



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

September 13, 2022

7:00 P.M. – Regular Board Meeting

1. Agenda.....	Page 1-2
2. Minutes.....	Page 3-4
3. General Manager’s Report.....	Page 5-9
4. Financials.....	Page 10-18
5. Conflict of Interest Code Review.....	Page 19-24



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"A Community Place to Learn, Grow & Play"

Topic: HRD Regular Board Meeting

Time: September 13, 2022 07:00 PM Pacific Time (US and Canada)

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

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

Topic: HRD Board of Directors Regular Meeting

Time: Sept. 13, 2022 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

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

Meeting ID: 989 670 8662

One tap mobile

+16694449171,,9896708662# US

+16699006833,,9896708662# US (San Jose)

Dial by your location

+1 669 444 9171 US

+1 669 900 6833 US (San Jose)

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+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

+1 309 205 3325 US

+1 312 626 6799 US (Chicago)

+1 386 347 5053 US

+1 564 217 2000 US

+1 646 931 3860 US

Meeting ID: 989 670 8662

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

1. Call to Order 7:00PM
2. Review and approval of the minutes for the Special Board Meeting on August 22, 2022.
3. Public Forum: The public forum provides an opportunity for members of the public to speak on any item within the jurisdiction of the Board that is not on the agenda. Public comment is limited to (3) minutes per person. When an item is not listed on the agenda, State law prohibits Board discussion or action. Board Members may only "briefly respond" to statements made and questions posed. For example, State law allows Board Members to ask questions for clarification and provide a reference to staff or other resources for factual information.

Additionally, the Board may also direct staff to report back and/or place a matter on a future agenda for discussion.

4. Manager's Report
 - a. Administration
 - b. Programming
5. Financial Report
6. Old Business
7. New Business
 - a. Conduct 2022 Conflict of Interest Code Review and Approve Resolution Containing Updates
8. UPCOMING MEETINGS: October 11, November 8, December 13
9. Review and Payment of Bills
 - a. Action: Motion to approve Expenditures
10. HRD Board of Directors Announcements
11. Adjournment

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

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

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

HIGHALNDS RECREATION DISTRICT
SPECIAL BOARD MEETING MINUTES (DRAFT)
Monday, August 22, 2022

Location: 1851 Lexington Avenue, San Mateo, CA 94402 (Social Room)

Attendees

Community Members wishing to attend were encouraged to teleconference into the meeting.

Join Zoom Meeting

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

Meeting ID: 989 670 8662

Board Members:

Michelle McNeil (President)
Shirin Bakhshay (Vice President)
Pam Merkadeau
Andrew Aquino (absent)
Eric Olbekson

Staff:

Mike Koenig (Interim General Manager)

1. Call to Order

The meeting was called to order at 7:06pm by Board Member McNeil

2. Review and Approval of Minutes

-Board Member Merkadeau made a motion, Vice President Bakhshay second, to approve the Regular Meeting Minutes from August 9, 2022. The motion passed unanimously.

Vote: AA - absent; SB -Y; MM - Y; PM – Y; EO - abstained

3. Public Forum

Nothing to report.

4. New Business

Discussion/Motion: Review and approve fiscal year budget for 2022-23

-Board members reviewed all line items for all programs prior to making a motion.

-Vice President Bakhshay made a motion, Board Member Olbekson second, to approve the 2022-23 budget amended to include \$140,000 under fixed assets-structures/improvements for the admin office deck project. The motion passed unanimously.

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

5. Adjournment

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

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

The Meeting adjourned at 8:07pm.

Respectfully Submitted,
Mike Koenig
Interim General Manager



MEMORANDUM

Date: September 13, 2022
To: HRD Board of Directors
From: Mike Koenig, Interim General Manager
Re: General Manager's Report Update

HRD Facilities and Grounds

- The Maintenance Manager continues to clear dry brush and dead trees around the facility. For September, the primary focus will be the area behind the pool and the area between the pool and EEC.
- Bell Plumbing repaired the leaky water shut off valve to the pool. In the process, the water valve at the playground stairs became non-operable. This valve controls the water to the playground and parking lot. Staff will attempt to dig out the valve and repair it in house before calling a plumber.

Salary & Benefits Update

Following the approval of the 2022-23 budget, all salary/benefit information was presented to staff. Staff were very appreciative of the approved salary and benefit package. Retro salary adjustments were received on 9/9/22. Staff are currently working with the Districts IRA and CalPERS representatives to administer retirement benefit updates.

HR Temp Update

Staff has taken steps to retain an HR temp to manage open enrollment, maternity leave, and benefits administration. Staff is working with District counsel to determine insurance limits as the potential candidate does not work for a temp firm. At the time of this report, the cost of insurance is holding up this potential engagement.

ASP Update

- For August, the program saw some movement as families enrolled, pulled out, and switched days as they settled in. Staff continue to work with families to submit onboarding paperwork.
- Fall Camp is now on the horizon. Fall Camp runs from October 3-7. Registration is currently in progress.
- The program hired a new Recreation Leader in August. This new employee was a personal reference from a current ASP staff.
- The program is currently working with the Highlands Elementary PTA on proving child-care for their taco dinner fundraiser on October 15.

Seasonal Programs and Rentals Update

Events

- August 19 was our final food truck event of 2022. This event ended was the biggest to date with two of the three trucks selling out. Many community members expressed how much they enjoyed the event.
- August 11 was the “lunch on the coast” senior social. Staff chaperoned five seniors to Miramar Breach Restaurant in Half Moon Bay. Twenty seniors attended the lunch.
- October 28 is the Districts Halloween Family Fun Night from 6:30pm – 8:30pm. The event will see the return of jumpy houses, bingo, and haunted house. The event will take place on the tennis courts, gym, and multi-purpose room.

Rentals

- A few one-time rentals occurred in August which were primarily from non-residents. August also saw the return of Indian dance which is one of the Districts long term rentals. Facility rentals will continue to be promoted on social media platforms, monthly eNews, activity guides, and the Lowdown.

Classes

- The first round of Fall classes started off the week of August 22. Popular classes include Hip-Hop, Acting, Tot Ukulele, Kuk Sool Won, Tennis, and a new Crafting class.
- Fall classes begin the updated contractor/HRD split of 60/40 for running classes. This is a change from the 70/30 split that was in effect after COVID. 60/40 is the standard used by most agencies.



MEMORANDUM

Date: September 13, 2022
To: Mike Koenig, Interim General Manager
From: Kristen Lein, Early Education Director
Re: Early Education Center Program Update

CURRENT PROGRAM UPDATES

- EEC staff is prepping for an in person Open House Night for families on September 22. Staff are planning room sets ups, curriculum, and art projects to show families what their children do daily. Families will be invited into the rooms to explore curriculum and engage with their children, staff, and other families.
- The EEC is now fully staffed. Lisa Smith was hired on September 1 as the new Monkey room teacher. Families and staff have welcomed her onto the team.
- EEC staff are looking into opportunities for more community engagement. The Director and Assistant Director are planning events for outdoor Fall and holiday celebrations.

FISCAL IMPACTS

- The EEC program revenue is slightly below projected, due to children unable to begin in the program until they reach age two or unable to leave current care programs.

RISKS/OPPORTUNITIES

- The CDC released new quarantine guidelines for Covid-19 exposures. Individuals exposed to Covid-19 are no longer required to quarantine. The majority of EEC children are partially vaccinated or fully vaccinated, which guided the decision to implement this policy at the EEC. At the end of August, an exposure occurred in the Tiger room. The room remained open however, children were required to test daily. Families cooperated and appreciated that the room remained open.
- EEC staff will collaborate with Interim General Manager to change the Covid-19 policy permanently, which will reduce the impact of closures due to exposures on families in the program.

UPCOMING EVENTS

- September 22nd- Open House 6-7pm
- September 27th- EEC Picture Day



MEMORANDUM

Date: September 13, 2022
To: Mike Koenig, Interim General Manager
From: Daniel Ryken, Aquatics Supervisor
Re: Aquatics Program Update

Lap Swim and Recreational Swimming

- Lap Swim and Recreational Swim brought in \$26,762 in revenue year to date. Warmer temperature and more people returning to the pool have helped keep the revenue above projections so far. The program continues to receive positive feedback from new visitors to the pool who have enjoyed their experience and plan to return in the future.

Swim Lessons

- Swim lessons brought in \$39,656 in revenue year to date. A few factors have positively affected this figure. The main factor is that we have been able to add lessons while we've had extra staff. The other factor is having an instructor teaching private lessons approximately 25 hours a week.

Swim Team

- Swim Team Memberships renew in September. Membership fees will be going up this year. The program is looking to hire an Assistant Coach for Coach Zach. This will also increase the overall revenue for the team. Interest in the team is increasing and I fully expect to hit the revenue targets needed to begin the Assistant Coach search.

Rentals

- Pool rentals have been consistent and have brought in \$3100 in revenue year to date. Pool Parties are the most requested and we are still getting party requests through October.

Risks/Opportunities.

- July and August are two of the biggest months in terms of staff wages. With staff leaving for college as well as reduced hours in September, the Aquatics Supervisor and the

Aquatics Coordinator will need to take on more guarding and teaching hours. Currently, staff wages are at 21% of projections, where revenue is at 19% of projections. I fully expect that by October, Pool wages should be in line with Pool revenues.

Upcoming Events

- No events planned for September, looking to develop a Halloween themed event for the pool in October.

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

	8/31/2022	8/31/2021	9/7/2022 PRELIM 6/30/2022	FINAL 6/30/2021	FINAL 6/30/2020
ASSETS					
Current Assets					
Checking/Savings					
004000 - Petty Cash	100.00	200.00	300.00	100.00	100.00
005000 - Silicon Valley Bank	369,337.30	372,342.33	416,252.35	333,725.63	467,140.64
006000 - Petty Cash-pool	80.00	80.00	80.00	80.00	80.00
007000 - Bank of New York Mellon	-	-	-	-	0.01
011100 - Cash in Treasury	3,098,463.54	2,155,245.13	3,292,125.90	2,384,003.73	2,521,689.13
Total Checking/Savings	3,467,980.84	2,527,867.46	3,708,758.25	2,717,909.36	2,989,009.78
Accounts Receivable					861.48
Total Accounts Receivable				301.55	861.48
Other Current Assets					
027000 - Interest Receivable	-	-	8,632.46	5,692.11	10,935.10
040000 - Prepaid Expenses	3,621.51	7,337.89	18,966.53	18,717.08	15,786.65
Total Other Current Assets	3,621.51	7,337.89	27,598.99	24,409.19	26,721.75
Total Current Assets	3,471,602.35	2,535,205.35	3,736,357.24	2,742,620.10	3,016,593.01
Fixed Capital Assets, net of depreclation					
Building	4,252,683.66	4,439,817.48	4,283,798.22	4,471,074.20	3,033,866.52
Improvements	116,889.71	103,516.56	118,865.99	104,899.18	113,793.28
Equipment	115,372.81	105,693.33	118,326.37	108,168.15	130,959.53
Land	19,532.00	19,532.00	19,532.00	19,532.00	19,532.00
Construction in Progress	27,461.50	2,516.50	27,461.50	2,516.50	1,479,259.42
Total Fixed Assets	4,531,939.68	4,671,075.87	4,567,984.08	4,706,190.03	4,777,410.73
TOTAL ASSETS	8,003,542.03	7,206,281.22	8,304,341.32	7,448,810.13	7,794,003.74
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payables					
064000 - Accounts Payable	1,614.31	(2,844.01)	51,659.88	44,680.32	490,532.37
Total Accounts Payable	1,614.31	(2,844.01)	51,659.88	44,680.32	490,532.37
Other Current Liabilities					
065000 - Payroll Liab		3,595.61	1,881.70	2,408.01	4,731.16
065010 - Payroll Liab-FSA	4,628.02	5,101.89	3,744.87	3,387.19	5,922.75
066400 - Accr Sales Tax	-	-	29.00	125.00	673.00
066500 - Other Accrued Expenses	-	-	124,781.02	118,702.83	71,499.41
80002 - accr interest pay - bond	-	-	22,330.32	23,704.66	25,027.34
80003 - Bond Principal accrual	-	-	115,000.00	110,833.34	106,666.68
Total Other Current Liabilities	4,628.02	8,697.50	267,766.91	259,161.03	214,520.34
Total Current Liabilities	6,242.33	5,853.49	319,426.79	303,841.35	705,052.71
Long Term Liabilities					
265900 - COP Bond	2,023,000.00	2,161,000.00	2,046,000.00	2,183,166.66	2,315,333.32
266000 - Compensated absences	52,837.70	58,132.33	55,325.47	59,775.12	38,616.00
Total Long Term Liabilities	2,075,837.70	2,219,132.33	2,101,325.47	2,239,941.78	2,353,949.32
Total Liabilities	2,082,080.03	2,224,985.82	2,420,752.26	2,543,783.13	3,059,002.03
Equity					
081300/081400 - Fund Balance	5,397,649.38	4,555,951.13	4,681,373.24	4,640,516.34	4,698,539.97
Investment in Capital Asset Net of Debt	2,508,939.68	2,510,075.87	2,406,984.08	2,412,190.03	2,355,410.73
Amount to be provided	(2,023,000.00)	(2,161,000.00)	(2,183,330.32)	(2,317,704.66)	(2,447,027.34)
Change in net position	37,872.94	76,268.40	978,562.06	170,025.29	128,078.35
Total Equity	5,921,462.00	4,981,295.40	5,883,589.06	4,905,027.00	4,735,001.71
TOTAL LIABILITIES & EQUITY	8,003,542.03	7,206,281.22	8,304,341.32	7,448,810.13	7,794,003.74

Highlands Recreation Center

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

	Aug 22	Aug 21	Aug 20	July 20 - Aug 20	July 21 - Aug 21	Jul 22 - Aug 22	BUDGET	17% % of Budget	DIFF Budget - Current YTD	DIFF Curr YTD - Last Yr YTD
Unrestricted beginning Fund Balance							2,492,837.00			
Income										
102100 Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	602,888.00	0.00%	602,888.00	-
102101 ERAF	0.00	0.00	0.00	0.00	0.00	0.00	183,087.00	0.00%	183,087.00	-
152100 Interest Earned	307.96	0.00	16.26	16.25	2.72	519.02	42,310.00	1.23%	41,790.98	516.30
187100 State-aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
199200 All Other Local Govt Rev	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
199700 Cap grants & Contributions	0.00	0.00	0.00	0.00	0.00	0.00	177,952.00	0.00%	177,952.00	-
232100 Park & Recreation Fees										
ASP	118,159.00	117,537.67	84,686.00	66,816.00	137,760.28	161,544.00	985,000.00	16.74%	803,456.00	23,783.72
Pool	36,048.36	64,932.23	25,779.83	37,273.61	120,406.04	87,074.18	438,700.00	19.85%	351,625.82	(33,331.86)
Seasonal Prog	14,781.44	27,631.50	-1,410.00	-2,129.00	35,806.50	33,129.58	160,000.00	20.71%	126,870.44	(2,676.94)
Fac.Rental	5,946.00	4,675.00	3,190.00	6,380.00	10,395.00	12,260.00	90,000.00	13.62%	77,740.00	1,865.00
EEC	98,116.00	107,565.90	15,459.00	81,821.00	201,584.30	193,183.00	1,330,840.00	14.52%	1,137,657.00	(8,401.30)
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
Transaction fees	1,316.27	1,420.00	700.00	856.00	2,340.00	3,511.13	18,000.00	19.51%	14,488.67	1,171.13
Total Park & Rec fees	274,367.07	323,761.70	128,404.83	211,016.61	509,292.12	490,701.87	3,002,540.00	16.34%	2,511,838.13	(17,590.25)
264200 State-Dated Checks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
265800 Miscellaneous Revenue **	508.44	7,610.73	0.00	16,121.67	7,610.73	5,082.82	28,500.00	17.83%	23,417.18	(2,527.91)
Total Income	275,181.47	331,372.43	128,423.08	227,196.53	515,905.57	496,303.71	4,037,277.00	12.29%	3,540,973.29	(19,601.86)
							6,530,114.00			
Expense										
411100 Permanent Salaries	17,770.36	37,454.24	36,386.17	64,840.49	62,491.36	32,957.34	993,005.00	8.39%	360,047.66	(29,534.02)
411101 Temporary Out of Class	4,278.58	0.00	500.00	1,000.00	0.00	8,057.16	26,800.00	30.06%	18,742.84	8,057.16
416101 Office Wages	8,430.95	9,132.53	5,427.54	9,456.86	15,826.27	16,994.58	177,500.00	9.57%	160,505.42	1,168.31
416102 Pool Wages	28,100.95	23,616.51	11,263.76	16,993.25	41,452.65	48,921.99	224,000.00	21.84%	175,078.01	7,459.34
416103 Maintenance Wages	4,899.82	4,836.59	4,493.84	7,842.16	8,044.03	8,292.49	64,936.00	12.77%	56,643.51	248.46
416104 Supervision Wages	4,208.19	4,007.47	0.00	0.00	6,842.47	6,878.07	63,000.00	10.92%	56,121.93	35.60
416107 ASP/Camp Wages	23,085.96	22,933.23	16,057.03	24,771.79	41,280.24	39,566.55	287,000.00	13.79%	247,433.45	(1,723.69)
416108 EEC Wages	36,297.28	36,021.00	28,351.08	50,710.30	59,779.48	61,099.27	525,788.00	11.82%	464,688.73	1,319.79
416110 Vacation Expense	982.00	1,463.86	267.59	1,174.86	1,367.21	-2,487.77	0.00	0.00%	2,487.77	(3,844.88)
431100 Social Security	7,763.65	8,497.50	6,916.79	10,748.19	14,492.53	13,584.18	107,584.00	12.63%	93,999.82	(908.35)
431200 Medicare Contribution	1,815.89	1,987.32	1,476.81	2,513.19	3,389.40	3,176.94	25,161.00	12.63%	21,984.06	(212.46)
445100 Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
463100 District Employee Benefits	10,072.19	12,194.49	11,100.32	31,864.28	30,711.20	25,912.64	210,817.00	12.29%	184,904.36	(4,798.56)
PAYROLL EXP SUBTOTAL	147,895.62	162,144.74	121,640.92	221,937.37	265,676.84	262,953.44	2,105,591.00	12.49%	1,842,637.56	(22,723.40)
416105 Program Specialist	2,246.80	11,494.25	0.00	0.00	13,628.57	9,812.94	96,000.00	10.22%	86,187.06	(3,813.63)
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	0.00	0.00	0.00	0.00	0.00	8,600.00	0.00%	8,600.00	-
515600 Household Expense	5,987.68	5,106.62	6,556.26	7,144.02	5,435.18	5,987.68	67,960.00	8.81%	61,972.32	552.50
519300 Office Expense	8,399.92	7,264.12	4,976.88	6,369.88	12,016.14	17,576.30	97,400.00	18.05%	79,823.70	5,560.16
533100 Memberships	3,805.52	816.45	1,186.53	3,845.57	7,766.93	6,235.04	16,400.00	38.02%	10,164.96	(1,551.89)
542300 Maintenance-Equipment	6,185.00	144.86	212.00	1,877.85	289.72	7,924.06	17,600.00	45.02%	9,675.94	7,634.34
545900 Maintenance-Facilities & Imprv	10,185.86	2,172.36	1,112.62	2,036.78	3,135.66	17,453.64	60,250.00	28.97%	42,796.36	14,317.98
563900 Utility Expense	9,277.19	8,408.82	7,191.11	7,191.11	8,469.45	9,333.83	126,240.00	7.39%	116,908.37	864.18
572200 Employee Expense Reimb	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
585500 Contract Expenses	636.87	216.67	14,483.32	20,241.72	433.32	853.32	65,950.00	1.29%	65,096.68	420.00
596900 Program Specific Expenses	7,700.71	4,929.72	2,474.32	3,202.75	8,117.61	11,357.04	140,300.00	8.09%	128,942.96	3,239.43
671200 Telephone Service Charges	188.25	1,369.01	604.85	1,173.27	2,788.61	300.60	2,000.00	15.03%	1,699.40	(2,488.01)
673100 Insurance	61,433.50	47,738.65	0.00	45,304.25	47,738.65	61,433.50	124,469.00	49.38%	63,035.50	13,694.85
721102 F/A Struct. & Imprmnts not cap.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
731101 F/A Equipment not capitalized	0.00	0.00	0.00	0.00	0.00	0.00	13,040.00	0.00%	13,040.00	-
TOTAL OPERATING EXPENSES	263,742.72	251,826.27	160,438.81	322,324.57	395,514.68	411,221.19	2,941,800.00		2,530,578.81	15,706.51
NET INCOME AFTER OPERATING EXP	11,438.75	79,546.16	32,015.73	95,168.04	120,390.89	85,082.52	1,095,477.00		1,010,394.48	(35,308.37)
633100 Bond-Interest Expense	33,495.50	35,567.00	37,541.00	37,541.00	36,879.66	33,495.50	64,852.00	51.65%	31,356.50	(3,384.16)
633200 Bond-Principal Expense	138,000.00	133,000.00	128,000.00	128,000.00	126,833.33	138,000.00	138,000.00	100.00%	-	9,166.67
721100 Fixed Assets-Structures/Improv	0.00	0.00	4,638.71	5,834.50	0.00	0.00	430,412.00	0.00%	430,412.00	-
721101 Construction in Progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
731100 Fixed Assets-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00	0.00%	4,000.00	-
TOTAL FIXED ASSETS	0.00	0.00	4,638.71	5,834.50	0.00	0.00	434,412.00	0.00%	434,412.00	-
NET INC AFTER OPEX, BOND INT & PRINC PYMT. & F/A	-160,056.75	-89,010.84	-202,195.44	-286,543.54	-45,322.10	-86,412.98	458,213.00		544,625.98	(41,090.88)
80002 Accrued Bond Interest payable						27,912.91				
80003 Accrued Bond Principal						126,500.00				
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						1,777,754.00				
							6,530,114.00			

**Returned ck fee-\$20
USBank -credit card rebate-\$486.44

Highlands Recreation District Sales by Item Summary August 2022

09/07/22

	Aug 22			
	Qty	Amount	% of Sales	Avg Price
Service				
ASP-IN CROWD (IN CROWD)	21	10,186.00	3.6%	485.05
ASP-Summer Camp (ASP-Summer Camp)	20	2,951.00	1.0%	147.55
ASP-WINTER CAMP (ASP-WINTERCAMP)	1	479.00	0.2%	479.00
ASP Fees	158.00	107,324.00	37.8%	679.27
EARLY EDUCATION CENTER (EARLY EDUCATION CENTER)	45	98,116.00	34.6%	2,180.36
Interest Inc (Interest Income)	1	307.96	0.1%	307.96
Misc Revenues (Misc Revenues)	2	506.44	0.2%	253.22
Pool-Drop In (Pool Drop-In Fees)	489	4,653.00	1.6%	9.52
POOL-NON-RES PUNCH CARD (POOL-NON-RES PUNCH CARD)	63	5,550.00	2.0%	88.10
POOL-PRIV/SEM (PRIV/SEMI)	161	10,535.00	3.7%	65.43
Pool-Rental (Pool-Rental)	7	2,380.00	0.8%	340.00
POOL-RESIDENT PUNCH CARD (POOL-RESIDENT PUNCH CAR...)	21	1,688.00	0.6%	80.38
Pool-Swim Lessons (Group Swimming Lessons)	49	1,982.00	0.7%	40.45
Pool-Swim Team (Swim Team)	1	10,125.36	3.6%	10,125.36
Pool Member-Resident (Pool Member-Resident)	1	195.00	0.1%	195.00
Rentals (Rentals)	10.00	6,846.00	2.4%	684.60
Seasonal Program (Seasonal Program)	120	18,754.44	6.6%	156.29
TENNIS COURT KEY (TENNIS COURT KEY)	1	25.00	0.0%	25.00
TRANSACTION FEE (TRANSACTION FEE)	88	1,316.27	0.5%	14.96
Total Service	1,259.00	283,920.47	100.0%	225.51
TOTAL	1,259	283,920.47	100.0%	225.51

	283,920.47+
REFUNDS	5,968.00-
B. CKS	2,771.00-
	275,181.47*+

Highlands Recreation District Sales by Item Summary July through August 2022

	Jul - Aug 22			
	Qty	Amount	% of Sales	Avg Price
Service				
ASP-FALL CAMP (FALL CAMP)	1	435.00	0.1%	435.00
ASP-IN CROWD (IN CROWD)	21	10,186.00	2.0%	485.05
ASP-Summer Camp (ASP-Summer Camp)	148	36,894.00	7.2%	249.28
ASP-WINTER CAMP (ASP-WINTERCAMP)	1	479.00	0.1%	479.00
ASP Fees	173.00	117,168.00	22.9%	677.27
EARLY EDUCATION CENTER (EARLY EDUCATION CENTER)	89	193,183.00	37.7%	2,170.60
Interest Inc (Interest Income)	2	519.02	0.1%	259.51
Misc Revenues (Misc Revenues)	6	5,082.82	1.0%	847.14
Pool-Drop in (Pool Drop-In Fees)	1,195	12,636.00	2.5%	10.57
POOL-ID CARD (ID CARD)	31	310.00	0.1%	10.00
POOL-LIFEGUARD (Lifeguard Training/Junior Lifeguard)	6	1,015.00	0.2%	169.17
POOL-NON-RES PUNCH CARD (POOL-NON-RES PUNCH CARD)	117	10,820.00	2.1%	92.48
POOL-PRIV/SEM (PRIV/SEM)	235	23,074.00	4.5%	98.19
Pool-Rental (Pool-Rental)	11	3,080.00	0.6%	280.00
POOL-RESIDENT PUNCH CARD (POOL-RESIDENT PUNCH CAR...)	36	2,851.00	0.6%	79.19
Pool-Swim Lessons (Group Swimming Lessons)	257	16,582.00	3.2%	64.52
Pool-Swim Team (Swim Team)	2	19,641.18	3.8%	9,820.59
Pool Member-Resident (Pool Member-Resident)	2	455.00	0.1%	227.50
Rentals (Rentals)	18.00	14,010.00	2.7%	778.33
Seasonal Program (Seasonal Program)	228	40,256.56	7.9%	176.56
TENNIS COURT KEY (TENNIS COURT KEY)	2	50.00	0.0%	25.00
TRANSACTION FEE (TRANSACTION FEE)	232	3,511.13	0.7%	15.13
Total Service	2,813.00	512,238.71	100.0%	182.10
TOTAL	2,813	512,238.71	100.0%	182.10

0.*

	512,238.71+
REFUNDS	13,164.00-
B CKS	2,771.00-
-001	
	496,303.71*+

Highlands Recreation District Profit & Loss by Class

August 2022

2:10 PM
09/07/22
Accrual Basis

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
Income							
152100 · Interest Earned	0.00	0.00	307.96	0.00	0.00	0.00	307.96
232100 · Park & Recreation Fees							
232101 · Refunds - Fees	-380.00	0.00	0.00	-1,060.00	-900.00	-3,628.00	-5,968.00
232102 · Bounced Checks-Fees	-2,401.00	0.00	0.00	0.00	0.00	-370.00	-2,771.00
232100 · Park & Recreation Fees - Other	120,940.00	98,116.00	1,316.27	37,108.36	6,846.00	18,779.44	283,106.07
Total 232100 · Park & Recreation Fees	118,159.00	98,116.00	1,316.27	36,048.36	5,946.00	14,781.44	274,667.07
265800 · Miscellaneous Revenue	0.00	0.00	506.44	0.00	0.00	0.00	506.44
Total Income	118,159.00	98,116.00	2,130.67	36,048.36	5,946.00	14,781.44	275,181.47
Gross Profit	118,159.00	98,116.00	2,130.67	36,048.36	5,946.00	14,781.44	275,181.47
Expense							
411100 · Permanent Salaries	6,970.34	5,307.70	0.00	5,492.32	0.00	0.00	17,770.36
411101 · Temporary Out of Class	0.00	0.00	4,278.58	0.00	0.00	0.00	4,278.58
416101 · Office Wages	0.00	0.00	8,430.95	0.00	0.00	0.00	8,430.95
416102 · Pool Wages	0.00	0.00	0.00	28,100.95	0.00	0.00	28,100.95
416103 · Maintenance Wages	0.00	0.00	4,889.82	0.00	0.00	0.00	4,889.82
416104 · Supervision Wages	0.00	0.00	0.00	0.00	0.00	1,318.40	1,318.40
416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	2,246.80	2,246.80
416107 · ASP/Camp Wages	23,085.96	36,297.28	0.00	0.00	0.00	0.00	23,085.96
416108 · EEC Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
416110 · Vacation Expense	0.00	0.00	982.00	0.00	0.00	0.00	982.00
431100 · Social Security	1,842.36	2,511.27	1,054.50	2,067.89	177.52	80.11	7,783.65
445100 · Medicare Contribution	430.88	587.31	253.63	483.62	41.52	18.73	1,815.89
445100 · Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
483100 · District Employee Benefits	2,670.85	3,009.04	2,227.51	1,554.91	304.94	304.94	10,072.19
515600 · Household Expense	0.00	0.00	988.13	0.00	0.00	0.00	988.13
515601 · Recology	0.00	492.80	1,006.75	0.00	0.00	0.00	1,499.55
515602 · Janitorial Supplies	1,050.00	1,400.00	210.00	700.00	140.00	0.00	3,500.00
515605 · Cleaning Company	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 515600 · Household Expense	1,050.00	1,892.80	2,204.88	700.00	140.00	0.00	5,987.68
519300 · Office Expense							
519301 · Outside Printing & Copy Serv	0.00	0.00	0.00	148.56	0.00	0.00	146.56
519303 · General Office Supplies	0.00	0.00	351.41	0.00	0.00	0.00	351.41
519304 · Advertising/Recruiting	0.00	528.00	12.50	0.00	0.00	0.00	540.50
519307 · Other Office Expense	1,484.99	0.00	559.29	12.99	24.99	0.00	2,082.26
519308 · Credit card/ACH fee	0.00	0.00	3,374.07	0.00	0.00	0.00	3,374.07
519309 · Payroll service fees	0.00	0.00	1,905.12	0.00	0.00	0.00	1,905.12
Total 519300 · Office Expense	1,484.99	528.00	6,202.39	159.55	24.99	0.00	8,399.92
533100 · Memberships	22.50	0.00	3,758.02	12.50	0.00	12.50	3,805.52
542300 · Maintenance-Equipment	0.00	0.00	0.00	6,185.00	0.00	0.00	6,185.00
545900 · Maintenance-Facilities & Imprv							
545902 · Plumbing & Piping	0.00	0.00	5,285.00	0.00	0.00	0.00	5,285.00
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	3,718.34	0.00	0.00	3,718.34
545904 · Pool Supplies	0.00	0.00	0.00	507.03	0.00	0.00	507.03
545905 · Locks & Security System	25.75	204.92	0.00	0.00	0.00	0.00	230.67
545909 · Other General Maintenance	0.00	0.00	183.01	0.00	0.00	0.00	183.01
545912 · Vehicle Expense	0.00	0.00	261.81	0.00	0.00	0.00	261.81

Highlands Recreation District Profit & Loss by Class

August 2022

2:10 PM
09/07/22
Accrual Basis

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
Total 545900 - Maintenance-Facilities & Imprv	25.75	204.92	5,729.82	4,225.37	0.00	0.00	10,185.86
563800 - Utility Expense							
563801 - P G & E	0.00	784.37	2,597.11	4,435.52	0.00	0.00	7,817.00
563802 - Water	0.00	407.38	350.94	701.87	0.00	0.00	1,460.19
Total 563800 - Utility Expense	0.00	1,191.75	2,948.05	5,137.39	0.00	0.00	9,277.19
585600 - Contract Expenses							
585603 - Legal fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
585604 - Consultants	0.00	0.00	836.67	0.00	0.00	0.00	836.67
Total 585600 - Contract Expenses	0.00	0.00	836.67	0.00	0.00	0.00	836.67
596600 - Program Specific Expenses							
596602 - Spec Act-ASP	2,447.75	0.00	0.00	0.00	0.00	0.00	2,447.75
596604 - Supplies-ASP	514.66	0.00	0.00	0.00	0.00	0.00	514.66
596607 - Misc Exp-POOL	0.00	0.00	0.00	146.79	0.00	0.00	146.79
596608 - Misc Exp-ASP	60.50	0.00	0.00	0.00	0.00	0.00	60.50
596611 - Misc Exp-OTHER	0.00	0.00	142.21	0.00	0.00	0.00	142.21
596612 - Special Events	0.00	0.00	0.00	0.00	0.00	843.27	843.27
596613 - Conferences/Seminars	155.00	0.00	0.00	123.00	0.00	0.00	278.00
596616 - Incrowd Rent	2,186.00	0.00	0.00	0.00	0.00	0.00	2,186.00
596617 - Seasonal Programs	0.00	0.00	0.00	0.00	0.00	91.62	91.62
596621 - EEC supplies	0.00	443.71	0.00	0.00	0.00	0.00	443.71
596622 - EEC Snacks	0.00	311.54	0.00	0.00	0.00	0.00	311.54
596624 - EEC Misc	0.00	101.46	0.00	0.00	0.00	0.00	101.46
596626 - MISC EXP-SWIM TEAM	0.00	0.00	0.00	133.20	0.00	0.00	133.20
Total 596600 - Program Specific Expenses	5,363.91	856.71	142.21	402.99	0.00	834.89	7,700.71
6331 - Bond Interest Expense	0.00	33,495.50	0.00	0.00	0.00	0.00	33,495.50
6332 - Bond Principal exp	0.00	138,000.00	0.00	0.00	0.00	0.00	138,000.00
671200 - Telephone Service Charges	0.00	0.00	188.25	0.00	0.00	0.00	188.25
673100 - Insurance							
673101 - CAPRI-WORKERS COMP	1,888.05	1,888.05	2,578.80	2,302.50	276.30	276.30	9,210.00
673102 - CAPRI-GEN INS	0.00	0.00	52,223.50	0.00	0.00	0.00	52,223.50
Total 673100 - Insurance	1,888.05	1,888.05	54,802.30	2,302.50	276.30	276.30	61,433.50
Total Expense	44,835.59	225,770.33	98,759.58	56,824.99	3,855.06	5,192.67	435,238.22
Net Income	73,323.41	-127,654.33	-96,628.91	-20,776.63	2,090.94	9,588.77	-160,056.75

Highlands Recreation District Profit & Loss by Class

July through August 2022

2:11 PM
09/07/22

Accrual Basis

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
Income							
152100 · Interest Earned	0.00	0.00	519.02	0.00	0.00	0.00	519.02
232100 · Park & Recreation Fees							
232101 · Refunds - Fees	-1,217.00	0.00	0.00	-3,390.00	-1,750.00	-6,807.00	-13,164.00
232102 · Bounced Checks - Fees	-2,401.00	0.00	0.00	0.00	0.00	-370.00	-2,771.00
232100 · Park & Recreation Fees - Other	165,162.00	193,183.00	3,511.13	90,464.18	14,010.00	40,306.56	506,636.87
Total 232100 · Park & Recreation Fees	161,544.00	193,183.00	3,511.13	87,074.18	12,260.00	33,129.56	490,701.87
265600 · Miscellaneous Revenue	0.00	524.58	4,566.24	0.00	0.00	0.00	5,082.82
Total Income	161,544.00	193,707.58	8,588.39	87,074.18	12,260.00	33,129.56	496,303.71
Gross Profit	161,544.00	193,707.58	8,588.39	87,074.18	12,260.00	33,129.56	496,303.71
Expense							
411100 · Permanent Salaries	11,591.68	8,757.70	3,545.64	9,062.32	0.00	0.00	32,957.34
411101 · Temporary Out of Class	0.00	0.00	8,057.16	0.00	0.00	0.00	8,057.16
416101 · Office Wages	0.00	0.00	16,994.58	0.00	0.00	0.00	16,994.58
416102 · Pool Wages	0.00	0.00	0.00	48,921.99	0.00	0.00	48,921.99
416103 · Maintenance Wages	0.00	0.00	8,292.49	0.00	0.00	0.00	8,292.49
416104 · Supervision Wages	0.00	0.00	0.00	0.00	4,702.71	2,175.36	6,878.07
416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
416107 · ASP/Camp Wages	39,566.55	61,099.27	0.00	0.00	0.00	0.00	9,812.94
416108 · EEC Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
416110 · Vacation Expense	0.00	0.00	-2,487.77	0.00	0.00	0.00	-2,487.77
431100 · Social Security	3,115.51	4,201.53	2,274.71	3,571.21	288.96	132.27	13,584.18
431200 · Medicare Contribution	728.63	982.61	531.99	835.21	67.57	30.93	3,176.94
445100 · Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
463100 · District Employee Benefits	7,378.25	7,414.20	5,248.34	4,194.02	838.92	838.91	25,912.64
515600 · Household Expense							
515601 · Recology	0.00	0.00	988.13	0.00	0.00	0.00	988.13
515602 · Janitorial Supplies	0.00	492.80	1,006.75	0.00	0.00	0.00	1,499.55
515605 · Cleaning Company	1,050.00	1,400.00	210.00	700.00	140.00	0.00	3,500.00
Total 515600 · Household Expense	1,050.00	1,992.80	2,204.88	700.00	140.00	0.00	5,987.68
519300 · Office Expense							
519301 · Outside Printing & Copy Serv	0.00	0.00	4,070.95	146.56	0.00	0.00	4,217.51
519303 · General Office Supplies	0.00	0.00	351.41	0.00	0.00	0.00	351.41
519304 · Advertising/Recruiting	0.00	528.00	12.50	0.00	0.00	0.00	540.50
519305 · Postage & Mailing Expense	0.00	0.00	1,864.32	0.00	0.00	0.00	1,864.32
519307 · Other Office Expense	1,499.98	0.00	1,016.28	12.99	24.99	0.00	2,556.24
519308 · Credit card/ACH fee	0.00	0.00	4,284.08	0.00	0.00	0.00	4,284.08
519308 · Payroll service fees	0.00	0.00	3,762.24	0.00	0.00	0.00	3,762.24
Total 519300 · Office Expense	1,499.98	528.00	15,363.78	159.55	24.99	0.00	17,576.30
533100 · Memberships	45.00	0.00	6,140.04	25.00	0.00	25.00	6,235.04
542300 · Maintenance-Equipment	0.00	0.00	1,738.06	6,185.00	0.00	0.00	7,924.06
545900 · Maintenance-Facilities & Imprv							
545902 · Plumbing & Piping	0.00	0.00	5,285.00	0.00	0.00	0.00	5,285.00
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	4,713.65	0.00	0.00	4,713.65
545904 · Pool Supplies	0.00	0.00	507.03	0.00	0.00	0.00	507.03
545905 · Locks & Security System	51.50	409.84	0.00	0.00	0.00	0.00	461.34
545909 · Other General Maintenance	0.00	0.00	183.01	0.00	0.00	0.00	183.01
545911 · Landscape/Garden Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Highlands Recreation District Profit & Loss by Class

July through August 2022

2:11 PM
09/07/22

Accrual Basis

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
545912 · Vehicle Expense	0.00	0.00	6,303.61	0.00	0.00	0.00	6,303.61
Total 545900 · Maintenance-Facilities & Imprv	51.50	409.84	11,771.62	5,220.68	0.00	0.00	17,453.64
563800 · Utility Expense	0.00	784.37	2,597.11	4,435.52	0.00	0.00	7,817.00
563801 · P G & E	0.00	463.82	350.94	791.87	0.00	0.00	1,516.63
563802 · Water							
Total 563800 · Utility Expense	0.00	1,248.19	2,948.05	5,137.39	0.00	0.00	9,333.63
585600 · Contract Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
585603 · Legal fees	0.00	0.00	853.32	0.00	0.00	0.00	853.32
585604 · Consultants	0.00	0.00	853.32	0.00	0.00	0.00	853.32
Total 585600 · Contract Expenses	0.00	0.00	853.32	0.00	0.00	0.00	853.32
596600 · Program Specific Expenses							
596602 · Spec Act-ASP	4,262.50	0.00	0.00	0.00	0.00	0.00	4,262.50
596604 · Supplies-ASP	514.66	0.00	0.00	0.00	0.00	0.00	514.66
596607 · Misc Exp-POOL	0.00	0.00	0.00	202.64	0.00	0.00	202.64
596608 · Misc Exp-ASP	121.00	0.00	0.00	0.00	0.00	0.00	121.00
596611 · Misc Exp-OTHER	0.00	0.00	154.69	0.00	0.00	0.00	154.69
596612 · Special Events	0.00	0.00	0.00	0.00	0.00	1,243.27	1,243.27
596613 · Conferences/Seminars	155.00	110.00	0.00	123.00	0.00	0.00	388.00
596616 · Incrowd Rent	3,279.00	0.00	0.00	0.00	0.00	0.00	3,279.00
596617 · Seasonal Programs	0.00	0.00	0.00	0.00	0.00	91.62	91.62
596621 · EEC supplies	0.00	443.71	0.00	0.00	0.00	0.00	443.71
596622 · EEC Snacks	0.00	311.54	0.00	0.00	0.00	0.00	311.54
596624 · EEC Misc	0.00	177.96	0.00	0.00	0.00	0.00	177.96
596626 · MISC EXP-SWIM TEAM	0.00	0.00	0.00	166.45	0.00	0.00	166.45
Total 596600 · Program Specific Expenses	8,332.16	1,043.21	154.69	492.09	0.00	1,334.89	11,357.04
6331 · Bond Interest Expense	0.00	33,495.50	0.00	0.00	0.00	0.00	33,495.50
6332 · Bond Principal exp	0.00	138,000.00	0.00	0.00	0.00	0.00	138,000.00
671200 · Telephone Service Charges	0.00	0.00	300.60	0.00	0.00	0.00	300.60
673100 · Insurance	1,888.05	1,888.05	2,578.60	2,302.50	276.30	276.30	9,210.00
673101 · CAPRI-WORKERS COMP	0.00	0.00	52,223.50	0.00	0.00	0.00	52,223.50
673102 · CAPRI-GEN INS	1,888.05	1,888.05	54,802.30	2,302.50	276.30	276.30	61,433.50
Total 673100 · Insurance	75,247.31	260,960.90	138,735.48	86,806.96	6,339.44	14,626.60	582,716.69
Total Expense	86,296.69	-67,253.32	-130,147.09	267.22	5,920.56	18,502.96	-86,412.98
Net Income							

#2625

CODE NO.	PAYABLE TO:	PURPOSE	AMOUNT
4161	SHEEHAN'S MARTIAL ARTS	PROG SPEC 8/22	157.50
4631	GUARDIAN	INS 10/22	1,211.20
4631	KAISER FOUNDATION HEALTH PLAN	INS 10/22	8,325.39
5156	THE GREEN JANITORIAL CORPORATION	SERV 7/22	3,620.00
5156	HOME DEPOT PRO	SUPPLIES 8/22	1,066.09
5156	RECOLOGY	SERV 8/22	988.13
5459	DAU PRODUCTS	POOL CHEM 8/22	995.31
5638	CA WATER	SERV 7-9/22	1,380.67
5638	PG&E	SERV 8-9/22	7,007.76
5856	SHUTE MIHALY & WEINBERGER LLP	LEGAL SERV 7/22	2,400.00
5966	DEPT OF SOCIAL SERVICES	ASP LICENSING FEES 10/22-9/23	726.00
6731	CAPRI	WORKERS' COMP 10-12/22	9,210.00
	USBANK	SUPPLIES 7-8/22	7,665.32
	#5193-\$1,189.22, #5459-\$581.68, #5966-\$3,555.81, #5156-\$298.91, #5423-\$1,614.31, #6712-\$425.39		

44,753.37

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

PAYMENT OF THE ABOVE BILLS SHOULD BE CHARGED AGAINST:

HIGHLANDS RECREATION DISTRICT

SEPTEMBER 13, 2022

DATE

INTERIM GENERAL MANAGER

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

SIGNED & SEALED THIS 13TH DAY OF SEPTEMBER 2022



MEMORANDUM

Date: September 9, 2022

To: HRD Board of Directors

From: Mike Koenig, Interim General Manager
Osa Wolff, General Counsel

Re: Conduct 2022 Conflict of Interest Code Review and Approve Resolution Containing Updates

Background:

The District received notice from San Mateo County regarding the process the District is required to go through every other year to review and update its conflict of interest code. The District's conflict of interest code adopts, by reference, the standard conflict of interest code of the Fair Political Practices Commission (FPPC) (Attachment 3) and includes a District-specific appendix in which positions are designated and disclosure categories are set forth.

Staff Recommendation:

Staff worked with General Counsel, Osa Wolff, to identify minor recommended updates to the District's code as shown in redline in Attachment 2. If the Board concurs with these updates, staff recommends adoption of the proposed resolution provided in Attachment 1. Staff will then forward the updated conflict of interest code to San Mateo County for final approval by the Board of Supervisors.

Attachments:

1. Proposed resolution
2. Redline showing proposed changes to conflict of interest code
3. FPPC regulations section 18730 (Provisions of Conflict of Interest Codes) available via [weblink](#).

1560567.1



HIGHLANDS RECREATION DISTRICT
RESOLUTION NO. 2022-__

A resolution of the Board of Directors of the Highlands Recreation District updating the conflict of interest code for the District.

WHEREAS, the Political Reform Act requires every local government agency to review its conflict of interest code every other year; and

WHEREAS, a conflict of interest code tells District officials, employees, and consultants what financial interests they must disclose on their Statement of Economic Interests (FPPC Form 700); and

WHEREAS, the conflict of interest code for the Highlands Recreation District was last reviewed in 2020; and

WHEREAS, this updated conflict of interest code adopted by the Board will be provided to the County Board of Supervisors for review and it will be effective upon approval.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Highlands Recreation District that the Board adopts the attached updated conflict of interest code.

PASSED AND ADOPTED at the regular meeting of the Board of Directors of Highlands Recreation District, this 13th day of September 2022, by the following vote:

AYES:

NOES:

ABSENT:

ATTEST:

HIGHLANDS RECREATION DISTRICT
SAN MATEO COUNTY, CALIFORNIA

By _____
President, Board of Directors

ATTEST:

I, _____, 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 13th day of September 2022.

Secretary, Board of Directors

Attachment: conflict of interest code

1560480.1

CONFLICT OF INTEREST CODE OF THE
HIGHLANDS RECREATION DISTRICT
COUNTY OF SAN MATEO, STATE OF CALIFORNIA
APPROVED ~~SEPTEMBER~~OCTOBER, 202022

The Political Reform Act, Government Code Section 81000, et seq., requires state and local government agencies to adopt and promulgate Conflict of Interest Codes. The Fair Political Practices Commission has adopted a regulation, 2 California Adm. Code Section 18730, which contains the terms of a standard Conflict of Interest Code, which can be incorporated by reference, and which may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act after public notice and hearings. Therefore, the terms of 2 California Adm. Code Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference and, along with the attached Appendix in which officials and employees are designated and disclosure categories are set forth, constitute the Conflict of Interest Code of the Highlands Recreation District. (Hereafter “Agency.”)

Pursuant to 2 California Administrative Code Section 18730 (b)(4), all designated [officials and](#) employees shall file statements of economic interests with the agency which shall be the filing officer. The San Mateo County Board of Supervisors shall be the code reviewing body.

HIGHLANDS RECREATION DISTRICT
 LIST OF DESIGNATED ~~EMPLOYEES POSITIONS~~ AND
 DISCLOSURE CATEGORIES FOR CONFLICT OF INTEREST
 CODE

Each person holding any position listed below must file statements disclosing the kinds of financial interests shown for the ~~employee's~~ position. Statements must be filed at the times and on the forms prescribed by law. Failure to file statements on time may result in penalties including but not limited to late fines.

<u>Designated Positions</u>	<u>Assigned Disclosure Categories</u>
Board of Directors	1, 2, 3
General Manager	<u>1</u> , <u>2</u> , <u>3</u>
<u>District General Counsel</u>	1, 2, 3
Consultants*	1, 2, 3

Disclosure Categories

That the disclosures which are required of the designated ~~employees positions~~ are the following:

1. Interests in real property which are located in whole or in part:
 - (1) within the boundaries of the District, (2) within two miles of the boundaries of the district, or (3) within two miles of any land owned or used by the District, including any leasehold, beneficial or ownership interest or option to acquire such interest in real property.

2. Investments and business positions in business entities, or income from sources which engage in land development, construction or the acquisition or sale of real property within the District.

3. Investments and business positions in business entities, or income from sources which: (1) are contractors or subcontractors engaged in the performance of work or services of the type utilized by the District, or (2) which provide, manufacture or sell supplies, materials, machinery or equipment of the type utilized by the District.

*Consultants shall be included in the list of designated ~~employees positions~~ and shall disclose pursuant to the broadest disclosure category in the code subject to the following limitations.

The General Manager may determine in writing that a particular consultant, although a “designated position”, is hired to perform a range of duties that are limited in scope and thus is not required to fully comply with the disclosure requirements described in this section. Such written determination shall include a description of the consultant’s duties and, based on that description; a statement of the extent of the disclosure requirements. The General Manager’s determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code.

Consultants at Highlands Recreation District:

~~1. Porter Goltz, Counsel— Mr Goltz provides legal counsel to the HRD and to several other~~

~~clients. In an abundance of caution, he submits a Form 700 disclosure each year.~~

~~2. Auditor retained to Michael O'Connor, R.J. Ricciardi & Associates— Mr. O'Connor provides accounting guidance and oversight of the annual audit process of the HRD and many other clients. Mr. O'Connor is not required to provide disclosure.~~

Any other consultants retained who may to provide services to HRD are contracted to do so on a very time and scope-limited basis. They are not required to provide disclosure.

Last update: ~~October 2020~~September 2022

155514.1