,467.60	0.00	0.00	4,467.60
519303 · General Office Supplies	10.93	0.00	195.82	0.00	4.95	0.00	211.70	0.00	0.00	211.70
519304 · Advertising/Recruiting	0.00	550.00	0.00	0.00	0.00	0.00	550.00	0.00	0.00	550.00
519305 · Postage & Mailing Expense	0.00	0.00	1,821.88	0.00	0.00	0.00	1,821.88	0.00	0.00	1,821.88

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
519307 · Other Office Expense	0.00	18.09	967.15	12.99	0.00	24.99	1,023.22
519308 · Credit card/ACH fee	0.00	0.00	2,588.38	0.00	0.00	0.00	2,588.38
519309 · Payroll service fees	0.00	0.00	1,999.23	0.00	0.00	0.00	1,999.23
Total 519300 · Office Expense	10.93	568.09	12,040.06	12.99	4.95	24.99	12,662.01
533100 · Memberships & Licensing Fees	0.00	0.00	0.00	45.00	0.00	0.00	45.00
542300 · Maintenance-Equipment	0.00	822.00	0.00	0.00	0.00	0.00	822.00
545900 · Maintenance-Facilities & Imprv							
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	1,331.81	0.00	0.00	1,331.81
545904 · Pool Supplies	0.00	0.00	0.00	316.37	0.00	0.00	316.37
545906 · Signage Expense	0.00	0.00	863.42	0.00	0.00	0.00	863.42
545909 · Other General Maintenance	0.00	0.00	496.66	109.32	0.00	0.00	605.98
545912 · Vehicle Expense	0.00	0.00	90.01	0.00	0.00	0.00	90.01
545913 · Ground/Facility Improvements	0.00	0.00	197.74	0.00	0.00	0.00	197.74
Total 545900 · Maintenance-Facilities & Imprv	0.00	0.00	1,647.83	1,757.50	0.00	0.00	3,405.33
563800 · Utility Expense							
563801 · P G & E	0.00	0.00	2,907.76	5,281.93	0.00	0.00	8,189.69
563802 · Water	0.00	365.39	309.30	618.58	0.00	0.00	1,293.27
563803 · Sewer Fees	0.00	0.00	5,035.15	0.00	0.00	0.00	5,035.15
Total 563800 · Utility Expense	0.00	365.39	8,252.21	5,900.51	0.00	0.00	14,518.11
585600 · Contract Expenses							
585601 · Audit Fees	0.00	0.00	4,950.00	0.00	0.00	0.00	4,950.00
585603 · Legal fees	0.00	0.00	2,912.60	0.00	0.00	0.00	2,912.60
585604 · Consultants	0.00	0.00	700.00	0.00	0.00	0.00	700.00
Total 585600 · Contract Expenses	0.00	0.00	8,562.60	0.00	0.00	0.00	8,562.60
596600 · Program Specific Expenses							
596602 · Spec Act-ASP	749.40	0.00	0.00	0.00	0.00	0.00	749.40
596603 · Snacks-ASP	205.68	0.00	0.00	0.00	0.00	0.00	205.68
596604 · Supplies-ASP	990.61	0.00	0.00	0.00	0.00	0.00	990.61
596607 · Misc Exp-POOL	0.00	0.00	0.00	128.72	0.00	0.00	128.72
596608 · Misc Exp-ASP	128.72	0.00	0.00	0.00	0.00	0.00	128.72
596610 · Misc Exp-OFFICE	0.00	0.00	133.01	0.00	0.00	0.00	133.01
596611 · Misc Exp-OTHER	0.00	0.00	229.72	0.00	0.00	0.00	229.72
596612 · Special Events	0.00	0.00	0.00	0.00	0.00	116.49	116.49
596614 · Pool Supplies	0.00	0.00	0.00	157.71	0.00	0.00	157.71
596616 · Incrowd Rent	1,559.56	0.00	0.00	0.00	0.00	0.00	1,559.56
596617 · Seasonal Programs	5.99	0.00	0.00	0.00	0.00	108.58	114.57
596621 · EEC supplies	0.00	586.19	0.00	0.00	0.00	0.00	586.19
596622 · EEC Snacks	0.00	472.13	0.00	0.00	0.00	0.00	472.13

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
596623 · EEC Special Activities	0.00	16.54	0.00	0.00	0.00	0.00	16.54
596624 · EEC Misc	0.00	128.71	0.00	0.00	0.00	0.00	128.71
596626 · MISC EXP-SWIM TEAM	0.00	0.00	0.00	1,163.95	0.00	0.00	1,163.95
Total 596600 · Program Specific Expenses	3,639.96	1,203.57	362.73	1,450.38	0.00	225.07	6,881.71
671200 · Telephone Service Charges	65.00	0.00	269.52	0.00	0.00	0.00	334.52
673100 · Insurance							
673101 · CAPRI-WORKERS COMP	0.00	0.00	-8,878.67	0.00	0.00	0.00	-8,878.67
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	437.58	0.00	0.00	0.00	437.58
Total Expense	43,593.98	58,331.73	75,339.73	44,945.10	4,132.78	7,053.00	233,396.32
Net Income	40,888.02	59,982.07	-42,770.47	-10,386.19	4,491.22	-1,507.90	50,696.75

Highlands Recreation District										2:01 PM
Profit & Loss by Class										12/07/2023
July through November 2023										Accrual Basis
FISCAL YEAR TO DATE										TOTAL
	ASP	EEC	OTHER	Pool	Rental	Seasonal				
Income										
102100 · Property Taxes	0.00	0.00	56,196.93	0.00	0.00	0.00				56,196.93
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	59,428.69	0.00	0.00	0.00				59,428.69
232100 · Park & Recreation Fees										
232101 · Refunds - Fees	-1,890.00	0.00	0.00	-4,760.69	-4,941.25	-7,230.00				-18,821.94
232102 · Bounced Checks-Fees	-380.00	-400.00	0.00	-760.00	0.00	0.00				-1,540.00
232100 · Park & Recreation Fees - Other	382,240.86	548,350.32	7,463.14	226,007.27	45,427.75	47,125.69				1,256,615.03
Total 232100 · Park & Recreation Fees	379,970.86	547,950.32	7,463.14	220,486.58	40,486.50	39,895.69				1,236,253.09
265800 · Miscellaneous Revenue	2,157.00	0.00	894.86	0.00	0.00	0.00				3,051.86
Total Income	382,127.86	547,950.32	216,975.85	220,486.58	40,486.50	39,895.69				1,447,922.80
Gross Profit	382,127.86	547,950.32	216,975.85	220,486.58	40,486.50	39,895.69				1,447,922.80
Expense										
411100 · Permanent Salaries	35,127.15	37,781.70	93,895.50	27,728.65	0.00	0.00				194,533.00
416101 · Office Wages	0.00	0.00	54,116.38	0.00	0.00	0.00				54,116.38
416102 · Pool Wages	0.00	0.00	0.00	126,221.53	0.00	0.00				126,221.53
416103 · Maintenance Wages	0.00	0.00	25,996.05	0.00	0.00	0.00				25,996.05
416104 · Supervision Wages	0.00	0.00	0.00	0.00	16,251.54	5,686.29				21,937.83
416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	18,400.20				18,400.20
416107 · ASP/Camp Wages	117,639.63	0.00	0.00	0.00	0.00	1,093.75				118,733.38
416108 · EEC Wages	0.00	187,472.55	0.00	0.00	0.00	0.00				187,472.55
416110 · Vacation Expense	0.00	0.00	3,738.14	0.00	0.00	0.00				3,738.14
431100 · Social Security	9,361.82	13,681.59	10,702.71	9,543.73	1,002.05	436.86				44,728.76
431200 · Medicare Contribution	2,189.41	3,199.94	2,502.35	2,231.57	234.01	92.03				10,449.31
445100 · Unemployment Insurance	0.00	32.00	0.00	0.00	0.00	0.00				32.00
463100 · District Employee Benefits	15,739.33	26,260.74	22,877.80	10,516.09	37.38	36.04				75,467.38
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	4,058.12	0.00	0.00	0.00				4,058.12
515602 · Janitorial Supplies	392.54	2,183.81	868.08	1,002.22	0.00	0.00				4,446.65
515605 · Cleaning Company	5,512.50	7,500.00	1,102.50	3,675.00	735.00	0.00				18,525.00
Total 515600 · Household Expense	5,905.04	9,683.81	6,028.70	4,677.22	735.00	0.00				27,029.77
519300 · Office Expense										
519301 · Outside Printing & Copy Serv	0.00	0.00	8,734.41	50.30	0.00	0.00				8,784.71

FISCAL YEAR TO DATE								ASP	EEC	OTHER	Pool	Rental	Seasonal	TOTAL
	519303	General Office Supplies	10.93	18.47	998.57	213.80	45.27	0.00	1,287.04					
	519304	Advertising/Recruiting	0.00	2,320.00	108.00	108.00	196.00	196.00	2,928.00					
	519305	Postage & Mailing Expense	0.00	0.00	4,176.80	0.00	0.00	0.00	4,176.80					
	519307	Other Office Expense	1,260.00	36.18	3,354.82	111.94	0.00	99.96	4,862.90					
	519308	Credit card/ACH fee	0.00	0.00	14,135.05	0.00	0.00	0.00	14,135.05					
	519309	Payroll service fees	0.00	0.00	11,131.49	0.00	0.00	0.00	11,131.49					
	Total 519300	Office Expense	1,270.93	2,374.65	42,639.14	484.04	241.27	295.96	47,305.99					
	533100	Memberships & Licensing Fees	0.00	342.00	12,084.00	45.00	0.00	0.00	12,471.00					
	542300	Maintenance-Equipment	0.00	2,921.92	1,634.03	3,483.86	0.00	0.00	8,039.81					
	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	12,356.97	0.00	0.00	12,356.97					
	545904	Pool Supplies	0.00	0.00	0.00	523.22	0.00	0.00	523.22					
	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	883.08	0.00	0.00	0.00	883.08					
	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	2,703.94	109.32	0.00	0.00	2,865.09					
	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	2,267.13	0.00	0.00	0.00	2,267.13					
	545913	Ground/Facility Improvements	0.00	0.00	917.99	0.00	0.00	425.47	1,343.46					
	Total 545900	Maintenance-Facilities & Imprv	77.25	7,290.17	11,474.46	12,989.51	0.00	425.47	32,256.86					
	563800	Utility Expense												
	563801	P G & E	0.00	800.00	14,268.55	25,012.72	0.00	0.00	40,081.27					
	563802	Water	0.00	2,275.32	1,994.88	3,989.69	0.00	0.00	8,259.89					
	563803	Sewer Fees	0.00	0.00	5,035.15	0.00	0.00	0.00	5,035.15					
	Total 563800	Utility Expense	0.00	3,075.32	21,298.58	29,002.41	0.00	0.00	53,376.31					
	585600	Contract Expenses												
	585601	Audit Fees	0.00	0.00	6,975.00	0.00	0.00	0.00	6,975.00					
	585603	Legal fees	0.00	0.00	6,958.20	0.00	0.00	0.00	6,958.20					
	585604	Consultants	0.00	0.00	3,640.00	0.00	0.00	0.00	3,640.00					
	Total 585600	Contract Expenses	0.00	0.00	17,573.20	0.00	0.00	0.00	17,573.20					
	596600	Program Specific Expenses												
	596601	Buses-ASP	5,149.00	0.00	0.00	0.00	0.00	0.00	5,149.00					
	596602	Spec Act-ASP	6,477.69	0.00	0.00	0.00	0.00	0.00	6,477.69					
	596603	Snacks-ASP	3,366.95	0.00	0.00	0.00	0.00	0.00	3,366.95					
	596604	Supplies-ASP	6,624.71	0.00	11.81	0.00	0.00	0.00	6,636.52					
	596607	Misc Exp-POOL	0.00	0.00	0.00	658.07	0.00	0.00	658.07					
	596608	Misc Exp-ASP	1,380.72	0.00	0.00	0.00	0.00	0.00	1,380.72					

FISCAL YEAR TO DATE									
	ASP	EEC	OTHER	Pool	Rental	Seasonal	TOTAL		
596610 · Misc Exp-OFFICE	0.00	0.00	511.21	0.00	0.00	0.00	511.21		
596611 · Misc Exp-OTHER	0.00	0.00	1,505.42	0.00	0.00	0.00	1,505.42		
596612 · Special Events	0.00	0.00	0.00	594.34	0.00	1,251.06	1,845.40		
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	1,622.02	0.00	0.00	1,774.81		
596616 · Incrowd Rent	6,062.72	0.00	0.00	0.00	0.00	0.00	6,062.72		
596617 · Seasonal Programs	5.99	0.00	0.00	0.00	0.00	108.58	114.57		
596621 · EEC supplies	0.00	3,814.41	0.00	0.00	0.00	0.00	3,814.41		
596622 · EEC Snacks	0.00	2,554.11	0.00	0.00	0.00	0.00	2,554.11		
596623 · EEC Special Activities	0.00	244.38	0.00	0.00	0.00	0.00	244.38		
596624 · EEC Misc	0.00	368.46	0.00	0.00	0.00	0.00	368.46		
596626 · MISC EXP-SWIM TEAM	0.00	0.00	0.00	3,218.75	0.00	0.00	3,218.75		
Total 596600 · Program Specific Expenses	29,236.78	6,993.36	3,579.42	6,728.18	0.00	1,359.64	47,897.38		
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	65.00	0.00	1,589.09	0.00	0.00	0.00	1,654.09		
673100 · Insurance									
673101 · CAPRI-WORKERS COMP	2,577.90	3,952.78	-11,014.55	6,186.96	323.72	191.86	2,218.67		
673102 · CAPRI-GEN INS	0.00	0.00	46,491.25	0.00	0.00	0.00	46,491.25		
Total 673100 · Insurance	2,577.90	3,952.78	35,476.70	6,186.96	323.72	191.86	48,709.92		
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	219,190.24	480,419.03	372,203.65	253,314.47	18,824.97	28,018.10	1,371,970.46		
Net Income	162,937.62	67,531.29	-155,227.80	-32,827.89	21,661.53	11,877.59	75,952.34		

P&L Budget Comparison (modified accr basis)		Plug in new month #'s in column B, then copy & paste #'s to appropriate month in O-Z columns						APPROVED	100%	DIFF	DIFF
July 23 through Nov 23		Nov 23	Nov 22	Nov 21	July 21 - 21	Nov 22	July 23 - 23	BUDGET	% of Budget	Budget - Current YTD	Curr YTD - Last Yr YTD
Unrestricted beginning Fund Balance							4,025,591.00				
Income											
102100	Property Taxes	31,517.10	21,779.95	20,567.51	118,330.37	23,728.54	56,196.93	641,788.00	8.76%	585,571.07	32,468.39
102101	ERAF	0.00	0.00	0.00	0.00	80,874.42	92,992.23	160,560.00	57.92%	67,567.77	12,117.81
152100	Interest Earned	48.39	11,003.25	5,777.77	5,791.19	12,259.80	59,428.69	50,000.00	118.86%	(9,428.69)	47,168.89
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	84,482.00	72,735.30	74,830.00	307,130.16	356,754.30	380,245.86	978,500.00	38.86%	598,254.14	23,491.56
	Pool	34,558.91	34,215.87	44,028.58	218,286.07	177,515.87	220,486.58	473,350.00	46.58%	252,863.42	42,970.71
	Seasonal Prog	5,545.10	12,793.60	21,224.00	71,737.30	60,940.12	39,895.69	168,000.00	23.75%	128,104.31	(21,044.43)
	Fac Rental	8,624.00	5,461.50	7,977.00	31,282.50	34,119.00	40,486.50	95,000.00	42.62%	54,513.50	6,367.50
	EEC	118,313.80	115,546.40	97,052.20	489,543.10	527,484.30	547,950.32	1,322,147.00	41.44%	774,196.68	20,466.02
	Other	983.77	0.00	0.00	0.00	0.00	7,463.14	17,900.00	41.69%	10,436.86	7,463.14
	Transaction fees		1,176.01	1,713.20	5,538.20	6,827.14	0.00	0.00	0.00%	-	(6,827.14)
	Total Park & Rec fees	277,461.47	241,928.68	246,824.98	1,123,517.33	1,163,640.73	1,346,299.15	3,054,897.00	44.07%	1,708,597.85	182,658.42
264200	State-Dated Checks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
265800	Miscellaneous Revenue **	20.00	535.00	743.27	24,316.39	5,657.82	2,776.86	300.00	925.62%	(2,476.86)	(2,880.96)
Total Income		284,093.07	275,246.88	273,913.53	1,271,955.28	1,286,161.31	1,447,922.80	4,172,858.00	34.70%	2,724,935.20	161,761.49
Expense								8,198,449.00			
411100	Permanent Salaries	40,377.12	18,487.70	30,521.58	171,055.66	89,169.76	194,533.00	539,155.00	36.08%	344,622.00	105,363.24
411101	Temporary Out of Class	0.00	4,278.58	0.00	0.00	20,892.90	0.00	0.00	0.00%	-	(20,892.90)
416101	Office Wages	12,161.34	9,907.42	9,729.30	43,806.39	48,861.59	54,116.38	169,079.00	32.01%	114,962.62	5,254.79
416102	Pool Wages	24,303.06	19,151.36	17,816.01	96,283.25	111,683.44	126,221.53	247,450.00	51.01%	121,228.47	14,538.09
416103	Maintenance Wages	5,661.66	5,391.23	5,234.85	22,821.23	24,610.30	25,996.05	82,000.00	31.70%	56,003.95	1,385.75
416104	Supervision Wages	5,284.22	5,161.79	3,955.20	18,720.43	22,581.03	21,937.83	64,000.00	34.28%	42,062.17	(643.20)
416105	Program Specialist-Staff	0.00	0.00	0.00	0.00	0.00	281.25	0.00	0.00%	(281.25)	281.25
416107	ASP/Camp Wages	25,156.25	17,027.52	17,559.94	91,567.75	97,663.53	118,452.13	305,000.00	38.84%	186,547.87	20,788.60
416108	EEC Wages	40,693.37	43,328.81	41,935.58	182,190.02	190,975.17	187,472.55	550,000.00	34.09%	362,527.45	(3,502.82)
416110	Vacation Expense	-4,367.62	2,299.02	-1,218.75	-4,345.70	-3,015.24	3,738.14	4,600.00	81.26%	861.86	6,753.38
431100	Social Security	9,423.56	7,484.91	7,546.99	38,379.47	37,020.49	44,728.76	121,314.00	36.87%	76,585.24	7,708.27
431200	Medicare Contribution	2,194.03	1,750.50	1,828.27	9,039.11	8,658.00	10,449.31	28,372.00	36.83%	17,922.69	1,791.31
445100	Unemployment Insurance	0.00	0.00	751.00	0.00	0.00	32.00	1,000.00	3.20%	968.00	32.00
463100	District Employee Benefits	14,856.54	13,085.07	14,403.76	73,585.84	58,004.52	75,467.38	211,800.00	35.63%	136,332.62	17,462.86
PAYROLL EXP SUBTOTAL		175,743.53	147,353.91	150,063.73	743,854.45	707,105.49	863,428.31	2,323,771.00	37.16%	1,460,344.69	156,320.82
416105	Program Specialist - Vendor	4,547.60	7,066.57	5,914.41	30,769.83	26,697.05	18,400.20	88,000.00	20.91%	69,599.80	(6,296.85)
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	439.65	118.00	1,008.00	669.28	1,323.72	8,500.00	15.57%	7,176.28	654.44
515600	Household Expense	5,436.33	6,186.42	5,329.40	22,360.82	23,980.60	27,029.77	73,300.00	36.88%	46,270.23	3,049.17
519300	Office Expense	12,662.01	5,863.99	10,986.32	41,228.39	42,033.54	47,305.99	112,400.00	42.09%	65,094.01	5,272.45
533100	Memberships	45.00	558.04	368.49	9,418.11	7,744.95	12,471.00	14,093.00	88.49%	1,622.00	4,726.05
542300	Maintenance-Equipment	822.00	3,302.94	843.44	1,422.88	12,071.30	8,039.81	14,600.00	55.07%	6,560.19	(4,031.49)
545900	Maintenance-Facilities & Imprv	3,405.33	10,116.01	3,679.68	29,270.97	38,044.22	32,256.86	72,650.00	44.40%	40,393.14	(5,787.36)
563800	Utility Expense	14,518.11	16,384.72	16,405.40	41,656.32	42,869.93	53,376.31	131,490.00	40.59%	78,113.69	10,506.38
572200	Employee Expense Reimb	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
585600	Contract Expenses	8,562.60	10,665.51	2,014.17	5,725.83	23,601.01	17,573.20	54,750.00	32.10%	37,176.80	(6,027.81)
596600	Program Specific Expenses	6,881.71	11,729.87	22,208.08	48,709.97	38,905.29	47,897.38	128,500.00	37.27%	80,602.62	8,992.09
671200	Telephone Service Charges	334.52	329.57	426.15	6,074.55	1,575.27	1,654.09	5,000.00	33.08%	3,345.91	78.82
673100	Insurance	437.58	0.00	0.00	55,645.80	70,643.50	48,709.92	152,752.00	31.89%	104,042.08	(21,933.58)
721102	F/A Struct. & Imprmnts not cap.	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00%	1,000.00	-
731101	F/A Equipment not capitalized	0.00	0.00	2,105.32	3,582.89	0.00	4,563.16	8,000.00	57.04%	3,436.84	4,563.16
TOTAL OPERATING EXPENSES		233,396.32	219,797.20	220,462.59	1,040,728.61	1,035,941.43	1,184,027.72	3,188,806.00		2,004,778.28	148,086.29
NET INCOME AFTER OPERATING EXP		50,696.75	55,449.68	53,450.94	231,226.67	250,219.88	373,666.14	984,052.00		610,385.86	123,446.26
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/Improv	0.00	0.00	0.00	24,934.00	0.00	0.00	263,000.00	0.00%	263,000.00	-
721101	Construction in Progress	0.00	0.00	0.00	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	0.00	23,637.82	0.00	0.00	10,000.00	0.00%	10,000.00	-
TOTAL FIXED ASSETS		0.00	0.00	0.00	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		50,696.75	55,449.68	53,450.94	16,886.36	78,724.38	185,289.16	356,571.00		171,281.84	106,564.78
80002	Accrued Bond Interest payable						4,854.10				
80003	Accrued Bond Principal						12,333.35				
861100	Approp. for Contingencies						350,000.00				
088300	Capital Reserve						473,296.00				
882100	General Reserve						250,000.00				
	Building Renovations Reserve						100,000.00				
Unassigned Fund balance							3,208,867.00				
							8,198,450.00				



MEMORANDUM

Date: December 12, 2023

To: HRD Board of Directors

From: Jeff Brier, General Manager

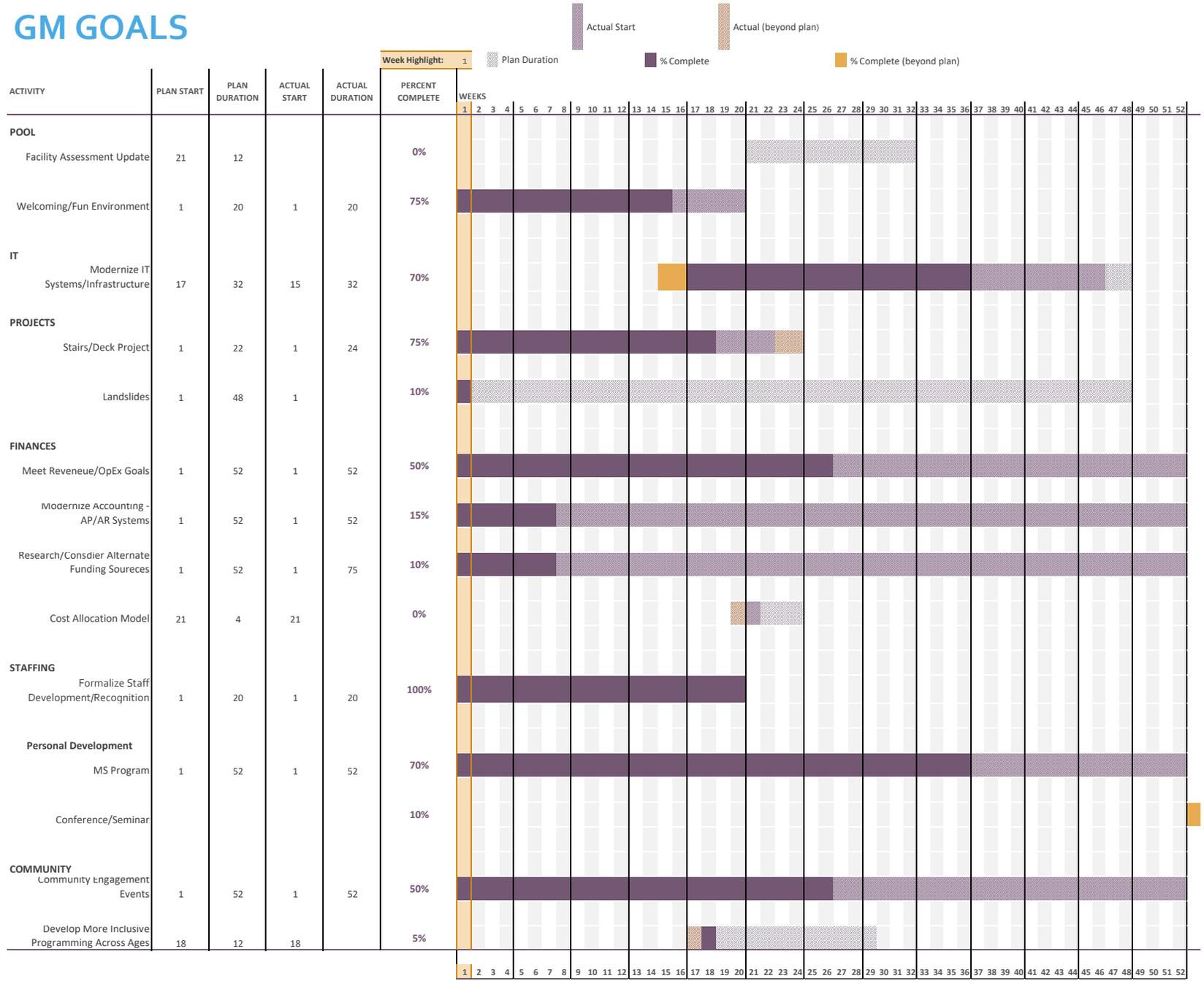
Re: General Manager's Goals

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
 - 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/January
- PROJECTS
 - Stairs/Deck Project
 - Project began in October
 - Near completion
 - Need decision on change order
 - 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
 - Plan documents are in progress
- 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/January
- STAFFING
 - Formalize Staff Development/Recognition Program
 - Complete – recognition program in place – staff development documents roll-out has begun – Meg has begun 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 after December
 - 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 late winter into spring
 - Develop More Inclusive Programming Across Ages
 - Julia will do a complete assessment of programming and provide recommendations – not to begin until December

GM GOALS





MEMORANDUM

Date: December 12, 2023

To: Highlands Recreation District Board of Directors

From: Meg Catmull, Assistant General Manager

Re: Highlands Recreation District Records Retention Policy

At its November 2023 meeting, the Board indicated its preference for future board meetings to be video recorded. This would create a new category of record that is not currently addressed in the District's existing records retention policy. Generally, Board meeting records are retained permanently, but the Board felt video recordings only needed to be kept for a short period of time (e.g., 1 year). The Board directed staff to return to its December meeting with an update to the District's records retention policy to make clear that Board meeting videos should be retained as a new Record Series with a shorter retention duration.

Staff is presenting a proposed resolution to make the change requested by the Board effective immediately and is also recommending a future comprehensive update to the records retention policy. Prior to presenting a comprehensive updated policy for Board consideration, District staff is proposing that a thorough and complete evaluation of the Records Retention Policy, and the District's compliance with the policy, be done.

An evaluation and investigation process has been started, and this process has been extensive thus far. Having originally been created in 2005 and last updated in 2014, the Records Retention Policy does not consistently reflect modern work practices which have been adopted by the District, nor has there been a sufficient organization method for retained records, which has made locating records difficult, and has also emphasized the need for this evaluation.

We aim to update the policy to include additional Record Series, a separate guide for locating and storing records, updated legal citations, a District records destruction form, and an updated Description of Record Categories. We aim to be thorough in our process and follow the best-practices recommendations of counsel to create an easy-to-use, transparent, modern, and complete policy for staff. Staff's goal is to have a comprehensive policy ready for board consideration in the first quarter of 2024.

At this time, staff are presenting a Resolution to the board to approve an update to the existing policy which would allow for Board Meetings to be video recorded, with a designated retention time of 1 year. We recommend the Board act on this matter by Adopting resolution no. 2023-5 to establish a 1 year retention period for Board meeting video recordings while staff prepare a comprehensive update to the District's records retention policy for consideration at a future meeting.



HIGHLANDS RECREATION DISTRICT
RESOLUTION NO. 2023-5

A resolution of the Board of Directors of the Highlands Recreation District updating the Records Retention of the District.

WHEREAS, the Highlands Recreation District has a Records Retention Policy as approved in 2005, and updated in 2014; and

WHEREAS, the Highlands Recreation District Records Retention Policy describes retention of Board Meeting Records for the duration of the length of the organization; and

WHEREAS, the Board intends to make video record of Board Meetings, to be retained for the period of one year; and

NOW THEREFORE, BE IT RESOLVED that the Board adopts the inclusion of an additional record series of "Board Meeting Video Recordings" with a retention duration of one year to the existing Highlands Recreation District Records Retention Policy.

PASSED AND ADOPTED at the regular meeting of the Board of Directors of Highlands Recreation District, this 12th day of December 2023, by the following vote:

AYES:

NOES:

ABSENT:

ATTEST:

HIGHLANDS RECREATION DISTRICT
SAN MATEO COUNTY, CALIFORNIA

By _____
President, Board of Directors

ATTEST: I, Megan Catmull, do hereby certify that I am the District Secretary of the Board of Directors of the HIGHLANDS RECREATION DISTRICT and that the above is a true and correct copy of the resolution adopted by the Board of Directors of said District at a meeting of the 12th day of December 2023.

Secretary, Board of Directors

<p>HIGHLANDS RECREATION DISTRICT</p> <p>RECORDS MANAGEMENT PROCEDURE MANUAL</p>	<p>Page 1 of 3</p> <p>Date Adopted: 11/8/2005</p> <p>Revision:</p> <p>Revised:</p>
<p>Subject: Records Retention Schedule</p>	

1.1 INTRODUCTION

It is the policy of the Highlands Recreation District (the District) to maintain a records and information management program that provides for the identification, access and protection of all records generated or received by the District in the conduct of District business.

Code	Record Series	SF= Storage Facility MO= Main Office HA= HRD Achieves		Retention	Citation
	Media Include: Paper, Videotape, Microfilm, etc.	Location of Record			
100	Formation Files	SF		LO	CA GC 4700 60201(d)
101	Historical Subject Files	SF		LO	
102	Resolutions, Board	SF 1-	MO - present	LO	
103	Board Administrative Files	SF	MO past 3 yrs	LO	
104	Policies and Procedures Manual	MO		LO	
105	Personnel Records	SF	HA past 5 years	LO	
106	Insurance Records	SF	MO past 3 years	LO	CAPRI
107	Drawings, As Built	SF		LO	
108	Drawing, Record	SF		LO	
109	Deferred Compensation	SF		LO	
110	Software Applications Files	MO		LO	
111	Permits, Building and Construction	SF		LO	CA H&S 19850
112	Job Descriptions	MO		LO	
113	Board Meetings Records	SF	MO past 5 years	LO	CA GC 60201(d)
120	BBP Records	SF		TE + 30	CCR T8 5193
121	Material Safety Data Sheets	MO		TE + 30	
122	Medical Files	SF		TE + 30	CCR T8 3204

123	Worker Compensation Files	SF	MO past 5 years	TE + 30	
130	Waiver & Release Form, Minors	SF	MO past 5 years	19	
140	Construction Documents	HA		10	
141	Master Design Plans	HA		SU + 10	
142	Fixed Asset Records	HA		10	
150	Employee Benefit Plans and Program Files	HA		TE + 7	
151	Reimbursement Expenses	HA		7	AB 474
160	Audit Records, Financial	SF	HA past 4 years	CL + 6	AB 474
161	Contracts & Agreements	MO		CL + 6	
162	Bids, Awarded	HA		CL + 6	
163	Bids, Unawarded	MO		CL + 6	CA GC 60201(d)
164	Litigation Files	MO		CL + 6	CA GC 60201(d)
165	Claim Files	HA		CL + 6	CA GC 60201(d)
170	Bank Account Records	HA		5	AB 474
171	Administrative Records	HA		5	
172	Accident & Incident Reports	HA		5	CAPRI
173	Safety Committee Records	MO		5	CAPRI
174	Waiver and Release Forms	HA		5	CAPRI
175	Facility Rental Records	HA		5	CAPRI
176	Facility Inspection Records	HA		5	CAPRI
177	Training Records	HA		5	CAPRI
178	Emergency Drill	HA		5	
179	Property Accident Reports	HA		5	

190	DMV Records	MO		3	CAPRI
191	Red Cross Records	MO		3	
192	Computer System Administration Records	MO		LO	
193	Complaint Files	MO		3	
194	Grievance	MO		CL + 3	
195	EOC Activation Records	HA		CL + 3	
200	Enrollment	MO		1	
210	Equipment Ownership	MO		LE	
211	Bonds, Revenue	SF		EX + 2	
212	Equipment Maintenance	HA		LE	
213	Computer Backup CD's	Off Site Storage		K C	

KC	Keep Current	CL	Closed, Completed	LO LE	Life of Organization or Equipment
SU	Superseded	EX	Expired	TE	Termination

Highlands Recreation District

Record Retention Policy Manual

Approved November 8, 2005 by the HRD Board of Directors

Updated: January 14, 2014 by the HRD Board of Directors

Applicability

The Policy applies to all District staff that creates, received or maintains District records.

Established: November 8, 2005

Revised: January 14, 2014

Attachments:

Record Retention Schedule

Description of Record Categories

Record Series with Definitions

Highlands Recreation District RECORDS MANAGEMENT PROCEDURE MANUAL	Page 1 of 4 Date Adopted: 11/8/2005 Revised:
Subject: Record Series with Definitions	

1.1 INTRODUCTION

It is the policy of the Highlands Recreation District (HRD) to maintain a records and information management program that provides for the identification, access and protection of all records generated or received by HRD in the conduct of HRD business.

RECORD SERIES WITH DEFINITIONS

100	Formation Files	Records documenting the terms under which HRD was formed, organized, re-organized or consolidated and Bylaws, including amendments.
101	Historical Subject Files	Records retained for the life of the organization due to their enduring value, rather than solely for business or legal purposes. Records that document the origination, and significant events.
102	Resolutions, Board	Formal expression of the will, opinion and intent voted by the Board of Directors, legislative-type actions.
103	Board Administrative Files	Records relating to board members, election to the board, directors list, and Form 700 Conflict of Interest.
104	Policies and Procedures Manual.	Records documenting the policies and procedures of the HRD. The most recent version.
105	Personnel Records	Records include earnings records and summaries, performance evaluations, position held, employment applications, changes, retirement, and terminations for persons hired.
106	Insurance Records	Liability and property insurance policies including excess policies and endorsements and the CAPRI Memorandums of Coverage of each year.
107	Drawings, As-Built	Records that graphically depict specifications. Copy of confirmed drawings marked up by contractors during construction to show how facility or component is actually constructed.
108	Drawings, Record	The District's best record of the construction of a project. Conformed drawings that have been updated with any changes occurring during the construction of the contract.
109	Deferred Compensation	Records of employee contributions and HRD payments.
110	Software Application Files	Records related to software applications owned by HRD. Includes software registrations.
111	Permits, Building and Construction	Records related to plans, signs, grading, encroachment, including blueprints and specifications. Approval to construct or renovate property.

Record Series with Definitions

112	Job Descriptions	Records describing the duties and responsibility of each job position and the expectations for performance.
113	Board Meeting Records	Agendas and minutes from all Board Meetings.
120	BBP Records	All Employee blood and/or other potentially infectious material exposure records.
121	Material Safety Data Sheets	Records relating to the description and use of hazardous substances.
122	Medical Files	Records related to the medical history of employees, including injury and illness records.
123	Workers Compensation Files	Records relating to employee work related injuries
130	Waiver & Release Forms, Minors	Waiver and release forms with attached accident reports for minors.
140	Construction Documents	Construction records, such as bids, correspondence, change orders, etc.
141	Master Plans	Report describing long range program or major projects planning and goals of HRD. Includes strategic plans.
142	Fixed Asset Records	Records relating to the acquisition, depreciation and accruals of fixed assets.
150	Employee Benefit Plans and Program Files	Records related to all employee benefits plans, and programs including health insurance, tuition reimbursement, thrift plans, beneficiary designations, eligibility.
151	Expense Reports	Records relating to the reimbursement of District employees, and Contractors for expenses incurred for travel or other costs when conducting the organizations business.
160	Audit Records, Financial	Records relating to the review and monitoring of any accounting or financial records to ensure compliance with GAAP standards and the organization's procedures.
161	Contracts/Agreements	Records relating to obligations defined in contracts and agreements. Includes promissory agreements, contracts and pending contracts for services, leases and software licenses.
162	Bids, Awarded	The successful proposals submitted by vendors to obtain contracts with HRD, where HRD selects that bid or proposal. Includes bid packages.
163	Bids, Unawarded	The unsuccessful proposals submitted by vendors to obtain contracts with HRD, where bid is not awarded to that vendor. Includes bid packages.
164	Litigation Files	Records related to possible or actual litigation or government investigations. Includes court proceedings records, pleadings, discovery, work product, exhibits and final judgments.

Record Series with Definitions

165	Claim Files	Records regarding claims of wrongdoing by the organization or its employees. Claims generally request compensation for damage or loss.
170	Bank Account Records	Bank statements, transfers, cancelled checks, invoices in payment of bills and other obligations, receivables and deposits.
171	Administrative Records	Records of a general nature including copies of memos, letters, correspondence, chronological files, calendars, day timers, phone messages, etc. that pertain to general administrative activities and duties of the HRD.
172	Accident and Incidence Reports	Accident and incident reports. Does not include accident reports pertaining to minors or employee injury records.
173	Safety Committee Records	District Safety Committee meeting agendas and minutes.
174	Waiver and Release Forms	Program and class waiver and release forms. Does not included waiver and release forms that are accompanied by an accident report for a minor.
175	Facility Rental Records	Facility rental applications, waivers and certificates of insurance.
176	Facility Inspection Records	Facility safety inspection reports, pool pump room logs and pool chemical readings.
177	Training Records	Records relating to the training and orientation of employees, including safety training. Records may include class attendance sheets, schedules, classes offered and records of class curriculum or syllabus, training materials development.
178	Emergency Drill Records	Records of earthquake, fire and lifeguard drills.
179	Property Accident Records	Records related to accidents during which HRD property is damaged. Does not include records on employee injury.
190	DMV Records	Employee DMV reports
191	Red Cross Records	American Red Cross Course Record Sheets
192	Computer System Administration Records	Records related to the maintenance of software applications.
193	Complaint Files	Records related to complaints filed by the public regarding the organizations operations or activities. Includes problem reports and follow up activities.
194	Grievance	Records include arbitration between employer and employee, grievances, union requests, employee rights, employee rights information, appeals, sexual harassment information and civil rights information.
195	EOC Activation Records	Records related to documenting activities of emergency operations center (EOC) during a declared emergency.

Record Series with Definitions

200	Enrollment	Class enrollment records
210	Equipment Ownership	Records related to ownership of equipment including correspondence, drawings, operating instructions, warranties and registrations.
211	Bonds, Revenue	Bonds, revenue records relating to interest bearing certificates (negotiable instruments) issued by HRD to raise revenues, including certificates of participation and any non-discharged debt.
212	Equipment Maintenance Records	Records regarding maintaining HRD equipment and vehicles includes daily maintenance reports, service checklist, preventative maintenance schedules, service logs and test records.
213	Computer Backup CD's	Computer tapes used for Disaster Recovery purposes

HIGHLANDS RECREATION DISTRICT RECORDS MANAGEMENT PROCEDURE MANUAL Subject: Records Retention Schedule	Page 1 of 3 Date Adopted: 11/8/2005 Revision: Revised:
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1.1 INTRODUCTION

It is the policy of the Highlands Recreation District (the District) to maintain a records and information management program that provides for the identification, access and protection of all records generated or received by the District in the conduct of District business.

Code	Record Series	SF= Storage Facility MO= Main Office HA= HRD Achieves		Retention	Citation
	Media Include: Paper, Videotape, Microfilm, etc.	Location of Record			
100	Formation Files	SF		LO	CA GC 4700 60201(d)
101	Historical Subject Files	SF		LO	
102	Resolutions, Board	SF 1-	MO - present	LO	
103	Board Administrative Files	SF	MO past 3 yrs	LO	
104	Policies and Procedures Manual	MO		LO	
105	Personnel Records	SF	HA past 5 years	LO	
106	Insurance Records	SF	MO past 3 years	LO	CAPRI
107	Drawings, As Built	SF		LO	
108	Drawing, Record	SF		LO	
109	Deferred Compensation	SF		LO	
110	Software Applications Files	MO		LO	
111	Permits, Building and Construction	SF		LO	CA H&S 19850
112	Job Descriptions	MO		LO	
113	Board Meetings Records	SF	MO past 5 years	LO	CA GC 60201(d)
120	BBP Records	SF		TE + 30	CCR T8 5193
121	Material Safety Data Sheets	MO		TE + 30	
122	Medical Files	SF		TE + 30	CCR T8 3204

Records Retention Schedule

123	Worker Compensation Files	SF	MO past 5 years	TE + 30	
130	Waiver & Release Form, Minors	SF	MO past 5 years	19	
140	Construction Documents	HA		10	
141	Master Design Plans	HA		SU + 10	
142	Fixed Asset Records	HA		10	
150	Employee Benefit Plans and Program Files	HA		TE + 7	
151	Reimbursement Expenses	HA		7	AB 474
160	Audit Records, Financial	SF	HA past 4 years	CL + 6	AB 474
161	Contracts & Agreements	MO		CL + 6	
162	Bids, Awarded	HA		CL + 6	
163	Bids, Unawarded	MO		CL + 6	CA GC 60201(d)
164	Litigation Files	MO		CL + 6	CA GC 60201(d)
165	Claim Files	HA		CL + 6	CA GC 60201(d)
170	Bank Account Records	HA		5	AB 474
171	Administrative Records	HA		5	
172	Accident & Incident Reports	HA		5	CAPRI
173	Safety Committee Records	MO		5	CAPRI
174	Waiver and Release Forms	HA		5	CAPRI
175	Facility Rental Records	HA		5	CAPRI
176	Facility Inspection Records	HA		5	CAPRI
177	Training Records	HA		5	CAPRI
178	Emergency Drill	HA		5	
179	Property Accident Reports	HA		5	

Records Retention Schedule

190	DMV Records	MO		3	CAPRI
191	Red Cross Records	MO		3	
192	Computer System Administration Records	MO		LO	
193	Complaint Files	MO		3	
194	Grievance	MO		CL + 3	
195	EOC Activation Records	HA		CL + 3	
200	Enrollment	MO		1	
210	Equipment Ownership	MO		LE	
211	Bonds, Revenue	SF		EX + 2	
212	Equipment Maintenance	HA		LE	
213	Computer Backup CD's	Off Site Storage		K C	
KC	Keep Current	CL	Closed, Completed	LO LE	Life of Organization or Equipment
SU	Superseded	EX	Expired	TE	Termination



MEMORANDAUM

Date: November 12, 2023
To: Jeff Brier, General Manager
From: Julia Fior, Recreation Coordinator
Re: Non-Profit and Highlands Group Rental Update

As mentioned in November's Board Packet, due to feedback from community members regarding the sustainability of the current non-profit requirements, the following policy has been written to add into the current Rental Agreement; items that have been added or altered are bolded:

1. Removal of the 3-hour rental minimum for all non-profits, regardless of residency status.
2. Highlands Based Non-Profit Groups Policy

"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 either 50% of its members (or 10 members, whichever the group meets first):**

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

The group can meet the Highlands member 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.

If a non-profit group interested in free rentals does not qualify for the above policy, there is an option to volunteer to offset rental costs; this option will be accepted at the discretion of the General Manager."

Rational for the overall changes are restated below:

- 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.
- **The option for volunteer-based compensation has been added; should a group take advantage of this offer, they will be provided with a list of tasks that are associated with a monetary value. Groups may perform these tasks to offset the balance of their planned rentals. Task lists will be put together with input from the Maintenance Manager, Recreation Coordinator, and General Manager based on group size and overall capabilities.**
- **After feedback from the Board, the minimum percentage was lowered to 50% and a flat number of 10 members was added; this will give larger groups the ability to meet the free rental policy.**
- 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:
 - CERT
 - HCA
 - HSN
- Next steps for this policy is that, once approved, it would be added to the Rental Agreement and the HRD **by December 15, 2023.**
- Non-profit groups that previously met at the Rec and are grandfathered into free rentals, regardless of resident numbers, include:
 - Cub Scouts Pack 3 dens
 - 3 of the 6 dens are scheduled to meet at the Rec through the end of the 2023-2024 school year.
 - 1 of the 6 dens is in discussions with the Rec Coordinator to schedule dates beginning January 2024.
 - HSN
 - Meet weekly at the Rec for post Mahjong lunch hour, once a month for HSN Board Meeting, and occasionally for luncheons.
 - HCA
 - Meet monthly for their Board Meetings and occasionally for various social events.
 - NLYM San Mateo - Foster City
 - Met at the Rec in November, and the Rec Coordinator will extend the offer to return to the group should the board approve of all changes to the non-profit policy.
 - Had regular meetings scheduled since September (under the free rentals) but cancelled those reservations.
- The Recreation Coordinator is continuing to identify groups that were offered free rentals previously and extending the offer for those groups to return to the Rec for facility usage.



MEMORANDUM

Date: December 12, 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		TOTAL				TOTAL FY 22-23 ACTUAL		TOTAL FY 22-23 ACTUAL			
	2023 - 2024	2023 - 2024	2023 - 2024	2023 - 2024			(EST, reflects up to 5/31/23)	(unaudited)	2022 - 2023	2022 - 2023		
												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
Beginning Fund Balance	\$ 4,025,591	\$ 4,025,591	\$ -	\$ -			\$ 3,476,604	\$ 3,476,604	\$ -	\$ -		
102100 - Property Taxes	\$ 641,768	\$ 656,369	\$ 14,601	\$ 14,601	FY22/23 figures were higher than budget - same 4% increase assumed		\$ 617,085	\$ 631,124	\$ 14,039	\$ 14,039		
ERAF	\$ 160,560	\$ 160,560	\$ -	\$ -			\$ 169,905	\$ 169,905	\$ -	\$ -		
152100 - Interest Earned	\$ 50,000	\$ 100,000	\$ 50,000	\$ 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)	\$ (24,200)	Reduced 1 EEC Resident Family - 6 months		\$ 2,987,850	\$ 2,987,025	\$ (824)	\$ (824)		
Total 232100 - Park & Recreation Fees	\$ 3,054,897	\$ 3,030,697	\$ (24,200)	\$ (24,200)			\$ 2,924,775	\$ 2,923,950	\$ (824)	\$ (824)		
265800 - Miscellaneous Revenue	\$ 300	\$ 300	\$ -	\$ -			\$ 11,699	\$ 11,699	\$ -	\$ -		
TOTAL - REVENUE	\$ 4,172,858	\$ 4,213,259	\$ 40,401	\$ 40,401			\$ 3,889,202	\$ 3,902,416	\$ 13,215	\$ 13,215		
BUDGET TOTAL (fund balance + revenue)	\$ 8,198,449	\$ 8,238,850	\$ 40,401	\$ 40,401			\$ 7,365,806	\$ 7,379,020	\$ 13,215	\$ 13,215		
411100 - Permanent Salaries	\$ 539,755	\$ 534,107	\$ (5,648)	\$ (5,648)	Not assumed, but actual wages		\$ 332,691	\$ 348,217	\$ 15,526	\$ 15,526		
416101 - Office Wages	\$ 169,079	\$ 168,049	\$ (1,030)	\$ (1,030)	Not assumed, but actual wages		\$ 157,928	\$ 162,001	\$ 4,073	\$ 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	\$ 15,600			\$ 251,552	\$ 264,004	\$ 12,452	\$ 12,452		
416103 - Maintenance Wages	\$ 82,000	\$ 82,000	\$ -	\$ -			\$ 68,882	\$ 71,094	\$ 2,212	\$ 2,212		
416104 - Supervisor Wages	\$ 64,000	\$ 61,000	\$ (3,000)	\$ (3,000)	Not assumed, but actual wages		\$ 60,391	\$ 62,217	\$ 1,826	\$ 1,826		
416107 - ASP/Camp Wages	\$ 305,000	\$ 305,000	\$ -	\$ -			\$ 250,280	\$ 262,214	\$ 11,934	\$ 11,934		
416108 - EEC Wages	\$ 550,000	\$ 550,000	\$ -	\$ -			\$ 494,479	\$ 504,256	\$ 9,777	\$ 9,777		
416110 - Vacation Expense	\$ 4,600	\$ 4,600	\$ -	\$ -			\$ 20,910	\$ 20,910	\$ -	\$ -		
431100 - Social Security	\$ 121,314	\$ 121,719	\$ 405	\$ 405			\$ 102,336	\$ 105,921	\$ 3,585	\$ 3,585		
431200 - Medicare	\$ 28,372	\$ 28,466	\$ 94	\$ 94			\$ 23,933	\$ 24,773	\$ 840	\$ 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	\$ 7,020			\$ 1,947,532	\$ 2,009,757	\$ 62,225	\$ 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)	\$ (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)	\$ (3,825)		
515606 - Bins	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -		
515600 - Household Expense - Other	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -		
Total 515600 - Household Expense	\$ 73,300	\$ 73,300	\$ -	\$ -			\$ 68,779	\$ 64,954	\$ (3,825)	\$ (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)	\$ (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)	\$ (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)	\$ (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	\$ 19,500	Already paid for new water heater in EEC - unforeseen expense - original figure was placeholder		\$ 14,836	\$ 12,958	\$ (1,878)	\$ (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)	\$ (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 - I 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



RK & ASSOCIATES, Inc.

ESCON BUILDERS

Lic: B846755
DIR: 1000002781
BID:
PO:

29516 Union City Blvd, Union City, CA 94587. Cell: (650)283-0999. Tel: (510)475-1486. Fax: (510)475-1487

Proposed Change Order

To: Jeff Brier
Highland Recreation District
Tel: (650)341-4251 ext 101
1851 Lexington Ave.,
San Mateo, CA 94402

PCO: 1
PCO Date: 11/3/23
Job Location: Stair & Deck repair
1851 Lexington Avenue
San Mateo, CA 94402

Description Of PCO: This change order is to replace highland beam.

Description	Amount
Highland Beam Replacement - Labor and Materials	\$24,850.00
Note: This proposal is including labor, material, and overhead	

Total: \$24,850.00
Overhead & Benefit @15%:
Bond @3.6%:
Total Amount for this PCO including Tax: \$24,850.00

Reza Khorami (CEO) Reza Khorami

Date November 3, 2023



RK & ASSOCIATES, Inc.

ESCON BUILDERS

Lic: B846755
DIR: 1000002781
BID:
PO:

29516 Union City Blvd, Union City, CA 94587. Cell: (650)283-0999. Tel: (510)475-1486. Fax: (510)475-1487

Proposed Change Order

To: Jeff Brier
Highland Recreation District
Tel: (650)341-4251 ext 101
1851 Lexington Ave.,
San Mateo, CA 94402

PCO: 4
PCO Date: 12/5/23
Job Location: Stair & Deck repair
1851 Lexington Avenue
San Mateo, CA 94402

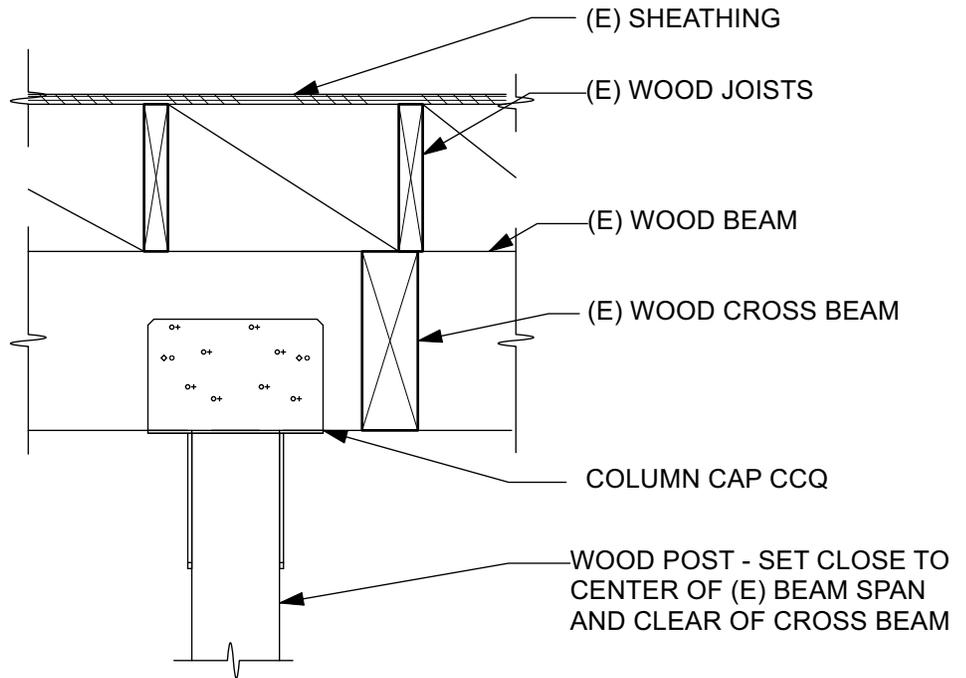
Description Of PCO: This change order is to reinforcing the main beam by adding extra footing foundation inside the room, and adding extra 4x6 support to support the beam

Description	Amount
Reinforcing the Main Beam - Labor and Materials	\$22,500.00
Note: This proposal is including labor, material, and overhead	

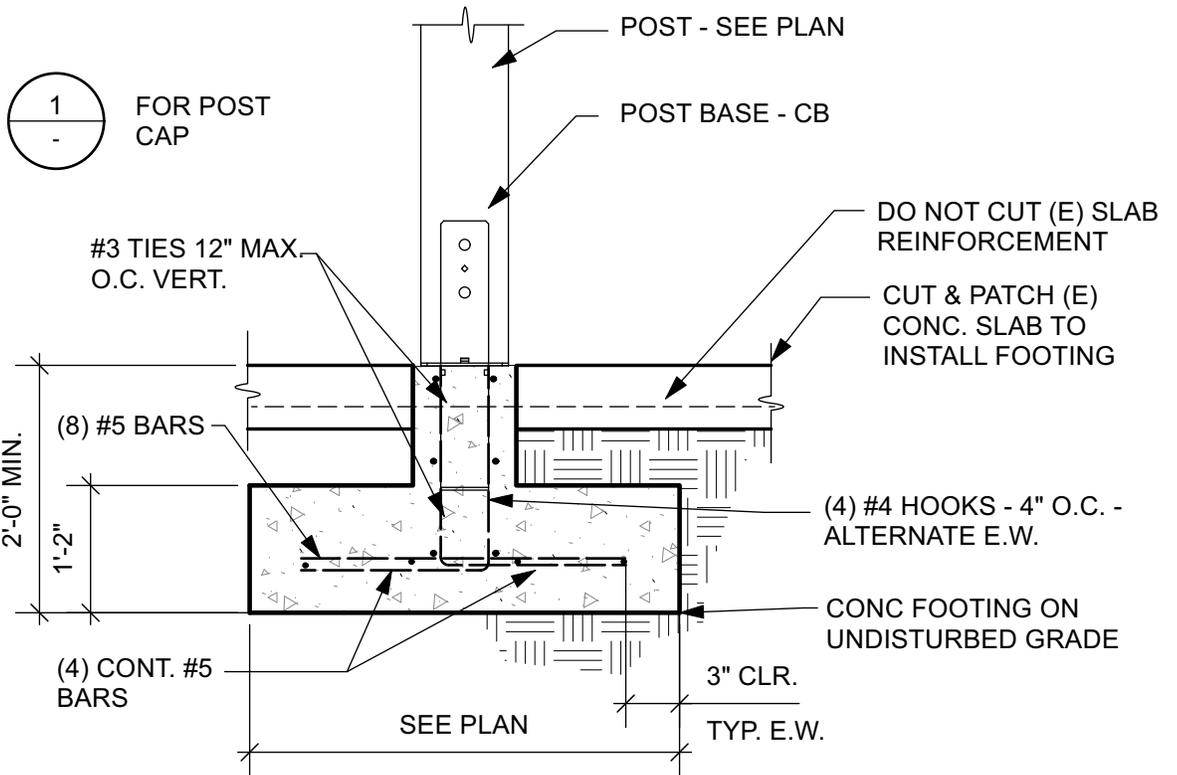
Total: \$22,500.00
Overhead & Benefit @15%:
Bond @3.6%: \$810.00
Total Amount for this PCO including Tax: \$23,310.00

Reza Khorami (CEO) Reza Khorami

Date December 5, 2023



1 WOOD POST CAP AT WOOD BEAM - TYPICAL
Scale: 1" = 1'-0"



2 CONCRETE POST FOOTING
Scale: 1" = 1'-0"

ASI 2 - DRYROTTED BEAM REPAIR

SCALE: AS NOTED SHEET

SK1

HIGHLANDS RECREATION CENTER

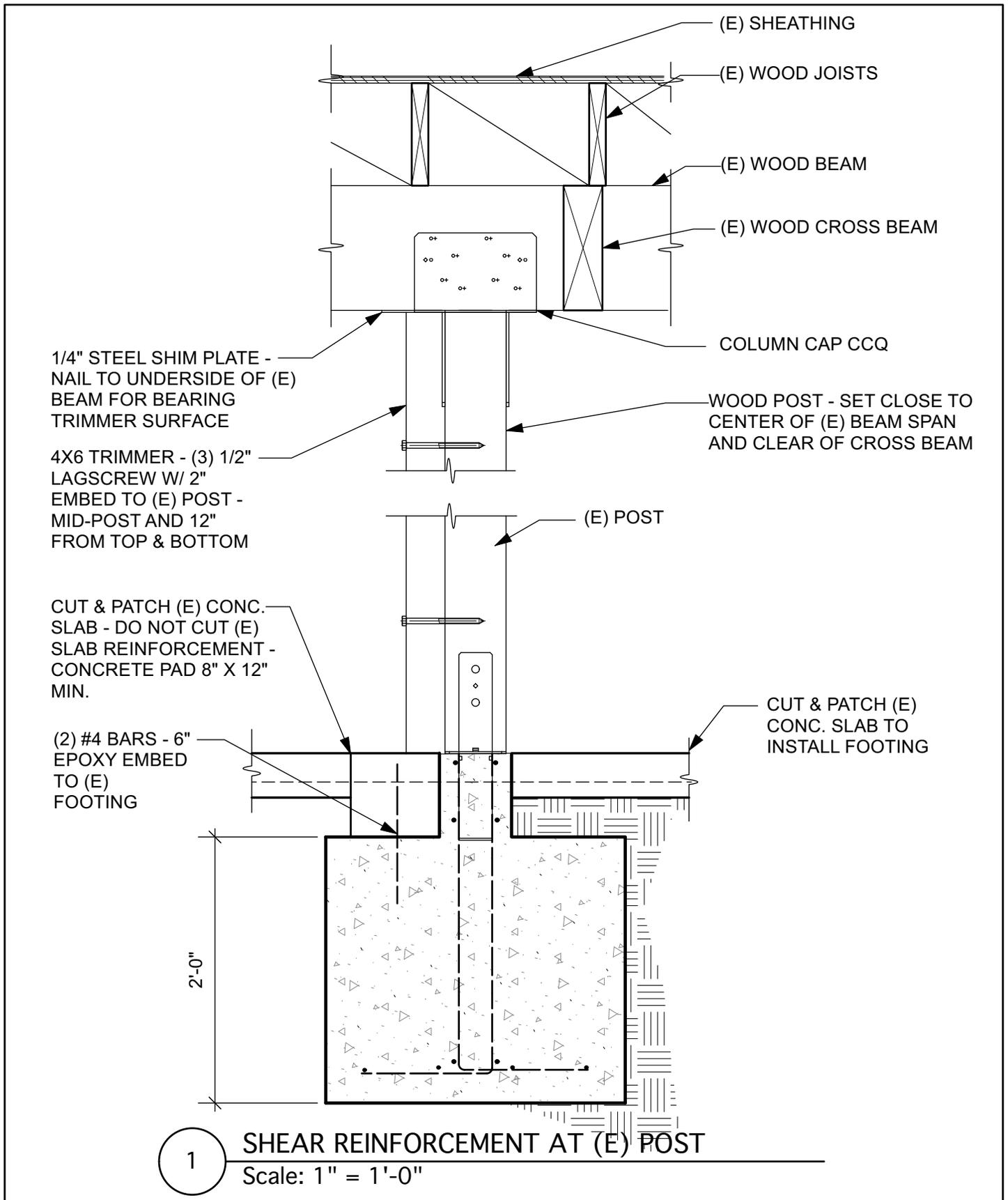
H+A No. 2021.160 DATE

11/20/2023

Hamilton + Aitken Architects | 525 Brannan Street Suite 400 | San Francisco CA 94107 | HAArchs.com | 415.974.5030

| 302 Fourth Street, Jack London Square | Oakland CA 94607 | design@HAArchs.com





ASI 2 - DRYROTTED BEAM REPAIR

SCALE: AS NOTED SHEET

SK2

HIGHLANDS RECREATION CENTER

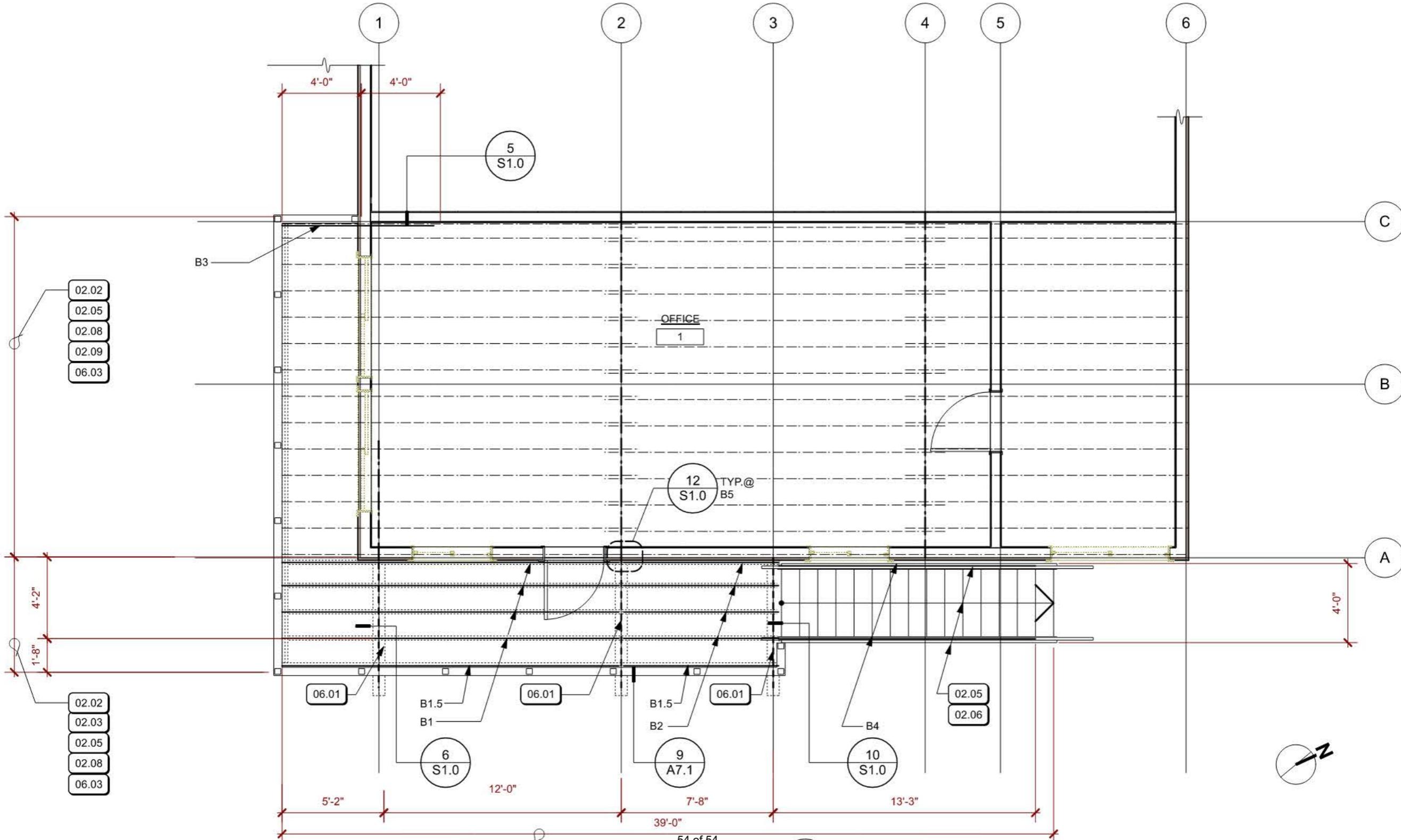
H+A No. 2021.160 DATE

11/20/2023

Hamilton + Aitken Architects | 525 Brannan Street Suite 400 | San Francisco CA 94107 | HAArchs.com | 415 .974 .5030

| 302 Fourth Street, Jack London Square | Oakland CA 94607 | design@HAArchs.com





- 02.02
- 02.05
- 02.08
- 02.09
- 06.03

- 02.02
- 02.03
- 02.05
- 02.08
- 06.03

- 02.04
- 02.05

1 2ND FLOOR FRAMING PLAN
Scale: 1/4" = 1'-0"