



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

August 9, 2022

7:00 P.M. – Regular Board Meeting

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3. General Manager’s Report..... Page 7-12
4. Financials..... Page 13-18



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"A Community Place to Learn, Grow & Play"

Topic: HRD Regular Board Meeting

Time: August 9, 2022 07:00 PM Pacific Time (US and Canada)

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

Location: Grand America Hotel arm. 1205, Salt Lake City, UT 84111

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: Aug 9, 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

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Dial by your location

+1 669 444 9171 US

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+1 346 248 7799 US (Houston)

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+1 646 931 3860 US

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+1 301 715 8592 US (Washington DC)

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Meeting ID: 989 670 8662

Find your local number: <https://us06web.zoom.us/u/kbR2qUoDin>

1. Call to Order 7:00PM
2. Review and approval of the minutes for Regular Board Meeting on July 12, 2022 and Special Board Meeting on July 25, 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
 - a. Discussion: Ad Hoc Personnel Committee GM search update
 - b. Discussion: Ad Hoc Budget Committee update
7. New Business
8. UPCOMING MEETINGS: September 13, October 11, November 8
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>.

HIGHLANDS RECREATION DISTRICT
REGULAR BOARD MEETING MINUTES (DRAFT)
Tuesday, July 12, 2022
Location: 1851 Lexington Ave., San Mateo, CA 94402 (MPR)

Attendees

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

Join Zoom Meeting <https://zoom.us/j/2360984155>

Board Members:

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

Staff:

Mike Koenig
Monica Fellis
Kristen Lein

1. Call to Order
The meeting was called to order at 7:01 pm by Board Member MM.
2. Review and Approval of Minutes
Board Member AA made a motion, EO second, to approve the Regular Meeting Minutes from June 14, 2022. The motion passed unanimously.
Vote: AA - Y; SB - Abstained; MM - Y; PM – Y; EO –Y
3. Public Forum
A resident reported concern with limited pickleball hours. Mike took the action.
4. Manager's Report
 - a. Programming
 - b. Administration
5. Financial Report
 - a. Monthly Statement
6. Old Business
 - a. Discussion: Ad Hoc Budget Committee Update.
MM confirmed they will be ready to share the proposed budget at the next meeting and distribute and distribute materials in advance.

7. New Business

- a. Discussion/Motion: Approval of Ad Hoc Personnel Committee recommendations for employee benefit and compensation for fiscal year 2022-23
No action was taken. MM confirmed plan to review next month

- b. Discussion: General Manager Update & Board Guidance on Next Steps
Mike has indicated he would prefer to transition back to the K-8th Child Care Director role. The board will conduct a special meeting to discuss org design and next steps

8. UPCOMING MEETINGS: July 25, August 9, September 13, October 11

9. Review and Payment of Bills

- a. Action: Motion to approve Expenditures

Board Member EO made a motion, AA second, to pay the bills. The motion passed unanimously.

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

10. HRD Board of Directors Announcements

Nothing to report.

11. Adjournment

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

Vote: AA - Y; MM - Y; PM – Y; EO- Y

The Meeting adjourned at 8:05 p.m.

Respectfully Submitted,

Monica Fellis
Board Secretary

HIGHLANDS RECREATION DISTRICT
SPECIAL BOARD MEETING MINUTES (DRAFT)
Monday, July 25, 2022
Location: 1851 Lexington Avenue, San Mateo, CA 94402 (MPR)

Attendees

Community Members wishing to attend were encouraged to teleconference into the meeting.
Topic: HRD Board of Directors Special Meeting
Time: Jul 25, 2022 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting
<https://us06web.zoom.us/j/9896708662>
Meeting ID: 989 670 8662

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+16699006833,,9896708662# US (San Jose)
Dial by your location
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+1 669 900 6833 US (San Jose)
+1 253 215 8782 US (Tacoma)
+1 346 248 7799 US (Houston)
+1 386 347 5053 US
+1 564 217 2000 US
+1 646 931 3860 US
+1 929 205 6099 US (New York)
+1 301 715 8592 US (Washington DC)
+1 312 626 6799 US (Chicago)
Meeting ID: 989 670 8662

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

Board Members:

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

Staff:

Mike Koenig

1. Call to Order

The meeting was called to order at 7:05pm by Board Member MM.

2. Introduction of Guest

One guest attended.

3. Public Forum

Nothing to report.

4. New Business

- a. Discuss General Manager recruitment and provide direction regarding options and process to fill the General Manager position on a permanent basis.

Board members discussed new proposed org structure. Deciding factors included the potential impacts to salary & benefits, department oversight and creating specific job descriptions. Board members agreed to move forward with revised organizational structure.

- b. Authorize Board President to sign a letter describing terms, including compensation, applicable to Mike Koenig's continuing service as Interim General Manager.

Board members discussed terms applicable to Mike Koenig's continued service. Board member EO requested an extended term as November 8 was unrealistic. Mike Koenig agreed to extend the term to December 13. Board members authorized President to sign updated letter.

5. Adjournment

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

Vote: MM – Y; SB - Y; PM – Y; EO – Y

The Meeting adjourned at 8:10pm.

Respectfully Submitted,
Mike Koenig
Interim General Manager



MEMORANDUM

Date: August 9, 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 is working on typical grounds maintenance in anticipation of the new school year. Some of this work includes repairs to ASP and In-Crowd child care rooms.
- Staff have authorized Bell Plumbing to repair the leaky water valve by the pool entrance. At this point, staff are still working on a schedule as to not disturb daily programming.

HRD Playground & Sports Court Renovation Project Update

Staff continue to make progress towards a tentative start date between September 15-October 1. Staff approved all equipment submittals so contractor could release orders. Staff currently waiting on a schedule which will include all equipment and lead times with a tentative start date between September 15 – October 1. Staff registered the public project with the Department of Industrial Relations on July 22.

Administrative Supervisor Update

Staff have been working closely with Bookkeeper to ensure payroll and benefits remain up to date. Staff are currently in contact with the Districts benefit providers to gather information on key dates in the benefit management process. As the new school year approaches, the Interim General Manager is working with Supervisors on staff recruitment and onboarding.

ASP Update

- For July, the program began the onboarding process for all new and returning families. This includes Fall confirmation of attendance, emergency paperwork, auto deductions and the filling of any remaining program spaces.
- Summer Camp is coming to an end on August 5. At the time of this report enrollment is at 63% of capacity per week. For comparison, summer camp was at 53% of capacity per week in 2021. Offsite field trips will resume for the 2022-2023 school year pending no COVID setbacks.
- The program is currently hiring for three Recreation Leader Positions. The program received notice that two year-round staff will be leaving in August.
- The program is currently working with the Highlands Elementary PTA on bringing back lunchtime enrichment for the 2022-2023 school year.

Seasonal Programs and Rentals Update

Events

- August 19 is the final Food Truck and Family Swim Night of 2022. The event will feature three trucks called Cousins Maine Lobster, Los Kuyas, and Smash'd Burger serving up lobster, Mexican/Filipino fusion, and tasty burgers. Exit 11 will be performing a mix of pop/rock.
- July 21 was our annual Highlands Senior Network BBQ held in the MPR. Twenty-five seniors attended the potluck style BBQ.
- August 11 is the "Lunch on the Coast" senior social. Seniors will enjoy lunch at Miramar Beach Restaurant in Half Moon Bay.
- October 28 is the Districts Halloween Family Fun Night from 6:30pm – 8:30pm.

Rentals

- A few rentals occurred in July which were primarily from residents. Staff utilized this opportunity to train interested Rec. Leaders to become Building Attendants.

Classes

- Adult open gym basketball ended August 4. Staff are looking into offering it in the Fall as demand is still high. Open gym averaged about 12 people per night.
- Fall registration began in July for both residents and non-residents. Registration started out slow but has been growing steadily. Staff will continue to monitor enrollment and promote on our social media platforms.
- Enrollment for specialty enrichment camps were on the low end this year. Many of the classes struggled to make minimum enrollment. Contractors confirmed they also saw low numbers and that this trend is not isolated to HRD.



MEMORANDUM

Date: August 9, 2022
To: Mike Koenig, Interim General Manager
From: Kristen Lein, Early Education Director
Re: Early Education Center Program Update

CURRENT PROGRAM UPDATES

- Conferences for all rooms have concluded and were well received. Families were grateful to be able to meet in person and visit briefly in the classrooms.
- After careful consideration, staff enrolled one additional child to each preschool room. There will now be 18 children in each of the preschool rooms.
- The EEC is still recruiting for a Monkey room teacher. Interviews have been conducted and candidates are being invited back for floor interviews. Until the position is filled, the Assistant Director and Director will fill in as needed.
- The EEC continues to accept waitlist applications and is conducting in person tours again.

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. August enrollment will have 5 less children total in both preschool classrooms.
- The EEC enrolled nine non-resident families this year which will positively impact projected revenue.

RISKS/OPPORTUNITIES

- The EEC is still experiencing Covid cases with children and staff. The program had another 5-day closure at the end of July due to an exposure in the infant classroom. Staff continue to communicate to families that there is potential for more classroom closures and that sick policies will be strictly followed in order to reduce potential exposures. Quarantines will remain in effect for classroom and individual exposures for unvaccinated children, given that this population is more vulnerable to spread and severe symptoms.
- Many EEC families are getting their children vaccinated. Once majority of children are vaccinated, staff will consider a “test to stay” policy, where vaccinated children will no longer need to quarantine when exposures occur. Families will have the option to test daily to return,

or quarantine. While vaccinations do not stop the spread, they minimize symptoms, especially with young children, therefore staff feel comfortable moving to this policy when the majority of children are vaccinated.

UPCOMING EVENTS

- August 3rd Staff meeting- Early Closure 4pm



MEMORANDUM

Date: August 9, 2022
To: Mike Koenig, Interim General Manager
From: Daniel Ryken, Aquatics Supervisor
Re: Aquatics Program Update

1. Lap Swim and Recreational Swimming

- Lap Swim and Recreational Swim have been strong this month. We currently have Footsteps Summer Camp, Highlands Summer Camp, and Tennis Sport Camp using the pool during the week for Recreational Swim. With more consistently good weather, weekends have been busy at the pool. Overall, the program is producing revenue as expected for this time of year.

2. Swim Lessons

- The program has reached capacity for Summer swim lessons and have added classes when instructors are available. Currently the program is focusing on the fall and making sure we can staff for what we're offering. Fall Swim lessons are almost completely full, but that is mostly due to limited offerings. Our goal is to increase the swim lesson offerings and bring more staff in.

3. Swim Team

- Swim team has declined slightly in the summer, which is part of their normal cycle. All team memberships will renew in September for the next year. For this coming year, we are increasing the fees to try and hire an assistant swim coach. The goal is an assistant coach hired by February.

4. Rentals

- July was a busy month for Rentals. We hosted eight pool parties, two full pool rentals and two weekends of Scuba Classes.

5. Maintenance

- This month we have entered into a yearly agreement with City Mechanical to perform annual maintenance on our heaters. It is important to regularly maintain our new heaters to ensure longevity.

Risks/Opportunities.

- Ongoing, staffing is always our biggest concern. We are always looking to fill a spot and add to our staff. This fall, hopefully we can meet the minimum needs of our Swim Lessons and avoid any costly refunds.

Upcoming Events

End of Summer Programming- August 12th

Family Swim Night- August 19th

Labor Day (Special Hours) Sept 5th

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

	7/31/2022	7/31/2021	8/2/2022 PRELIM 6/30/2022	FINAL 6/30/2021	FINAL 6/30/2020
ASSETS					
Current Assets					
Checking/Savings					
004000 - Petty Cash	100.00	100.00	300.00	100.00	100.00
005000 - Silicon Valley Bank	281,378.59	251,092.98	416,252.35	333,725.83	467,140.64
008000 - 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	3,349,953.46	2,361,306.24	3,292,125.90	2,384,003.73	2,521,689.13
Total Checking/Savings	<u>3,631,512.05</u>	<u>2,612,579.22</u>	<u>3,708,758.25</u>	<u>2,717,909.36</u>	<u>2,989,009.78</u>
Accounts Receivable		99.06	-		861.48
Total Accounts Receivable	<u>-</u>	<u>99.06</u>	<u>-</u>	<u>301.55</u>	<u>861.48</u>
Other Current Assets					
027000 - Interest Receivable	-		8,632.46	5,692.11	10,935.10
040000 - Prepaid Expenses	5,400.83	8,484.97	18,966.53	18,717.08	15,786.65
Total Other Current Assets	<u>5,400.83</u>	<u>8,484.97</u>	<u>27,598.99</u>	<u>24,409.19</u>	<u>26,721.75</u>
Total Current Assets	<u>3,636,912.88</u>	<u>2,621,143.25</u>	<u>3,736,357.24</u>	<u>2,742,620.10</u>	<u>3,016,593.01</u>
Fixed Capital Assets, net of depreciation					
Building	4,268,241.04	4,455,445.84	4,283,798.22	4,471,074.20	3,033,866.52
Improvements	117,877.85	104,207.87	118,865.99	104,899.18	113,793.26
Equipment	116,849.59	106,930.74	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	27,481.50	2,516.50	1,479,259.42
Total Fixed Assets	<u>4,549,961.98</u>	<u>4,688,632.95</u>	<u>4,567,984.08</u>	<u>4,706,190.03</u>	<u>4,777,410.73</u>
TOTAL ASSETS	<u><u>8,186,874.86</u></u>	<u><u>7,309,776.20</u></u>	<u><u>8,304,341.32</u></u>	<u><u>7,448,810.13</u></u>	<u><u>7,794,003.74</u></u>
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payables					
064000 - Accounts Payable	2,068.05	81.09	45,721.46	44,680.32	490,532.37
Total Accounts Payable	<u>2,068.05</u>	<u>81.09</u>	<u>45,721.46</u>	<u>44,680.32</u>	<u>490,532.37</u>
Other Current Liabilities					
065000 - Payroll Liab			1,881.70	2,408.01	4,731.16
065010 - Payroll Liab-FSA	4,471.64	4,163.32	3,744.87	3,387.19	5,922.75
066400 - Accr Sales Tax			29.00	125.00	673.00
066800 - Other Accrued Expenses			125,737.03	118,702.83	71,499.41
80002 - accr Interest pay - bond	27,912.91	29,630.83	22,330.32	23,704.66	25,027.34
80003 - Bond Principal accrual	126,500.00	121,916.67	115,000.00	110,833.34	106,666.68
Total Other Current Liabilities	<u>158,884.55</u>	<u>155,710.82</u>	<u>268,722.92</u>	<u>259,161.03</u>	<u>214,520.34</u>
Total Current Liabilities	<u>160,952.60</u>	<u>155,791.91</u>	<u>314,444.38</u>	<u>303,841.35</u>	<u>705,052.71</u>
Long Term Liabilities					
265900 - COP Bond	2,034,500.00	2,172,083.33	2,046,000.00	2,183,166.66	2,315,333.32
266000 - Compensated absences	51,855.70	56,668.47	55,325.47	56,775.12	38,616.00
Total Long Term Liabilities	<u>2,086,355.70</u>	<u>2,228,751.80</u>	<u>2,101,325.47</u>	<u>2,239,941.78</u>	<u>2,353,949.32</u>
Total Liabilities	<u>2,247,308.30</u>	<u>2,384,543.71</u>	<u>2,415,769.85</u>	<u>2,543,783.13</u>	<u>3,059,002.03</u>
Equity					
081300/081400 - Fund Balance	5,688,522.40	4,834,024.88	4,681,373.24	4,640,516.34	4,898,539.97
Investment in Capital Asset Net of Debt	2,388,961.98	2,394,632.95	2,406,984.08	2,412,190.03	2,355,410.73
Amount to be provided	(2,188,912.91)	(2,323,630.83)	(2,163,330.32)	(2,317,704.66)	(2,447,027.34)
Change in net position	50,995.09	20,205.49	983,544.47	170,025.29	128,078.35
Total Equity	<u>5,939,566.56</u>	<u>4,925,232.49</u>	<u>5,888,571.47</u>	<u>4,905,027.00</u>	<u>4,735,001.71</u>
TOTAL LIABILITIES & EQUITY	<u><u>8,186,874.86</u></u>	<u><u>7,309,776.20</u></u>	<u><u>8,304,341.32</u></u>	<u><u>7,448,810.13</u></u>	<u><u>7,794,003.74</u></u>

Highlands Recreation District Sales by Item Summary July 2022

	Jul 22			
	Qty	Amount	% of Sales	Avg Price
Service				
ASP-FALL CAMP (FALL CAMP)	1	435.00	0.2%	435.00
ASP-Summer Camp (ASP-Summer Camp)	128	33,943.00	14.9%	265.18
ASP Fees	15.00	9,844.00	4.3%	656.27
EARLY EDUCATION CENTER (EARLY EDUCATION CENTER)	44	95,067.00	41.6%	2,160.61
Interest Inc (Interest Income)	1	211.06	0.1%	211.06
Misc Revenues (Misc Revenues)	4	4,576.38	2.0%	1,144.10
Pool-Drop In (Pool Drop-In Fees)	706	7,983.00	3.5%	11.31
POOL-ID CARD (ID CARD)	31	310.00	0.1%	10.00
POOL-LIFEGUARD (Lifeguard Training/Junior Lifeguard)	6	1,015.00	0.4%	169.17
POOL-NON-RES PUNCH CARD (POOL-NON-RES PUNCH CARD)	54	5,270.00	2.3%	97.59
POOL-PRIV/SEM (PRIV/SEMI)	74	12,539.00	5.5%	169.45
Pool-Rental (Pool-Rental)	4	700.00	0.3%	175.00
POOL-RESIDENT PUNCH CARD (POOL-RESIDENT PUNCH CAR...)	15	1,163.00	0.5%	77.53
Pool-Swim Lessons (Group Swimming Lessons)	208	14,600.00	6.4%	70.19
Pool-Swim Team (Swim Team)	1	9,515.82	4.2%	9,515.82
Pool Member-Resident (Pool Member-Resident)	1	260.00	0.1%	260.00
Rentals (Rentals)	8.00	7,164.00	3.1%	895.50
Seasonal Program (Seasonal Program)	108	21,502.12	9.4%	199.09
TENNIS COURT KEY (TENNIS COURT KEY)	1	25.00	0.0%	25.00
TRANSACTION FEE (TRANSACTION FEE)	144	2,194.86	1.0%	15.24
Total Service	1,554.00	228,318.24	100.0%	146.92
TOTAL	1,554	228,318.24	100.0%	146.92

0.*

228,318.24 +

REFUNDS 7,196.00 -

000

221,122.24* +

Highlands Recreation District Profit & Loss by Class

July 2022

3:55 PM
08/02/22
Accrual Basis

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
Income							
152100 - Interest Earned	0.00	0.00	211.06	0.00	0.00	0.00	211.06
232100 - Park & Recreation Fees							
232101 - Refunds - Fees	-837.00	0.00	0.00	-2,330.00	-850.00	-3,179.00	-7,196.00
232100 - Park & Recreation Fees - Other	44,222.00	95,067.00	2,194.86	53,355.82	7,164.00	21,527.12	223,530.80
Total 232100 - Park & Recreation Fees	43,385.00	95,067.00	2,194.86	51,025.82	6,314.00	18,348.12	216,334.80
265800 - Miscellaneous Revenue							
265800 - Miscellaneous Revenue	0.00	524.58	4,051.90	0.00	0.00	0.00	4,576.38
Total Income	43,385.00	95,591.58	6,457.72	51,025.82	6,314.00	18,348.12	221,122.24
Gross Profit	43,385.00	95,591.58	6,457.72	51,025.82	6,314.00	18,348.12	221,122.24
Expense							
411100 - Permanent Salaries	4,621.34	3,450.00	3,545.64	3,570.00	0.00	0.00	15,186.98
411101 - Temporary Out of Class	0.00	0.00	2,478.58	0.00	0.00	0.00	2,478.58
416101 - Office Wages	0.00	0.00	8,563.63	0.00	0.00	0.00	8,563.63
416102 - Pool Wages	0.00	0.00	0.00	20,821.04	0.00	0.00	20,821.04
416103 - Maintenance Wages	0.00	0.00	3,402.87	0.00	0.00	0.00	3,402.87
416104 - Supervision Wages	0.00	0.00	0.00	0.00	1,812.92	856.96	2,669.88
416105 - Program Specialist	0.00	0.00	0.00	0.00	0.00	7,566.14	7,566.14
416107 - ASP/Camp Wages	16,980.59	0.00	0.00	0.00	0.00	0.00	16,980.59
416108 - EEC Wages	0.00	24,801.99	0.00	0.00	0.00	0.00	24,801.99
416110 - Vacation Expense	0.00	0.00	-3,469.77	0.00	0.00	0.00	-3,469.77
431100 - Social Security	1,304.15	1,690.26	1,032.77	1,503.32	111.43	52.16	5,694.09
431200 - Medicare Contribution	305.00	395.30	241.54	351.59	26.05	12.20	1,331.68
463100 - District Employee Benefits	4,697.40	4,405.16	3,030.83	2,638.11	533.98	553.97	15,840.45
519300 - Office Expense							
519301 - Outside Printing & Copy Serv	0.00	0.00	4,070.95	0.00	0.00	0.00	4,070.95
519305 - Postage & Mailing Expense	0.00	0.00	1,864.32	0.00	0.00	0.00	1,864.32
519307 - Other Office Expense	14.99	0.00	488.99	0.00	0.00	0.00	473.98
519308 - Credit card/ACH fee	0.00	0.00	910.01	0.00	0.00	0.00	910.01
519309 - Payroll service fees	0.00	0.00	1,857.12	0.00	0.00	0.00	1,857.12
Total 519300 - Office Expense	14.99	0.00	9,161.39	0.00	0.00	0.00	9,176.38
533100 - Memberships	22.50	0.00	2,382.02	12.50	0.00	12.50	2,429.52
542300 - Maintenance-Equipment	0.00	0.00	1,799.06	0.00	0.00	0.00	1,739.06
545900 - Maintenance-Facilities & Imprv							
545903 - Paint, Solvents & Chemicals	0.00	0.00	0.00	995.31	0.00	0.00	995.31
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	0.00	0.00	0.00	0.00	0.00
545911 - Landscape/Garden Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
545912 - Vehicle Expense	0.00	0.00	6,041.80	0.00	0.00	0.00	6,041.80
Total 545900 - Maintenance-Facilities & Imprv	25.75	204.92	6,041.80	995.31	0.00	0.00	7,267.78
563800 - Utility Expense							
563802 - Water	0.00	56.44	0.00	0.00	0.00	0.00	56.44
Total 563800 - Utility Expense	0.00	56.44	0.00	0.00	0.00	0.00	56.44
585600 - Contract Expenses							
585604 - Consultants	0.00	0.00	216.65	0.00	0.00	0.00	216.65
Total 585600 - Contract Expenses	0.00	0.00	216.65	0.00	0.00	0.00	216.65

Highlands Recreation District
Profit & Loss by Class
July 2022

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
596600 · Program Specific Expenses							
596602 · Spec Act-ASP	1,814.75	0.00	0.00	0.00	0.00	0.00	1,814.75
596607 · Misc Exp-POOL	0.00	0.00	0.00	55.85	0.00	0.00	55.85
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	12.48	0.00	0.00	0.00	12.48
596612 · Special Events	0.00	0.00	0.00	0.00	0.00	400.00	400.00
596613 · Conferences/Seminars	0.00	110.00	0.00	0.00	0.00	0.00	110.00
596616 · Incrowd Rent	1,093.00	0.00	0.00	0.00	0.00	0.00	1,093.00
596624 · EEC Misc	0.00	76.50	0.00	0.00	0.00	0.00	76.50
596626 · MISC EXP-SWIM TEAM	0.00	0.00	0.00	33.25	0.00	0.00	33.25
Total 596600 · Program Specific Expenses	2,968.25	186.50	12.48	89.10	0.00	400.00	3,656.33
671200 · Telephone Service Charges	0.00	0.00	112.35	0.00	0.00	0.00	112.35
Total Expense	30,939.97	35,190.57	38,491.64	29,981.97	2,484.38	9,433.93	146,522.46
Net Income	12,445.03	60,401.01	-32,033.92	21,043.85	3,829.62	8,914.19	74,598.78

#2625

CODE NO.	PAYABLE TO:	PURPOSE	AMOUNT
4161	ESTHER ALLEN	PROG SPEC 6-8/22	605.80
4161	SCOTT PERLSTEIN	PROG SPEC 7-8/22	675.00
4161	SHEEHAN'S MARTIAL ARTS	PROG SPEC 7-8/22	966.00
4631	GUARDIAN	INS 9/22	1,414.61
4631	KAISER FOUNDATION HEALTH PLAN	INS 9/22	8,325.39
5156	THE GREEN JANITORIAL CORPORATION	SERV 7/22	3,500.00
5156	HOME DEPOT PRO	SUPPLIES 7/22	697.21
5156	RECOLOGY	SERV 7/22	988.13
5331	CARPD	MEMB 7/22-6/23	3,250.00
5459	DAU PRODUCTS	POOL CHEM 7/22	1,658.85
5638	CA WATER	SERV 6-8/22	1,460.19
5638	PG&E	SERV 7-8/22	7,817.00
5856	BRUCE HARRIS & ASSOCIATES, INC	GIS SERVICES 4/22	1,980.00
5856	SHUTE MIHALY & WEINBERGER LLP	LEGAL SERV 6/22	1,320.00
	CAPRI	WORKERS' COMP 7-9/22, GEN INS 7-12/22	61,433.50
	#673101-\$9,210.00, #673102-\$52,223.50		
	TRUIST	COP INT 3/22-8/22, PRIN 9/21-8/22	171,495.50
	#6331-\$33,495.50, #6332-\$138,000.00		
	USBANK	SUPPLIES 6-7/22	8,856.63
	#5193-\$2,798.47, #5459-\$754.29, #5966-\$5,164.43, #5156-\$139.44		
			276,443.81

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

AUGUST 9, 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 9TH DAY OF AUGUST 2022
