

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 13, 2024

7:00 P.M. – Regular Board Meeting

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4.	Financials	Page 18-25
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"A Community Place to Learn, Grow & Play"

Topic: HRD Regular Board Meeting
Time: August 13, 2024, 07:00 PM Pacific Time (US and Canada)
Location: Highlands Recreation Center, 1851 Lexington Ave., San Mateo, CA 94402
Remote Teleconference Location: 11 Cowboys Way, Frisco, Texas, 75034

Board meetings are held in-person, with a Zoom participation option provided to the public as a courtesy. Public comment is limited to (3) minutes per person per item. The public is encouraged to participate in whatever form they are most comfortable. If participating remotely via Zoom, see details below:

Topic: HRD July Regular Board Meeting Time: August 13, 2024 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting https://us06web.zoom.us/j/84455012299?pwd=atLQ9Eed0PJrd7XChTSKFaWtXOrMfH.1

Meeting ID: 844 5501 2299 Passcode: 584980

Find your local number: https://us06web.zoom.us/u/kPeuY2H5c

- 1. Call to Order
- 2. Review and approval of the minutes for the Regular Board Meeting on July 9, 2024.
- 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. 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:
 - Discussion: General Manager Recruitment Ad Hoc Committee Update
 Report: General Manager Recruitment Ad Hoc Committee of the Board

Description: This item will be a Board discussion, led by the Ad Hoc Committee, reviewing the status of recruiting for a permanent General Manager.

b. Discussion/Motion: Budget Ad Hoc Committee Update

Report: Budget Ad Hoc Committee of the Board

Description: This item will be a Board discussion, led by the Ad Hoc Committee, consisting of 24-25 Fiscal Year Budget updates and recommendations from the Committee.

c. Discussion/Motion: Amend/Extend Christopher Gurr Interim General Manager Contract

Report: Christopher Gurr

Description: This item will be a board discussion and possible motion to alter and/or extend Christopher Gurr's contract as Interim General Manager.

7. Upcoming Meetings: Sept 10 – Oct 8 – Nov 12

8. Review and Payment of Bills

a. Action: Motion to approve Expenditures

Report: Bea Robertson, Bookkeeper

Description: This is a routine item of the itemized bills for Board review and approval.

Recommendation: Approve the Expenditures for July 2024

9. HRD Board of Directors Announcements

11. Adjournment

Written public comments can be submitted to the District prior to the meeting by emailing generalmanager@highlandsrec.ca.gov. 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.

Oral public comments will be taken on each agenda item during the meeting, subject to a limit of three (3) minutes per person per item. 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 May Regular Board Meeting Time: July 9, 2024 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

https://us06web.zoom.us/j/87400240941?pwd=vCQCFXEleKWdNDavGYTPy49GapC2T2.1

Meeting ID: 874 0024 0941 Passcode: 926237

Find your local number: https://us06web.zoom.us/u/kPeuY2H5c

Board Members:

Andrew Aquino (Vice President) - Absent

Shirin Bakhshay

Pam Merkadeau (President)

Uv Ut

Ranya Francis

Staff:

Christopher Gurr (Interim General Manager)

Meg Catmull (Assistant General Manager)

Julie Fernandez (EEC Director)

Mike Koenig (K-8 Childcare Director)

1. Call to Order

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

2. Review and Approval of Minutes

Board Member Bakhshay made a motion, Board Member Ut second, to approve the Regular & Special Board Meeting Minutes from 06/11/2024. The motion passed.

Vote: AA - Absent; SB - Y; PM - Y; UU - Y; RF - Abstain

3. Public Forum:

No public comments were received.

4. Manager's Report

- a. Administration
- b. Programming

5. Financial Report

a. Monthly Statement

6. Old Business

- a. Discussion: General Manager Recruitment Ad Hoc Committee Update
- b. Discussion/Motion: Personnel Ad Hoc Committee Update
 - Board Member Bakhshay made a motion, Board Member Francis second, to approve salary range adjustments brought by the Ad Hoc Personnel Committee for Fiscal Year 2024-2025. The motion passed.

Vote: AA - Absent; SB - Y; PM - Y; UU - Y; RF - Y

i. Board Member Bakhshay made a motion, Board Member Francis second, to approve merit increases of up to 4.5% for Fiscal Year 2024-2025. The motion passed.

Vote: AA - Absent; SB - Y; PM - Y; UU - Y; RF - Y

- c. Discussion/Motion: Budget Ad Hoc Committee Update
- d. Discussion: Fitness Center Usage

7. New Business

- a. Discussion/Motion: Resolution 2024-04 Records Retention Policy
 - i. Board Member Bakhshay made a motion, Board Member Ut second, to adopt Highlands Recreation District Resolution 2024-04 with a change to the Schedule to retain Master Design Plans for the length of the organization, and to delete the repeated video recording series. The motion passed.

Vote: AA - Absent; SB - Y; PM - Y; UU - Y; RF - Y

- b. Discussion/Motion: New Registration and Recreation Management Software
- c. Discussion: Scope of the General Manager's Authority
 - i. This item was tabled.
- 2. Upcoming Meetings: Aug 13 Sept 10 Oct 8

8. Review and Payment of Bills

- a. Action: Motion to approve Expenditures
 - i. Board Member Bakhshay made a motion, Board Member Francis second, to pay the bills. The motion passed.

Vote: AA - Absent; SB - Y; PM - Y; UU - Y; RF - Y

9. HRD Board of Directors Announcements

10. Adjournment

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

Vote: AA - Absent; SB - Y; PM - Y; UU - Y; RF - Y

The Meeting adjourned at 9:06 pm.

Respectfully Submitted,	
Meg Catmull Board Secretary	
Board President or Vice President:	
Signature:	



Date: August 13, 2024

To: Highlands Recreation District Board of Directors

From: Meg Catmull, Assistant General Manager

Re: Assistant General Manager's Staff Report

Human Resources & Staff Engagement:

Employee Handbook:

 In late July, IGM instructed AGM to start compiling a new employee handbook by manually integrating the policies collected from HR Edge and CAPRI with the 2019 Employee Handbook. Progress is underway on this item.

Recruiting:

- The AGM has recruited 39 applicants for the Aquatics Supervisor position since April when the position opened. Further progress is pending IGM direction.
- The AGM has recruited 266 applicants during two separate recruitment periods since February for the Administrative Assistant position. AGM conducted screenings and initial interviews in both recruitment periods. IGM has directed AGM to halt recruitment again.
- The AGM and K-8 Childcare Director have been collaborating since June to plan for Fall/year-round Rec Leader recruitment. Recruitment is underway with 14 applicants over the last 2 weeks.
- The Swim Team Coach resigned after nearly 5 years with the District. With the vacancy of the Aquatics Supervisor position, the resignation of the Swim Team Coach could have a large impact on the Aquatics Department. The AGM and the Aquatics Coordinator worked together to amend the job description and post the opening, per the directions of the IGM. The Swim Team Coach was an RNE-3 employee.

Staff Morale:

 AGM has received feedback from multiple key staff that morale amongst administrative and supervisory staff is low. AGM would like to conduct an anonymous staff satisfaction survey to get a clearer idea of employee morale at the District. AGM recommends doing a staff satisfaction survey twice a year at the minimum.

• Employee Reviews:

- The District Employee Handbook states that performance reviews are conducted at least annually. After working with District supervisors to create a new employee review system in Paylocity last Fall, the AGM subsequently reviewed all supervisors and administrative staff in May and June of 2024. These completed reviews were passed on to the IGM in June. Review meetings and final ratings are pending IGM action. Administrative and supervisory staff have not received comprehensive performance reviews since 2021.
- With the District having hired a new Bookkeeper, Recreation Coordinator,
 Aquatics Coordinator, EEC Director, Assistant General Manager, Administrative
 Coordinator, etc. in the last 18 months, employees have been asking for feedback
 on their performance in these new positions.

RNE-3 Employees:

AGM successfully created and applied the unpaid time off accrual for RNE-3 employees. These employees are still able to use any paid time off that they accrued previously. Once they have exhausted their paid time off balances, they can begin to use the accrued unpaid time off which will ensure their benefits eligibility while allowing them to take personal time off.

Operations:

Recreation Programming Software:

- AGM spearheaded the project, working closely with the Bookkeeper, Administrative Coordinator, and Recreation Coordinator. This teamwork allowed AGM to narrow the software search to two viable options. At the July Board Meeting, AGM presented these options for board discussion. Subsequently, AGM requested additional information from the board, followed up with the two companies, and sent the gathered information to the IGM on July 12.
- IGM asked Mike to speak with Julie about ASP possibly using Brightwheel which could reduce the possibility of the Rec surpassing the \$2 million threshold; after which additional fees would be incurred if the District chose RecDesk.

• Records Retention Policy & Project:

The Board of Directors approved a new Records Retention Policy in July 2024. Subsequently, the AGM suggested 65 boxes of records stored at Corodata be destroyed per the new policy. Destruction forms were sent to IGM for signature on July 29, signed form was returned on August 7. AGM has forwarded the forms to Corodata.

• Fitness Center:

The AGM took the lead on this project by gathering Board Member feedback, creating five proposals, and presenting these to the board. AGM attempted to get community feedback on fitness center ideas but was directed not to do so. Further action on this item is pending IGM direction. AGM would like to gather community feedback on three ideas for the fitness center: a game room, art/maker's space, and library/study room. The input could then be used to create a hybrid community usage space, incorporating elements from all three ideas.

• 2022-2023 Fiscal Year Audit:

 Staff have completed all necessary paperwork and have provided all requested information to the auditors. Audit has been completed. Completion of this project was delayed past county deadlines as IGM was unaware of these dates.

Networking & Maintaining Connections:

 AGM continues to make efforts to engage with local agencies and their administrators. In July, AGM attended the San Mateo County Parks & Rec Administrators Group meeting in Burlingame.



Date: August 13, 2024

To: Chris Gurr, Interim General Manager

From: Mike Koenig, K-8th Child Care Director

Re: ASP/IC Program Update

CURRENT PROGRAM UPDATES

- Summer Camp is coming to an end on August 9. Summer camp numbers were almost identical to 2023. As of August 1, enrollment is at 61% of capacity per week with one week remaining. For comparison, summer camp was at 62% of capacity per week in 2023.
- The program is continuing with the onboarding process for all new and returning families. All
 families are in the process of confirming attendance, completing emergency information, and
 initiating auto deduction for the start of the 2024-2025 school year.
- The program is continuing to hire for the 2024-2025 school year. Program staff are currently in the onboarding process with 3 new employees. A few seasonal staff will work into August to help ease the transition for new kindergarteners and newly enrolled children.
- The Recreation Coordinator reached out to the highlands PTA to inquire about lunchtime enrichment. Highlands Elementary PTA would like to continue for the 24-25 school year. The Program Director will work with Rec Coordinator to staff this and get it up and running in August.

RISKS/OPPORTUNITIES

 The program has been watching enrollment numbers carefully and ensuring space is filled when it becomes available. There is always a risk that the program depletes the waitlist. At the time of this report the waitlist is twelve children long.

UPCOMING EVENTS

- New school year onboarding
- Mandated reporter certifications
- Restarting auto deductions
- Finalizing ASP/IC rosters



Date: August 13, 2024

To: Meg Catmull, Assistant General Manager

From: Janelle Slightam, Aquatics Coordinator

Re: Aquatics Program Staff Report

PROGRAM UPDATES

Lap Swim and Recreational Swimming

Fall hours will begin on August 14th. The pool will still offer modified rec swimming August 14 through October 18th 3pm – 6pm. Community members have consistently expressed their appreciation for the extended recreational swim hours, noting that these extended hours facilitate greater participation by working families during the evening.

Swim Lessons

Staff members have trained lifeguards to conduct swimming lessons this fall, and these lessons have been successfully scheduled throughout August and September. Moving forward, staff will continue to offer private lessons as instructor availability permits.

Swim Team

After five years of exemplary service, the swim team coach has decided to pursue a new opportunity. The Aquatics Coordinator and Assistant General Manager have reviewed the job description and will start the recruitment process to fill the position as soon as possible. In the interim, Coach Julie Liggett, certified as a USA swimming coach, will lead the team until a permanent coach is appointed.

Other Programs

The precompetitive swim program continues to attract strong interest, with slight price adjustments planned for Fall. The standardization of adult program pricing, including for aquatrack, water exercise, and master's swim, is being implemented through a consistent pricing structure and uniform fee adjustments across all programs. This process ensures that pricing is equitable and aligned with the established rates for each type of program. The Parent-Tot plan is underway and set to begin at the end of August.

OPERATIONS UPDATES

Maintenance & Facility

Knorr repaired stenner pump for the acid feeder and staff no longer need to manually monitor and adjust hydrochloric acid flow. Knorr is scheduled to return to diagnose underperforming Baldor motor and replace flowmeter.

Staff Operations Improvements

Management actively clarified expectations for the head lifeguard position and provided retraining as necessary to align with those expectations. Management is also currently conducting observations of swimming lessons to ensure the highest standards of instructional quality.

The Aquatics Coordinator and AGM worked together to formulate financial goals for the 2024-2025 fiscal year.



Date: August 13, 2024

To: HRD Board of Directors

From: Julie Fernandez, Early Education Center Director

Re: EEC Program Update

Current Program Updates

August 20 will be our first event cohosted with the EEC Parent Association

- o It will be an EEC Art Gallery held in the MPR from 5:00-6:30 featuring art done by the students at the EEC and will also feature family submissions
- Invitations will also go out to families who were once on the EEC waiting list as well as recently toured families
- August 30 is the EEC professional development day
 - o Reggio curriculum training will be done to improve the EEC program

Fiscal Impacts

- Current Enrollment
 - Monkeys 8/8 enrolled
 - o Chameleons 12/18 enrolled, 13/18 enrolled for September
 - o Tigers 14/18 enrolled
- We are still enrolling for 9 more preschool spaces.

Upcoming Important Dates

- August 12 First day for assistant director
- September 11 EEC Open House, will also use this day to allow the potential families to come



Date: August 13, 2024

To: Christoper Gurr, Interim General Manager

From: Julie Fernandez, Early Education Director

Re: Early Education Center Program Enrollment Update

Current Enrollment Trends

• Since Covid-19, enrollment at many childcare centers have dropped

- I have spoken with several directors from Bright Horizons Schools, as well as my network and 18+ years' experience in this field.
 - The current trend is that centers have or nearly have depleted their waitlists and are all struggling to maintain enrollment with most having spaces available.
- The few Schools that remain full and with a waitlist are the ones that are feeders to private elementary schools, for example Mary Moppet and Serendipity.
- With the extension of the TK age groups, many parents are opting to attend the free TK programs in their neighborhood or the preschool programs of private schools with the promise of entry into their elementary school.
- Upon my hire in March, there were 37 students enrolled. There were 8/8 students in the monkeys and 29/36 preschool students, leaving 7 spaces available for enrollment.
 - During my time here 8 of those students have left the program, 6 had aged out of the program, enrolled into TK/Kindergarten, 1 went to a private school, and 1 moved out of the area.
 - I have been able to enroll 4 new Monkeys (as 4 transitioned in the preschool rooms) and 3 new preschool students.
- I have had 15 tours since March, of that, only 4 enrolled, 3 added for the waitlist for a 2025 start date.
 - o Positive feedback I had received on these tours are
 - Size of facility
- Everyone is happy and having fun
- Community feel
- Beautiful outdoor area

- Homey
- I have gone through the waitlist and called every family eligible for our program and the families either chose to defer their enrollment until next year or have asked to no longer be considered.

Plans to Garner Enrollment - or Future plans

- It is too early to make long lasting changes to the EEC program as we don't fully know the long-term trends, for example:
 - Will enrollment go back to pre-pandemic levels
 - Are employees still working from home where nannies are often popular for shorter periods
 - How many preschoolers are we now losing to TK
 - In June 2025, based on the birthdates of currently enrolled children, 4 will be leaving for kindergarten, and 13 will be eligible for TK; this will leave 16 left in our preschool program which includes the transitioning Monkeys.
 - Was our reputation damaged during the changes last year, and with better PR, EEC will rebound
 - o Is our competition increasing, decreasing or staying the same
 - Birthrate and Economic trends (layoffs at google etc.)
 - I have heard from other directors that California may decide to prioritize TK entry to families who can not afford private preschools and daycares
- The EEC Program is now more aggressively advertising as the program is not widely known about. Many parents believe it's only for Highlands Residents. Therefore, we have boosted our efforts to:
 - o Updated the website
 - Regularly post on Nextdoor
 - Facebook/Instagram (targeted advertising)
 - o San Mateo Parents Club advert
 - o Google search, we will come up as a sponsored vendor
 - Encouraging current families to reach out to their networks as recommendation are the best form
 - Made new flyers to be posted at various locations such as libraries, coffee shops, etc.
- Planning for more community events
 - o EEC Parent Association involvement
 - Art Gallery
 - Am planning to invite potential families to attend
 - Have scheduled an Open House for September which will also be open to the public
- Reaching out to organizations for upcoming preschool fairs

Conclusion

As waitlists in this area have dominated the industry over the last decade, promotion and awareness of our facilities have not been a priority. EEC now needs more time to see if the increased targeting, general awareness, and improved reputation will deliver the needed numbers before further actions are taken. There is a notion that EEC is only available to residents, a perception we are changing, however it takes time.

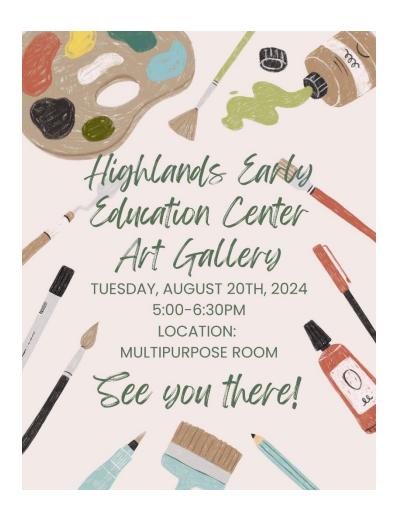
There has already been key improvement made to the program and staff that have been noted by enrolled families in the last 6 months. We believe that the continuous improvement of EEC will allow EEC to speak for itself and word-of-mouth advertising will be integral in keeping healthy numbers.

Further Action if needed

In the short-term starting in September/October, whilst enrollment is below 38 (6-1 ratio for preschoolers), all options will be looked at to meet budget.

In the longer term, if enrollment doesn't increase to near capacity, we will need to consider the following:

- Increase the infant room capacity or explore the possibility of an 18 months to two-year class, dependent on increasing the waitlist for the infant age group.
- Keep the infant room at 8 but reduce pre-schools and teachers accordingly.
- Consider the viability of an afternoon TK class





Date: 6 August 2024

To: Megan Catmull, Assistant General Manager

From: Julia Fior, Recreation Coordinator

Re: Seasonal Programs and Rentals Update - August 2024

EVENTS

- The Highlands Senior Network went to Pinstripes in San Mateo for their July outing, along with their weekly Mahjong games at CSUMC. On August 15, the HSN will have a barbecue potluck in the MPR.
 - HSN will return August 13 to the Rec for weekly Mahjong and afternoon lunch. HRD staff are excited to have the HSN back on site!
- The annual HRD Summer Splash was on July 13. The event was free for all Highlands residents, and non-residents had a \$5 pool entry. Grillzillas Food Truck was on site during the day for all patrons to buy lunch. The tennis courts had a water slide, bouncy house, and lawn games. A big thank you to Meg Catmull, Janelle Slightam, and Steve Risso for being on site and supporting the event day-of.
- The next HRD event in the works is the annual Halloween Family Fun Night. Due to the extensiveness of the event, overall planning will begin end of August/beginning of September.

CLASSES

- Summer Camps and Classes officially conclude August 9, with Fall classes beginning August 26.
 - o Registration is open for both Residents and Non-Residents.
 - Fall Activity Guides were sent out in mid-July. Hard copies are available on site, and a digital copy is available on the HRD website.
- Winter Guide planning should begin around the end of August. The Winter Guide focuses on classes and events running January-March 2025.

RENTALS

- July had 27 total rentals, including:
 - o 10 Diving Well rentals (all private rentals)
 - 5 Pool parties
 - 4 Scuba pool rentals
 - o 1 Scout Pool rental
 - o 3 Private MPR rentals
 - 2 Private Gym rentals
 - o 1 Blood drive
 - o 1 CERT class

- The pool has also hosted 3 Summer Camps this Summer. These camps bring in a significant amount of revenue for the pool. This Summer we focused on having formalized contracts with each group to ensure future years have a smooth and seamless renewal.
 - o Footsteps Swim Lessons and afternoon Rec Swim
 - Euro School of Tennis Rec Swim only
 - San Fransisco Merionettes Diving Well Artistic Swimming
- Rental numbers were expected to be lower in July with holidays, vacations, etc. causing families
 to be away. August is fully booked for pool rentals, and most weekends in August are fully
 booked with pool parties.
 - Recurring rentals are expected to return in August for facilities. This includes the Sunday Dance class, Scouts, etc. A new basketball group has also inquired about recurring rentals.

MISC.

- HRD Social Media is wrapping up Summer advertisements for all Summer programming. Fall classes are being advertised along with advertising for hiring.
- Main Social Media outlets such as Nextdoor, Facebook, and Instagram are being utilized.
 Engagement is growing, which is a positive sign that the reach of advertising is going further.
- Website updates are still being made. In July there was a big focus to modernize the EEC portion of the website so potential families could navigate the website easily.

	Highlands Recreation District	6:39 PI
	Profit & Loss	08/08/202
	July 2024	Accrual Basi
		Jul 24
Inc	ome	
	152100 · Interest Earned	112.6
	232100 · Park & Recreation Fees	
	232101 · Refunds of Fees	-3,720.2
	232103 · Deposits Received/Returned	-4,100.0
	232100 · Park & Recreation Fees - Other	236,180.9
	Total 232100 · Park & Recreation Fees	228,360.7
Tot	al Income	228,473.3
Gross F	Profit	228,473.3
Exp	pense	
	411100 · Permanent Salaries	12,340.7
	411101 · Temporary Out of Class	2,700.0
	416101 · Office Wages	5,844.7
	416102 · Pool Wages	22,432.5
	416103 · Maintenance Wages	3,673.1
	416104 · Supervision Wages	2,835.5
	416105 · Program Specialist	7,138.8
	416107 · ASP/Camp Wages	17,766.4
	416108 · EEC Wages	24,140.3
	416110 · Vacation Expense	-1,492.3
	431100 · Social Security	5,547.7
	431200 · Medicare Contribution	1,297.4
	463100 · District Employee Benefits	10,818.4
	512100 · Clothing & Uniforms	106.0
	515600 · Household Expense	
	515601 · Recology	1,152.5
	515602 · Janitorial Supplies	895.5
	515605 · Cleaning Company	3,855.0
	Total 515600 · Household Expense	5,903.0
	519300 · Office Expense	
	519301 · Outside Printing & Copy Serv	4,527.5
	519303 · General Office Supplies	268.5
	519304 · Advertising/Recruiting	195.0
	519305 · Postage & Mailing Expense	2,348.1
	519307 · Other Office Expense	2,068.0
	519308 · Credit card/ACH fee	2,393.9
	519309 · Payroll service fees	2,300.7
	Total 519300 · Office Expense	14,102.0
	533100 · Memberships & Licensing Fees	7,335.2
	545900 · Maintenance-Facilities & Imprv	
	545903 Paint, Solvents & Chemicals	3,923.4
	545905 · Locks & Security System	693.8

	Highlands Recreation District	6:39 P
	Profit & Loss	08/08/202
	July 2024	Accrual Bas
		Jul 24
	545909 · Other General Maintenance	618.7
	545912 · Vehicle Expense	255.9
	545913 · Ground/Facility Improvements	131.7
	Total 545900 · Maintenance-Facilities & Imprv	5,623.7
	563800 · Utility Expense	
	563801 · P G & E	8,211.8
	563802 · Water	1,854.8
	Total 563800 · Utility Expense	10,066.6
	585600 · Contract Expenses	
	585603 · Legal fees	-3,699.7
	585604 · Consultants	8,646.4
	Total 585600 · Contract Expenses	4,946.7
	596600 · Program Specific Expenses	
	596601 · Buses-ASP	2,475.0
	596602 · Spec Act-ASP	30.0
	596603 · Snacks-ASP	773.8
	596604 · Supplies-ASP	503.6
	596607 · Misc Exp-POOL	307.7
	596611 · Misc Exp-OTHER	29.3
	596614 · Pool Supplies	433.9
	596616 · Incrowd Rent	1,159.5
	596621 · EEC supplies	392.8
	596622 · EEC Snacks	400.6
	596625 · POOL CONCESSIONS	614.8
	596626 · MISC EXP-SWIM TEAM	479.9
	Total 596600 · Program Specific Expenses	7,601.4
	671200 · Telephone Service Charges	327.3
	673100 · Insurance	
	673101 · CAPRI-WORKERS COMP	1,673.7
	673102 · CAPRI-GEN INS	10,047.1
	Total 673100 · Insurance	11,720.9
	7311 · Fixed Assets-Equipment	,,
	731101 · Equip-Not Capitalized	601.5
	Total 7311 · Fixed Assets-Equipment	601.5
Tota	al Expense	183,378.1
et Income		45,095.2
of 8/8/24 account Report is	ort does not include any data from SMC Treasury (as .) The SMC Report reflecting property tax income and ing/bank expenses will be forthcoming on the SMC ssued by mid-August, at which time this data will be l accordingly.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

	Highlands Recreation District							10:40 AM
	Profit & Loss by Class							08/08/2024
	July 2024							Accrual Basis
		ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
Inc	Income							
	152100 · Interest Earned	0.00	0.00	112.65	00.00	0.00	00.00	112.65
	232100 · Park & Recreation Fees							
	232101 · Refunds of Fees	0.00	00.00	00.00	-1,468.00	0.00	-2,252.20	-3,720.20
	232103 · Deposits Received/Returned	00.00	00.00	00.00	-1,500.00	-2,600.00	0.00	-4,100.00
	232100 · Park & Recreation Fees - Other	33,680.00	98,965.50	2,438.99	85,708.92	9,007.50	6,380.00	236,180.91
	Total 232100 · Park & Recreation Fees	33,680.00	98,965.50	2,438.99	82,740.92	6,407.50	4,127.80	228,360.71
Tot	Total Income	33,680.00	98,965.50	2,551.64	82,740.92	6,407.50	4,127.80	228,473.36
Gross Profit	Profit	33,680.00	98,965.50	2,551.64	82,740.92	6,407.50	4,127.80	228,473.36
EX	Expense							
	411100 · Permanent Salaries	4,392.21	4,033.85	3,914.66	00.00	00.00	00.00	12,340.72
	411101 · Temporary Out of Class	0.00	00.00	1,500.00	1,200.00	0.00	0.00	2,700.00
	416101 · Office Wages	0.00	00.00	5,844.77	0.00	00.00	00.00	5,844.77
	416102 · Pool Wages	0.00	00.00	00.00	22,432.54	0.00	0.00	22,432.54
	416103 · Maintenance Wages	0.00	00.00	3,673.11	0.00	00.00	00.00	3,673.11
	416104 · Supervision Wages	0.00	00.00	00.00	0.00	1,897.00	938.51	2,835.51
	416105 · Program Specialist	00.00	00.00	00.00	00.00	00.00	7,138.80	7,138.80
	416107 · ASP/Camp Wages	17,766.42	00.00	00.00	00.00	00.00	00.00	17,766.42
	416108 · EEC Wages	0.00	24,140.30	00.00	0.00	00.00	0.00	24,140.30
	416110 · Vacation Expense	0.00	0.00	-1,492.37	0.00	00.00	0.00	-1,492.37
	431100 · Social Security	1,344.94	1,679.00	890.36	1,463.80	113.47	56.14	5,547.71
	431200 · Medicare Contribution	314.54	392.69	208.22	342.34	26.54	13.13	1,297.46
	463100 · District Employee Benefits	2,265.16	4,197.23	4,458.65	-1,693.31	795.39	795.36	10,818.48
	512100 · Clothing & Uniforms	0.00	00.00	106.06	0.00	00.00	0.00	106.06
	515600 · Household Expense							
	515601 · Recology	0.00	00.00	1,152.50	0.00	00.00	0.00	1,152.50
	515602 · Janitorial Supplies	7.40	345.91	470.50	71.71	00.00	0.00	895.52
	515605 · Cleaning Company	1,156.50	1,542.00	231.30	771.00	154.20	0.00	3,855.00
	Total 515600 · Household Expense	1,163.90	1,887.91	1,854.30	842.71	154.20	00.00	5,903.02

Pro	D.:. 6:1 0 1 0 1 0							
	Profit & Loss by Class							08/08/2024
	July 2024							Accrual Basis
		ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
51930	519300 · Office Expense							
, vo	519301 · Outside Printing & Copy Serv	00.00	00.00	4,458.16	69.35	00.00	00.00	4,527.51
70	519303 · General Office Supplies	00.00	00.00	268.57	0.00	00.00	00.00	268.57
51	519304 · Advertising/Recruiting	0.00	195.00	0.00	0.00	00.00	00.00	195.00
'n	519305 · Postage & Mailing Expense	00.00	0.00	2,348.18	00.00	00.00	00.00	2,348.18
7.0	519307 · Other Office Expense	1,260.00	00.00	725.11	12.99	14.99	54.98	2,068.07
70	519308 · Credit card/ACH fee	00.00	0.00	2,393.96	00.00	00.00	00.00	2,393.96
25	519309 · Payroll service fees	00.00	00.00	2,300.73	0.00	00.00	00.00	2,300.73
Total &	Total 519300 · Office Expense	1,260.00	195.00	12,494.71	82.34	14.99	54.98	14,102.02
53310(533100 · Memberships & Licensing Fees	00.00	129.99	7,205.24	0.00	00.00	00.00	7,335.23
54590(545900 · Maintenance-Facilities & Imprv							
54	545903 · Paint, Solvents & Chemicals	00.00	00.00	0.00	3,923.47	00.00	0.00	3,923.47
54	545905 · Locks & Security System	77.25	00.00	616.59	0.00	00.0	0.00	693.84
54	545909 · Other General Maintenance	00.00	00.00	468.97	149.82	00.00	00.00	618.79
20	545912 · Vehicle Expense	0.00	0.00	255.90	0.00	00.00	0.00	255.90
57	545913 · Ground/Facility Improvements	0.00	0.00	131.79	0.00	00.00	0.00	131.79
Total £	Total 545900 · Maintenance-Facilities & Imprv	77.25	00.00	1,473.25	4,073.29	00.00	00.00	5,623.79
563800	563800 · Utility Expense							
56	563801 · P G & E	00.00	334.00	3,248.19	4,629.62	00.00	00.00	8,211.81
56	563802 · Water	179.24	420.75	358.53	896.31	00.00	0.00	1,854.83
Total &	Total 563800 · Utility Expense	179.24	754.75	3,606.72	5,525.93	00.00	00.00	10,066.64
585600	585600 · Contract Expenses							
58	585603 · Legal fees	00.00	0.00	-3,699.70	0.00	0.00	0.00	-3,699.70
58	585604 · Consultants	00.00	00.00	8,646.40	00.00	00.00	00.00	8,646.40
Total 5	Total 585600 · Contract Expenses	00:00	00.00	4,946.70	00.00	00.00	00.00	4,946.70
296600	596600 · Program Specific Expenses							
56	596601 · Buses-ASP	2,475.00	00.00	00.00	00.00	00.00	0.00	2,475.00
58	596602 · Spec Act-ASP	30.00	0.00	0.00	00.00	0.00	0.00	30.00
59	596603 · Snacks-ASP	773.86	00.00	00.00	0.00	0.00	00.00	773.86

Hig	Highlands Recreation District							10:40 AM
۵	Profit & Loss by Class							08/08/2024
	July 2024							Accrual Basis
		ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
	596604 · Supplies-ASP	503.67	0.00	00:00	0.00	00.00	00.00	503.67
	596607 · Misc Exp-POOL	00.00	0.00	0.00	307.75	00.00	00.00	307.75
	596611 · Misc Exp-OTHER	00.00	0.00	29.31	0.00	00.00	0.00	29.31
	596614 · Pool Supplies	0.00	0.00	0.00	433.96	0.00	0.00	433.96
	596616 · Incrowd Rent	1,159.56	0.00	0.00	0.00	00.00	00.00	1,159.56
	596621 · EEC supplies	0.00	392.81	0.00	0.00	00.00	0.00	392.81
	596622 · EEC Snacks	00.00	400.69	0.00	0.00	0.00	0.00	400.69
	596625 · POOL CONCESSIONS	0.00	0.00	0.00	614.84	00.00	0.00	614.84
	596626 · MISC EXP-SWIM TEAM	0.00	0.00	0.00	479.95	00.00	0.00	479.95
Tot	Total 596600 · Program Specific Expenses	4,942.09	793.50	29.31	1,836.50	00.0	00.00	7,601.40
671	671200 · Telephone Service Charges	73.75	0.00	253.64	0.00	00.0	0.00	327.39
673	673100 · Insurance							
	673101 · CAPRI-WORKERS COMP	0.00	0.00	1,673.75	0.00	0.00	0.00	1,673.75
	673102 · CAPRI-GEN INS	0.00	0.00	10,047.15	0.00	00.00	0.00	10,047.15
Tota	Total 673100 · Insurance	0.00	0.00	11,720.90	0.00	00.00	00.00	11,720.90
731	7311 · Fixed Assets-Equipment							
	731101 · Equip-Not Capitalized	0.00	601.55	0.00	0.00	0.00	0.00	601.55
Tota	Total 7311 · Fixed Assets-Equipment	0.00	601.55	00.00	0.00	00.00	0.00	601.55
Total Expense	bense	33,779.50	38,805.77	62,688.23	36,106.14	3,001.59	8,996.92	183,378.15
Net Income		-99.50	60,159.73	-60,136.59	46,634.78	3,405.91	-4,869.12	45,095.21
This report o	This report does not include any data from SMC Treasury (as of 8/8/24.) The SMC Report reflecting property tax income and							
accounting/bank exp Report issued by mid adjusted accordingly	accounting/bank expenses will be forthcoming on the SMC Report issued by mid-August, at which time this data will be adjusted accordingly.							

Highlands Recreation District		6:42 PM			
Balance Sheet		08/08/2024			
As of July 31, 2024		Accrual Basis			
		/IOUS YEAR ARISON		SCAL YEAR END S 3-YEAR COMI	
	Jul 31, 2024	Jul 31, 2023	Jun 30, 24	Jun 30, 23	Jun 30, 22
			PRELIMINARY	0.00 9,633.29 9,633.29 4,140,083.05 -1,716,621.84 5,815,567.00 4,098,945.16 -274,487.70 685,984.50 411,496.80 -165,899.99 266,505.00 100,605.01 19,532.00 22,697.00 4,653,275.97	FINAL
ASSETS				0.00 9,633.29 4,140,083.05 -1,716,621.84 5,815,567.00 4,098,945.16 -274,487.70 685,984.50 411,496.80 -165,899.99 266,505.00 100,605.01 19,532.00 22,697.00	
Current Assets					
Checking/Savings					
004000 · Petty Cash	100.00	100.00	100.00	100.00	300.0
005000 · Silicon Valley Bank *FY24 Incl. Sweep Acct Balance	102 647 02	202 605 64	404 400 20	246 427 72	440 050 0
	183,617.83	292,695.64	181,489.38		416,252.3
006000 · Pettycash-pool 007000 - Bank of New York Mellor	80.00	80.00	80.00	80.00	80.00
		2 704 404 20	4.540.000.70	2 202 242 22	0.000.405.00
011100 · Cash in Treasury	4,439,883.01	3,791,104.39	4,542,608.79		3,292,125.90
Total Checking/Savings	4,623,680.84	4,083,980.03	4,724,278.17	4,130,449.76	3,708,758.2
Accounts Receivable					
1200 - Accounts Receivable					
Total Accounts Receivable					
Other Current Assets					
027000- Interest Receivable			0.00		8,632.46
040000 · Prepaid Expenses	61,698.47	55,021.58	5,776.75		18,966.53
Total Other Current Assets	61,698.47	55,021.58	5,776.75	9,633.29	27,598.99
Total Current Assets	4,685,379.31	4,139,001.61	4,730,054.92	4,140,083.05	3,736,357.24
Fixed Assets					
90001 · Building					
0571 · Accum depr-Building	-1,910,686.24	-1,716,621.84	-1,910,686.24	-1,716,621.84	-1,531,768.78
90001 · Building - Other	5,815,567.00	5,815,567.00	5,815,567.00	5,815,567.00	5,815,567.0
Total 90001 · Building	3,904,880.76	4,098,945.16	3,904,880.76	4,098,945.16	4,283,798.22
90002 · Improvements					
0572 · Accum depr-Improv	-348,468.73	-274,487.70	-348,468.73	-274,487.70	-261,356.0
90002 · Improvements - Other	677,510.93	685,984.50	677,510.93	685,984.50	380,222.00
Total 90002 · Improvements	329,042.20	411,496.80	329,042.20	411,496.80	118,865.99
90003 · Equipment					
0570 · Accum depr-Equip	-216,442.54	-165,899.99	-216,442.54	-165,899.99	-148,178.63
90003 · Equipment - Other	266,505.00	266,505.00	266,505.00	266,505.00	266,505.00
Total 90003 · Equipment	50,062.46	100,605.01	50,062.46	100,605.01	118,326.3
90004 · Land	19,532.00	19,532.00	19,532.00		19,532.0
90005 · Construction in Progress	202,125.73		202,125.73	-	27,461.50
Total Fixed Assets	4,505,643.15		4,505,643.15		4,567,984.0
TOTAL ASSETS	9,191,022.46	8,792,277.58	9,235,698.07		8,304,341.3

Highlar	nds Recreation District		6:42 PM			
Balan	ce Sheet		08/08/2024			
As of Jul	y 31, 2024		Accrual Basis			
		JULY - PREV			SCAL YEAR END S 3-YEAR COMI	
		Jul 31, 2024	Jul 31, 2023	Jun 30, 24	Jun 30, 23	Jun 30, 22
				PRELIMINARY	PRELIMINARY	FINAL
IABILITIE	S & EQUITY					
Liabilit	ties					
Cı	urrent Liabilities					
	Accounts Payable					
	064000 - Accounts Payable	5,934.98	1,812.60	17,609.03	12,180.60	51,659.88
	Total Accounts Payable	5,934.98	1,812.60	17,609.03	12,180.60	51,659.88
	Other Current Liabilities					
	065000 · Payroll liability	0.00	0.00	0.00	0.00	1,881.70
	065010 · Payroll liability-FSA	2,718.65	5,715.91	1,722.82	5,021.73	3,744.8
	066400 - Accrued Sales Tax	0.00	0.00	0.00	0.00	29.0
	Other Accrued Expenses	-2,092.80	0.00	75,507.43	62,225.00	124,781.0
	80002 · accr interest pay -bond	24,270.42	26,130.41	19,416.34	20,904.32	22,330.3
	80003 · Bond Principal accrua	135,666.67	132,000.00	123,333.34	120,000.00	115,000.0
	Total Other Current Liabilities	160,562.94	163,846.32	219,979.93	208,151.05	267,766.9
То	otal Current Liabilities	166,497.92	165,658.92	237,588.96	220,331.65	319,426.7
Lo	ong Term Liabilities					
	265900 · COP-bond	1,743,333.33	1,891,000.00	1,755,666.66	1,903,000.00	2,046,000.0
	266000 · Compensated absences	44,905.36	45,670.29	46,397.73	43,359.24	55,325.4
То	otal Long Term Liabilities	1,788,238.69	1,936,670.29	1,802,064.39	1,946,359.24	2,101,325.4
Total L	iabilities	1,954,736.61	2,102,329.21	2,039,653.35	2,166,690.89	2,420,752.2
Equity						
08	1300 · Fund Balance	349,181.59	349,181.59	349,181.59	349,181.59	349,181.5
80	31400 · Retained Earnings	4,239,636.32	3,667,515.84	3,667,515.84	3,149,753.71	2,167,360.0
99	98 · Amount to be provided	-1,903,270.42	-2,049,130.41	-1,898,416.34	-2,043,904.32	-2,183,330.3
99	999 · Investment in Capital Assets	4,505,643.15	4,653,275.97	4,505,643.15	4,653,275.97	4,567,984.0
Ne	et Income	45,095.21	69,105.38	572,120.48	518,361.18	982,393.6
Total E	Equity	7,236,285.85	6,689,948.37	7,196,044.72	6,626,668.13	5,883,589.0
TOTAL LIA	BILITIES & EQUITY	9,191,022.46	8,792,277.58	9,235,698.07	8,793,359.02	8,304,341.32
reasury (a eflecting p accounting on the SMC	t does not include any data from SMC as of 8/8/24.) The SMC Report property tax income and glbank expenses will be forthcoming C Report issued by mid-August, at this data will be adjusted by.					

P&L Budget Comparison (modified accr basis)	Plug in new month #	#s in column B, th	en copy & paste	#s to appropriate	month in O-Z col	ımns				
July 23 through Jul 24				July 21 - Jul			APPROVED	100%	DIFF	DIFF Curr VTD Lost
	Jul 24	Jul 23	Jul 22	21	July 22 - Jul 22	Jul 24 - Jul 24	BUDGET	% of Budget	Budget - Current YTD	Yr YTD - Last
Unrestricted beginning Fund Balance										
Income	-									
102100 Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00		0.00%	-	-
102101 ERAF	0.00	0.00	0.00	0.00	0.00	0.00		0.00%	-	-
152100 Interest Earned	112.65	28,380.10	211.06	211.06	28,380.10	112.65		0.00%	(112.65)	(28,267.45)
187100 State-aid 199200 All Other Local Govt Rev	0.00	0.00	0.00	0.00	0.00	0.00		0.00%	-	<u>-</u>
199700 Cap grants & Contributions	0.00	0.00	0.00	0.00	0.00	0.00		0.00%	-	-
232100 Park & Recreation Fees	0.00	0.00	0.00	0.00	0.00	0.00		0.0078		
ASP	33,680.00	50,305.96	43,385.00	43,385.00	50,305.96	33,680.00		0.00%	(33,680.00)	(16,625.96)
Pool	82,740.92	53,742.66	51,025.82	51,025.82	53,742.66	82,740.92		0.00%	(82,740.92)	28,998.26
Seasonal Prog	4,127.80	6,853.00	18,348.12	18,348.12	6,853.00	4,127.80		0.00%	(4,127.80)	(2,725.20)
Fac Rental	6,407.50	6,719.25	6,314.00	6,314.00	6,719.25	6,407.50		0.00%	(6,407.50)	(311.75)
EEC	98,965.50	116,518.80	95,067.00	95,067.00	116,518.80	98,965.50		0.00%	(98,965.50)	(17,553.30)
Other Transaction fees	2,438.99	2,313.60 0.00	0.00 2,194.86	0.00 2,194.86	2,313.60	2,438.99		0.00%	(2,438.99)	125.39
Total Park & Rec fees	228,360.71	236,453.27	2,194.86	2,194.86	236,453.27	0.00 228,360.71		0.00%	(228,360.71)	(8,092.56)
264200 Stale-Dated Checks	0.00	0.00	0.00	0.00	0.00	0.00		0.00%	(220,300.71)	(8,092.30)
265800 Miscellaneous Revenue **	0.00	1,442.00	4,576.38	4,576.38	1,442.00	0.00		0.00%	-	(1,442.00)
Total Income	228,473.36	266,275.37	221,122.24	221,122.24	266,275.37	228,473.36		#DIV/0!	(228,473.36)	(37,802.01)
Expense										
411100 Permanent Salaries	12,340.72	22,813.88	15,186.98	15,186.98	22,813.88	12,340.72		0.00%	(12,340.72)	(10,473.16)
411101 Temporary Out of Class 416101 Office Wages	2,700.00	0.00	3,778.58	3,778.58	0.00	2,700.00		0.00%	(2,700.00)	2,700.00
416102 Pool Wages	5,844.77 22,432.54	6,402.12 21,755.49	8,563.63 20,821.04	8,563.63 20,821.04	6,402.12 21,755.49	5,844.77 22,432.54		0.00%	(5,844.77) (22,432.54)	(557.35) 677.05
416103 Maintenance Wages	3,673.11	3,360.15	3,402.67	3,402.67	3,360.15	3,673.11		0.00%	(3,673.11)	312.96
416104 Supervision Wages	2,835.51	2,861.71	2,669.88	2,669.88	2,861.71	2,835.51		0.00%		(26.20)
416106 EEP Wages	0.00	0.00	0.00	0.00	0.00	0.00		0.00%		(==:20)
416105 Program Specialist-Staff	0.00					0.00			_	-
416107 ASP/Camp Wages	17,766.42	16,840.70	16,480.59	16,480.59	16,840.70	17,766.42		0.00%	AND DESCRIPTION OF THE PARTY OF	925.72
416108 EEC Wages	24,140.30	23,520.64	24,801.99	24,801.99	23,520.64	24,140.30		0.00%	(24,140.30)	619.66
416110 Vacation Expense	-1,492.37	2,311.05	-3,469.77	-3,469.77	2,311.05	-1,492.37		0.00%		(3,803.42)
431100 Social Security 431200 Medicare Contribution	5,547.71 1,297.46	5,970.96 1,394.86	5,820.53 1,361.25	5,820.53 1,361.25	5,970.96 1,394.86	5,547.71 1,297.46		0.00%		(423.25)
445100 Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00		0.00%		(97.40)
463100 District Employee Benefits	10,818.48	21,262.71	15,840.45	15,840.45	21,262.71	10,818.48		0.00%		(10.444.23)
PAYROLL EXP SUBTOTA		128,494.27	115,257.82	115,257.82	128,494.27	107,904.65		0.00%		(20,589.62)
416105 Program Specialist - Vendor	7,138.80	723.00	7,566.14	7,566.14	723.00	7,138.80		0.00%	(7,138.80)	6,415.80
416109 Prog spec-Swimteam	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%	-	-
416112 EEC Contractors	0.00	0.00	0.00	0.00	0.00	0.00		0.00%		-
512100 Clothing & Uniforms 515600 Household Expense	106.06 5,903.02	1,323.72 3,825.00	0.00	0.00	1,323.72	106.06 5,903.02		0.00%		(1,217.66) 2,078.02
519300 Office Expense	14,102.02	14,092.19	9,176.38	9,176.38	3,825.00 14,092.19	14,102.02		0.00%		9.83
533100 Memberships	7,335.23	8,389.00	2,429.52	2,429.52	8,389.00	7,335.23		0.00%		(1,053.77)
542300 Maintenance-Equipment	0.00	0.00	1,739.06	1,739.06	0.00	0.00		0.00%		(1,000.11)
545900 Maintenance-Facilities & Imprv	5,623.79	5,358.71	7,267.78	7,267.78	5,358.71	5,623.79		0.00%	(5,623.79)	265.08
563800 Utility Expense	10,066.64	10,236.89	56.44	56.44	10,236.89	10,066.64		0.00%	(10,066.64)	(170.25)
572200 Employee Expense Reimb	0.00	0.00	0.00	0.00	0.00	0.00		0.00%		-
585600 Contract Expenses	4,946.70	0.00	216.65	216.65	0.00	4,946.70		0.00%		4,946.70
596600 Program Specific Expenses 671200 Telephone Service Charges	7,601.40	12,344.96 290.45	3,656.33	3,656.33	12,344.96	7,601.40		0.00%		(4,743.56)
671200 Telephone Service Charges 673100 Insurance	327.39 11,720.90	12.090.58	112.35 0.00	112.35 0.00	290.45 12,090.58	327.39 11,720.90		0.00%		36.94 (369.68)
721102 F/A Struct. & Imprvmnts not cap.	0.00	0.00	0.00	0.00	0.00	0.00		0.00%		(303.00)
731101 F/A Equipment not capitalized	601.55	0.00	0.00	0.00	0.00	601.55		0.00%		601.55
TOTAL OPERATING EXPENSES	183,378.15	197,168.77	147,478.47	147,478.47	197,168.77	183,378.15			(183,378.15)	(13,790.62)
NET INCOME AFTER OPERATING EXP	45,095.21	69,106.60	73,643.77	73,643.77	69,106.60	45,095.21			(45,095.21)	(24,011.39)
633100 Bond-Interest Expense	0.00	0.00	0.00	0.00	0.00			0.00%	-	-
633200 Bond-Principal Expense	0.00	0.00	0.00	0.00	0.00	0.00		0.00%	-	-
721100 Fixed Assets-Structures/Improv	+	0.00	0.00	0.00	0.00	0.00		0.00%	_	_
721101 Construction in Progress	0.00	0.00	0.00	0.00				0.00%		-
731100 Fixed Assets-Equipment	0.00	0.00	0.00	0.00				0.00%		-
TOTAL FIXED ASSETS	0.00	0.00	0.00	0.00	0.00			0.00%		-
NET INC AFTER OPEX, BOND INT & PRINC PYMT. & F/A	45,095.21	69,106.60	73,643.77	73,643.77	69,106.60				(45,095.21)	(24,011.39)
80002 Accrued Bond Interest payable 80003 Accrued Bond Principal	+				1	4,854.10				
90000 Accided Bond Principal						12,333.35				
861100 Approp. for Contingencies									-	
088300 Capital Reserve	1									
882100 General Reserve					Made					
Building Renovations Reserve										
Unassigned Fund balance										
<u>.</u>										
r						1			-	
	+				-			-	-	
						-		-	-	
This report does not include any data from SMC Treasury		1								
(as of 8/8/24.) The SMC Report reflecting property tax								1		
(as of 8/8/24.) The SMC Report reflecting property tax income and accounting/bank expenses will be forthcoming										
(as of 8/8/24.) The SMC Report reflecting property tax										



Date: August 13, 2024

To: Highlands Recreation District Board of Directors

From: Budget Ad Hoc Committee of the Board

Re: Highlands Recreation District Budget Narrative 2024-2025

HRD Overview of Fiscal Year 2024-2025

For fiscal year 2024-2025, the Highlands Recreation District budget plans for total revenue of \$4,228,147, up 160K from last year's actuals. Total spending is budgeted for \$\$3,989,518 (up \$374K) resulting in net income of \$238,629. It should be noted that budgeted net income is negatively impacted by \$192,500 for the landslide projects, pool renovation and office upgrade. If those items are backed out, net income would be \$431,129. The 2024-2025 budget anticipates increased revenue from the prior year and is not based on full enrollment due to current EEC registration numbers.

HRD Revenues

The District receives revenues from user fees, property taxes from HRD residents, grants and donations. Since 2013, an average of 19% of reoccurring revenue (not including grants, 15.7 actual for 2023-24) has come from property taxes and excess ERAF (Educational Revenue Augmentation Funds). Reliance on property tax revenue has been reduced as the District generates more revenue from program generated fees. This will minimize the impacts of economic downturns, reduced property values and potential loss of ERAF revenues. Property taxes are primarily received in January and May of each fiscal year.

The 2024-2025 total proposed revenue is \$ \$4,228,147 up from \$4,213,259 in 2023/4 budget (around 15K increase). For prior year comparison purposes, operating revenue will be \$4,218,529 from \$3,947,626, around \$271K increase (excluding of non-reoccurring FEMA and CalOES Emergency Grant proceeds and the final Prop 68 reimbursement payment).

	23/24 Budget	23/24 Actual	24/25 Budget
Total Revenue	\$4,213,259	\$4,067,837	\$4,228,147
Less Grants	(\$265,333)	(\$67,608)	(\$9,618)
Reoccurring Revenue	\$3,947,626	\$4,000,229	\$4218,529

Budgeted operating revenue (reoccurring) is projected to be 6.9% greater than prior year's budget, and just above 5.5% greater than the prior year's actual operating revenue. The revenue increase is due in part to price increases across all departments (around 5%), and increased Aquatics revenue from additional programming.

HRD Expenditures

The District's annual expenses derive from staffing, maintenance and materials necessary to provide the programs and services, capital expenses and debt service. For fiscal year 2024-2025, approximately 61.4% of expenses are for compensation and benefits (similar to last year, 2% above actual), 28% for operations (down 2% actual), 5.4% for capital expenses and 5.1% for debt service being similar to last year's actuals. Operational costs are increased due to GM recruiter, digitalization of records, election fee, HRD Foundation setup and inflationary factors.

HRD Assets, Improvements, Structures, Equipment

Items are designated as Fixed (>\$5,000 each) or Small (<\$5,000) – CPA recommends increasing this (Capital Asset policy) from \$5,000 each to \$10,000 each.

Fixed assets are in three categories.

- 1. **Fixed Assets-Structures and Improvements** projects that cost over \$5000, have a life of over a year and are considered a permanent structure or improvement to permanent structure.
- 2. **Fixed asset-Construction in Progress** projects that have not been completed in the current fiscal year. Once the project is completed, the project costs get transferred to Fixed Asset-Structures and Improvements where the projects begin to depreciate.
- 3. **Fixed Asset-Equipment** items that cost over \$5000, have a life of over a year and are depreciated.
 - Small assets are similarly designated but are expensed in the year incurred.

HRD Reserve Account Policies

The District maintains five assigned Fund Balance Reserve Accounts:

- 1. Appropriated for Contingencies: This account shall not exceed 15% of the annual operating budget.
- 2. Capital Reserve: This account holds funds for large capital improvement projects only.
- 3. General Reserve: This account holds funds for general use.
- 4. EEC Building Reserve: This account holds funds intended for the specific purpose of early repayment of the Certificates of Participation incurred for EEC Building construction.
- 5. Building Renovation Reserve: This account holds funds intended for the specific purpose of funding the renovation and recommended seismic/ ADA upgrades to the original building (gym, social room, restrooms, pathway)

2024-2025 Budget Highlights/ Changes

The District will begin the 2024-2025 year with a fund balance of \$ 4724278.17 (unaudited). This amount will be adjusted upon completion of the FY 2023-2024 audit and the budget will be subsequently amended. All programs have budgeted for increased parks and recreation fees with EEC assuming reduced enrollments (based on having between 3-9 vacant slots over the year) compared to actuals. Some of the reasons on EEC's low enrollment are TK for all, and it takes time to overcome staff and child turnover in 2023. To address this, EEC is more aggressively advertising, letting parents know its not just for Highlands Residents and having a more open houses. The Committee projects a 4% increase in property tax revenue compared to last year's budgeted amount and a 5% decrease to ERAF. For fiscal year 23-24, ERAF revenue increased 11% over the prior year, but the trend for most years is down. Interest earned is projected to be similar with last year actuals as our funds grow, but interest rates may fall.

Overall, total FY 2024-2025 budgeted payroll is 15.4% more than FY 2023-2024 actual and 5% more than the FY 2023-2024 budget. The Payroll expense for FY 2023-2024 factors in the Ad Hoc Personnel Committee's recommendations and shows a 4.5% increase. The GM salary was pro-rated to reflect 10 months and the AGM is for a complete year. Office Wages do not reflect a full year for the second Administrative Assistant as this has yet to be filled. The budget assumes programs are staffed in full, so that should be noted when comparing to prior year actuals where there were vacancies in budgeted positions. EEC wages assume that there will be some period of time when the department will not be fully staffed and if numbers do not pick up over September/October, additional expanse management will be needed.

The annual COP principal payment and two bond interest payments totaling \$204,481 will be made this year.

2024-2025 Expense Detail

Landslides/Office & Pool Remodel

\$190,000 has been budgeted in Fixed Assets – Structures/Improvements – \$150,000 for both landslides (excluding the \$7K FEMA grant). As the original proposal from the architects was very extensive and expensive, management are working to revise the plan and reduce costs. \$20,000 has been allocated for the office remodel. Another \$20,000 was allocated to starting the pool renovation project planning.

Other Unusual expenses

There is \$42,000 allocated to the GM recruiter, which is a one-time expense. \$10,000 for digitalization of documents is another on-time expense, however over time, there will be savings as the records are not physically stored. \$12,000 to start the process of creating a HRD foundation where patrons donate and get employer matches to help pay for various projects. \$20,000 to start the much-needed pool remodel project, and \$10,000 as we are in an election year.

				nnonos==	ing.			DATA						COMPENTS	NT
				PROPOSED 2024-20	(2)							\$ AMOUNT		COMMENTS	DEFINITIONS
				POOL/POOL					\$ AMOUNT CHANGE 23-24 ACTUAL TO	% CHANGE 23-24 ACTUAL		CHANGE 22-23 Budget TO 23-24	% CHANGE 22-23 Budget TO 23-24		
	ASP	EEC	OTHER	RENTAL/ SWIM TEAM	SEASONAL PROGRAMS	FACILITY RENTALS	TOTAL 2024 - 2025	TOTAL FY 23-24 ACTUAL (EST, reflects up to 5/31/23)	23-24 ACTUAL TO 23-24 PROPOSED	TO 23-24 PROPOSED	23-24 Budget	TO 23-24 PROPOSED	TO 23-24 PROPOSED		
	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024 - 2025	2023 - 2024			2023 - 2024			Comments for 2024/25	Definitions
Beginning Fund Balance			4				\$ 4,724,278	\$ 638.723	4 40.000		\$ 4,025,591.37 \$ 656,369.00	698,687	15%	4% Increase 2024/25	23/24 BFB is fund balance as of 5/31/23 Assumes 4% increase
102100 - Property Taxes ERAF		> -	\$ 682,624 \$ 179,363	\$ -	\$ -	\$ -	\$ 682,624 \$ 179,363	\$ 188,803	\$ 43,901 \$ (9,440)		\$ 160,560.22	26,255 18,802		5% decrease from actual	Assumes 4% increase Assumes 5.5% decrease consistent w/ prior FY
152100 - Interest Earned 187100 - State Aid	s -	\$ -	\$ 135,000	s -	s -	s -	\$ 135,000	\$ 132,985	\$ 2,015	2% #DIV/0!	\$ 100,000.00 \$ 37,500.00	35,000 -37,500		\$4.2M @3% interest	CalDES (Landslide) - 60% of 25% - conservative estimate - real math from State is 75% of 25% (non-FEMA covered costs)
187100 - State Aid 1992 All Other Local Govt Rev	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$.	\$ 2.275	\$ - \$ (2.275)	#DIV/0!	s -	-37,500 0	#DIV/0!		Caruceo (Larissanue) - 6U% of 25% - conservative estimate - real math from State is 75% of 25% (non-FEMA covered costs)
1997 Capital Grants & Contrib 232100 - Park & Recreation Fees	\$.	\$ 2,275	\$ 7,343	\$ -	\$ -	\$ -	\$ 9,618	\$ 65,333	\$ (55,715)	-85%	\$ 227,833.00	-218,215	-2269%	FEMA Landslide grant was less	FEMA Disaster Relief (Landsilde) - 65% of project cost conservative estimate - real math from FEMA is 75% of cost - Prop 68 final rein
232100 - Park & Recreation Fees 232101 - Refunds - Fees	\$ (7.500)	\$ (2.000)	\$ -	\$ (4.000)	\$ (17.000)	\$ (15.000)	\$ (45.500)	\$ (49.663)	\$ 4.163	-8.38%	\$ (43.600.00)	-1.900	4%	Refunds significantly higher during March-May shutdown	Cancellations, deposit returns (last year was higher than normal due to more cancelled classes) - expect fewer pool closures
232102 - Bounced Checks-Fees	\$ 1,095,000	\$ - \$ 1,297,643	\$ -	\$ (1,000) \$ 550,000	\$ 185.000	\$ - \$ 121,500	\$ (1,000) \$ 3,268,043	\$ (3,066) \$ 3,081,066	\$ 2,066 \$ 186,977	-67.38% 6.07%	\$ (250.00)	-750 193.496	75% 6%	FFC and beauty below to the second	Based on current program enrollment (ASP/EEC) - Nominal increase in usage for others - open spaces in EEC
Total 232100 - Park & Recreation Fees	\$ 1,087,500		\$ 18,900	\$ 545,000	\$ 168,000		\$ 3,221,543	\$ 3,028,337	\$ 193,206	6.38%	\$ 3,030,697.00	190,846	6%	EEC enrolment substantially down, Pool up	
265800 · Miscellaneous Revenue TOTAL · REVENUE	\$ 1,087,500	\$ 1,297,918	\$ 1,023,229	\$ 545,000	\$ 168,000	\$ 106,500	\$ - \$ 4,228,147	\$ 11,382 \$ 4,067.837	\$ (11,382) \$ 160,310	-100.00% 3,94%	\$ 300.00 \$ 4,213,259.22	-300 14.888	#DIV/0!	\$ 14,887.91	\$3 for each swim team member for a swim cap, collected as part of swim team dues and charged to Swim team when spert.
BUDGET TOTAL (fund balance + revenue)	3 1,007,300	J 1,137,310	J 1,023,223		3 100,000		\$ 8,952,425	\$ 4,067,837			\$ 8,238,850.59	14,000	0.0	14,007.31	
411100 - Permanent Salaries 416101 - Office Wages	\$ 162.349 \$ 32,842	\$ 148.838 \$ 32,842	\$ 55.688 \$ 32,842	\$ 132.324 \$ 32,842	\$ 12.375 \$ 16,421	\$ 12.375 \$ 16,421	\$ 523.947 \$ 164,208	\$ 420.648 \$ 144,415	\$ 103.299 \$ 19,793	24.56% 13.71%	\$ 534.106.86 \$ 168,049.00	-10.160 -3,841		Ad Hoc Personnel Committee NO GM for 2 months No Admin for 2 months	Based on current salaries +5% where applicable Based on current salaries +5% where applicable (Includes Admin Coordinator - Bookkeeper - Admin Assistant)
411101 Temporary Out of Class	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17.250	\$ -	-100.00%	\$ -	0	#DIV/0!	4.5% increase - additional hours for Bookkeeper (last years b	
416100 - Extra Help Hours - Reg Pay 416102 - Pool Wages	s -	\$ -	s -	\$ -	\$ -	\$ -	\$. \$ 305,138	\$ 303,177	\$ (303,177) \$ 233.321	#DIV/01 0.65%	\$ 263,050,00	0 42.088	#DIV/0!	Increased by ~14% (more swim instructor hours and other les	Based on current salaries +5% where applicable
416103 - Maintenance Wages	\$ 19,280	\$ 19,280	\$ 19,280	\$ 19,280	\$ 4,285	\$ 4,285	\$ 85,690	\$ 71,817	\$ 24,983	19.32%	\$ 82,000.00	3,690	4.3%	4.5% increase + 15K additional work	Based on current salaries +5% where applicable
416104 - Supervison Wages 416107 - ASP/Camp Wages	\$ 325,000	\$ - \$ -	s -	\$ - \$ -	\$ 21,945 \$ -	\$ 41,800 \$ -	\$ 63,745 \$ 325,000	\$ 60,707 \$ 264,050	\$ (200,305) \$ (199,181)	5.00%	\$ 61,000.00 \$ 305,000.00	2,745 20,000	4.3% 6%	4.5% increase,	Anticipated rate of filling the position Based on current salaries +5% where applicable
416108 · EEC Wages	\$ -	\$ 600,000	s -	ş -	\$ -	\$ -	\$ 600,000	\$ 524.181	\$ 596.962	14.46%	\$ 550.000.00	50.000		Reduced from 626 to 600K	Based on current salaries +5% where applicable - considering possibility of not fully staffed the whole year
416110 - Vacation Expense 431100 - Social Security	\$ -	\$ 49,914	\$ 6,939	\$ - 30,609	\$ 2,903	\$ 4,134	\$ - \$ 128,199	\$ 3,038 \$ 110,769	\$ (110,769) \$ 102,295	-100.00% 15.74%	\$ 4,600.00 \$ 121,718.76	-4,600 6,480	#DIV/0! 5%	Previous calculation	6.2% of total wages
431200 - Medicare	\$ 7,882	\$ 11,673	\$ 1,623	\$ 7,158	\$ 679	\$ 967	\$ 29,982	\$ 25,904	\$ 29,950	15.74%	\$ 28,466.48	1,516		7% benefits incease	1.4% of total wages
445100 - Unemployment Insurance 463100 - District Employee Benefits	\$ 59,801	\$ -	\$ 1,000 \$ 15,013	\$ - \$ 44,288	\$ -	\$ -	\$ 1,000 \$ 226,626	\$ 32 \$ 179,731	\$ (178,731) \$ (1,899,093)	3025.00% 26.09%	\$ 1,000.00 \$ 211,800.00	0 14,826	0% 7%	Budgeted for 100% participation and 8% insurance increase	Medical, dental, IRA, 457, cell allowance, LTD/STD/Life
TOTAL PAYROLL	\$ 640,855			\$ 571,639	\$ 68,689	\$ 90,063	\$ 2,453,535	\$ 2,125,719	\$ 2,393,480	26.09% 15.42%	\$ 2,330,791.11	122,744	5%		
416105 - Program Specialist 416111 ASP/Camp Contractors	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ 88,000	\$ - \$ -	\$ 88,000 \$ -	\$ 60,055	\$ 88,000	46.53% #DIV/0!	\$ 88,000.00	0	0% #DIV/0!	staffed	Contractors for community programs (lower than previous FY budget, based on YTD actuals)
416112 EEC Contractors	\$ -	\$ -	\$ -	ş -	\$ -	\$ -	s .		\$ -	#DIV/0!	\$ -	0	#DIV/0!	staffed	
416109 - Program Specialist-Swim Team TOTAL - PROGRAM SPECIALISTS	\$ -	\$ -	\$ -	\$ -	\$ 88,000	\$ -	\$ - \$ 88,000	\$ 60,055	\$ (60,055) \$ 77,973	#DIV/01	\$ 88,000.00	0	#DIV/0!	running fewer seasonal programs	
512100 Costing & Uniforms	\$ 5,500	\$ 1,000	\$ 1,000	\$ 3,150	\$ -	\$ -	\$ 10,650	\$ 10,027	\$ 10,650	6.21%	\$ 8,500.00	2,150	20%		ASP camp shirts, juckets - Pool shirts/hoodles - Maintenance Manager uniform
515600 - Household Expense 515601 - Recology	\$ 3,071	\$ 3,071	\$ 3,071	\$ 3,071	\$ 683	\$ 683	\$ 13,650	\$ 11,850	\$ 1,800	15.19%	\$ 13,000.00	650	5%	Inflation	Garbage and recycling
515602 - Janitorial Supplies	\$ 2,154	\$ 6,654	\$ 1,654	\$ 3,454	\$ 368		\$ 14,650	\$ 10,579	\$ 4,071	38.49%	\$ 12,800.00	1,850		Inflation & Departments over budget	
515603 - Paper Products 515604 - Cleaning Chemical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$.		\$ -	#DIV/0!	\$ -	0	#DIV/0! #DIV/0!		
515605 - Cleaning Company	\$ 15.000	\$ 20.000	\$ 3.000	\$ 10.000	\$ -	\$ 2.000	\$ 50.000	\$ 45.330	\$ 4.670	10.30%	\$ 47.500.00	2.500		50000 - ASP-30%, EEC-40%, pool-20%, other-6%, rental-49	ASP-30%, EEC-40%, pool-20%, other-6%, rental-4%
515606 - Bins 515600 - Household Expense - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ - \$ -	#DIV/0!	\$ -	0	#DIV/0! #DIV/0!		
Total 515600 - Household Expense 519300 - Office Expense	\$ 20,225	\$ 29,725	\$ 7,725	\$ 16,525	\$ 1,050	\$ 3,050	\$ 78,300	\$ 67,758	\$ 10,542	15.56%	\$ 73,300.00	5,000	6%		
519301 - Outside Printing & Copy Serv	\$ 3,794		\$ 3,544	\$ 4,044	\$ 788		\$ 16,500	\$ 13,690	\$ 2,810	20.53%	\$ 15,750.00	750	5%	Activity Guide, pool passes	Rec Guide, brochures, flyers
519302 - Paper Products Expense 519303 - General Office Supplies	\$ 3,544 \$ 945	\$ 3,544 \$ 945	\$ 3,544 \$ 945	\$ 3,544 \$ 1.733	\$ 788 \$ 210		\$ 15,750 \$ 5.238	\$ 3.715	\$ 15,750 \$ 1.522	#DIV/0! 40.97%	\$ - \$ 4.750.00	15,750 488	100%		Consumable office items
519304 - Advertising/ Recruiting	\$ 2,203	\$ 3,203	\$ 703	\$ 1,703	\$ 656	\$ 406	\$ 8,875	\$ 14,010	\$ (5,135)	-36.65%	\$ 5,500.00	3,375	9% 38%	Increase due to recruiting fee's via indeed etc. & Social Media	Consumative office items Highlands promotional pieces - Recruiting - Indeed/Zip Recruiter
519305 - Postage & Mailing Expense 519306 - Office Water Expense	S 1.418	\$ 1.418	\$ 1.418	\$ 1.418	\$ 315		\$ 6.300	\$ 6.482	\$ (182)	-2.81% #DIV/0!	\$ 6.000.00	300	5% #DIV/01	Reduce due to one less Activity Guide mailing	Bulk mailings - postage/shipping
519397 - Other Office Expense	\$ 6,846	\$ 5,296	\$ 5,046	\$ 5,046	\$ 1,621		\$ 25,225	\$ 23,795	\$ 1,430	6.01%	\$ 20,400.00	4,825	19%	Ugrade to QB online (3K), Streamline increase & Inflation	OTHER: cty acctg; Corodata, backup, QuickBooks, Zoom, Adobe
519308 - Credit card/ACH fee 519309 - Payroll Processing	\$ 8,269 \$ 5,906	\$ 8,269 \$ 5,906	\$ 8,269 \$ 5,906	\$ 8,269 \$ 5,906	\$ 1,838 \$ 1,313		\$ 36,750 \$ 26,250	\$ 29,939 \$ 26,114	\$ 6,811	22.75% 0.52%	\$ 35,000.00 \$ 25,000.00	1,750 1,250	5% 5%	Calculated costs based on current budget	Increase based on YTD actuals Paylocity
519300 - Office Expense - Other	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000		\$ 10,000	#DIV/0!	\$ -	10,000	100%	Digitalizing documents and destruction of boxes	Payony
Total 519300 - Office Expense 533100 - Membershins	\$ 32,924 \$ 5,170	\$ 32,124 \$ 7,170	\$ 39,374 \$ 4,670	\$ 31,661 \$ 6,860	\$ 7,528 \$ 1.038	\$ 7,278 \$ 1.038	\$ 150,888 \$ 25,945	\$ 117,746 \$ 14,383	\$ 33,141 \$ 11,562	28.15% 80.38%	\$ 112,400.00 \$ 14,093.00	38,488 11,852	26% 46%	5% inflation increase - recoroll replacement \$5k transfer + 5-2	EEC, CARPD, CPRS, Costco, BAPPOA, etc. (renegotiated CSDA dues)
542300 - Maintenance-Equipment	\$ -	\$ 2,500	\$ 3,675	\$ 15,000	\$ -	\$ -	\$ 21,175	\$ 17,031	\$ 4,144	24.33%	\$ 14,600.00	6,575	31%	copiers, boilers, pump room, HVAC: flat based on actuals	Safety; copier service, tools, boiler maint.
545900 - Maintenance-Facilities & Imprv 545901 - Lumber & Carpentry Expense	s -	\$ -	<i> </i>	\$ -	<i>s</i> -	\$ -	\$ -		\$ -	#DIV/0!	s	^	#DIV/0!		
545902 * Plumbing	\$ 5,316	\$ 5,316	\$ 5,316	\$ 5,316	\$ 1,181			\$ 21,571	\$ 2,054	9.52%	\$ 22,500.00	1,125	5%	FY19-20 actuals high based on unforeseen issues	Safety amount
545903 - Paint, Solvents & Chemicals 545904 - Pool Supplies	\$ 236 \$ -	\$ 8,236	\$ 236 \$ -	\$ 25,536 \$ 2,000	\$ 53 \$ -	\$ 53 \$ -	\$ 34,350 \$ 2,000	\$ 27,959 \$ 1,607	\$ 6,391 \$ 393	22.86% 24.46%	\$ 26,000.00 \$ -	8,350 2,000	24% 100%	need to paint outside fence Pool Maintanance e.g. tiles, lights etc	Pool chemicals
545905 - Locks & Security System	\$ 879	\$ 604	\$ 354	\$ 354	\$ 79	\$ 79	\$ 2,350	\$ 4,264	\$ (1,914)	-44.88%	\$ 5,700.00	-3,350	-143%	and any and apple the	Bay Alarm - Hue & Cry
545906 - Signage Expense 545907 - General Electrical Expense	\$ 106 \$ 1.479	\$ 106 \$ 1.479	\$ 106 \$ 1.479	\$ 106 \$ 3.979	\$ 24 \$ 329	\$ 24 \$ 329	\$ 473 \$ 9.075	\$ 1,322 \$ 1.554	\$ (850) \$ 7.521	-64.27% 484.07%	\$ 450.00 \$ 1.500.00	23 7.575	5% 83%		Signs Electrician use
545908 - Motor, Pump & Generator	\$ -	\$ -	\$ -	\$ -	s -	\$ -	\$ -		\$ -	#DIV/0!	\$ -	0	#DIV/0!		
545910 - Waters Systems Maintenance	\$ 2.363	\$ 4.463	\$ 2.363 \$ -	\$ 4.363 \$ -	\$ 775	\$ 525 \$ -	\$ 14.850 \$ -	\$ 5.688	\$ 9.162 \$ -	161.06% #DIV/0!	\$ 12.000.00 \$ -	2.850	19% #DIV/0!		Facilities maintenance
545911 - Landscape/Garden Expense	\$ 354	\$ 2,354	\$ 354	\$ 354	\$ 79		\$ 3,575	\$ 1,938	\$ 1,637	84.49%	\$ 3,500.00	75	2%		Outdoor playground (Turf)
545913 - Ground/Facility Improvements	\$ 1,706 \$ 1,772		\$ 1,181 \$ 1,772	\$ 1,181 \$ 1,772	\$ 263 \$ 644	\$ 394	\$ 8,125	\$ 4,704 \$ 2,981	\$ 1,071 \$ 5,144	22.77% 172.55%	\$ 5,500.00 \$ 7,500.00	275 625	5% 8%	Pool Remodel designs	Repairs, gas
545900 - Maintenance-Facilities & Imprv - Other Total 545900 - Maintenance-Facilities & Imprv	\$ 2,672 \$ 16,884	\$ 2,672 \$ 28,184	\$ 2,672 \$ 15,834	\$ 2,672 \$ 47,634	\$ 594 \$ 4,019	\$ 594 \$ 3,519	\$ 11,875 \$ 116,073	\$ -	\$ 11,875 \$ 42,484	#DIV/01 57.73%	\$ 7,500.00 \$ 92,150.00	4,375 23,923	37%	Increase for new railing below Rec office	Home Depot Pro purchases - Steve's purchases
Total 545900 - Maintenance-Facilities & Imprv 563800 - Utility Expense	16,884	28,184	, 15,834	47,634	4,019	5,519	116,073	73,588	, 42,484	51.15%	92,150.00	25,923	21%		
363801 - P.G. S. E.	\$ 13,290	\$ 13,290	\$ 7,290	\$ 88,540	\$ 2,620		\$ 127,650	\$ 126,758	\$ 892	0.70%	\$ 106,000.00	21,650		EEC Account is 8% Pool 95% of Gas Bill, remainder other: b	Pool gas: 95%; Other gas: %5 EEC has their own PGE bill. Electricity: Other 100%
563803 - Sewer Fees	\$ 1.560 \$ 2,953	\$ 5.310 \$ 2,953	\$ 810 \$ 2,953	\$ 9.810 \$ 2,953	\$ 180 \$ 656		\$ 17.850 \$ 13,125	\$ 16.321 \$ 10,070	\$ 1.529 \$ 3,055	9.37% 30.33%	\$ 12,990.00 \$ 12,500.00	4.860 625	27% 5%	need to replace water more often in pool	Pool: 50%, Other: 25%, EEC: 25%, and EEC has their own water bill
563800 - Utility Expense - Other Total 563800 - Utility Expense	\$ 17,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,150	\$ - \$ 5,475	#DIV/01	\$ - \$ 131,490,00	0	#DIV/0!	Notice of 6.7% Increase for FY 20-21	
572200 - Employee Expense Reimb	\$ 17,803	\$ -	\$ -	\$ -	\$ 3,456		\$ 158,625 \$ -	153,150	\$ 5,475	0.00%	\$ -	27,135 0	#DIV/0!	reduced based on actuals	
585600 - Contract Expenses										0.52%					Auditor increase - need for extra audit hours possible
585601 - Audit Fees 585602 - Banik Admin Fee	\$ 3,426 \$ -	\$ 3,426 \$ -	\$ 3,426 \$ -	\$ 3,426 \$ -	\$ 761 \$ -	\$ 761 \$ -	\$ 15,225 \$ -	\$ 15,146	\$ 79 \$ -	0.52%	\$ 14,500.00 \$ -	725 0	5% #DIV/0!	Bank of Nv Melon COP	ANDINON HISTORIAN - Haled for extra audit nours possible
585603 - Legal fees 585604 - Consultants	\$ 8,606 \$ 10.994	\$ 8,606 \$ 10,744	\$ 8,606 \$ 10.744	\$ 8,606	\$ 1,913 \$ 2,388	\$ 1,913 \$ 2,388	\$ 38,250 \$ 48,000	\$ 24,208	\$ 14,042	58.01%	\$ 25,000.00	13,250	35% 68%	Increased budget based on actuals	General coursel - based on YTD actuals
585604 - Consultants 585600 - Contract Expenses - Other	\$ 9,563	\$ 9,563	\$ 9,563	\$ 10,744 \$ 9,563	\$ 2,125	\$ 2,125	\$ 42,500	\$ 97,800	\$ (49,800) \$ 42,500	#DIV/0!	\$ 15,250.00 \$ -	32,750 42,500	100%		
Total 585600 - Contract Expenses	\$ 32,588	\$ 32,338	\$ 32,338	\$ 32,338	\$ 7,186	\$ 7,186	\$ 143,975	\$ 137,154	\$ 6,821	4.97%	\$ 54,750.00	89,225	62%		
596600 Program Specific Expenses 596601 - Buses-ASP	\$ 10,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,500	\$ 7,362	\$ 3,138	42.62%	\$ 10,000.00	500	5%	inflation	Bus rental for camps/field trips
596602 - Spec Act-ASP	\$ 22,000		\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ 18,144			\$ 20,000.00	2,000	9%	inflation	Activity venue rentals

														1	•
596603 - Snacks-ASP	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000	\$ 9,406	\$ (406)	-4.32%	\$ 8,000.00	1,000	11%	Inflation	Snacks - ASP, IC & camp
596604 - Supplies-ASP	\$ 10.000	\$ -	Ś -	Ś -	\$ -	Ś -	\$ 10.000	\$ 9.637	\$ 363	3.77%	\$ 9.000.00	1.000	10%	Inflation	Supplies - ASP, IC, & Camp
596605 - Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$.		\$ -	#DIV/01	\$ -	. 0	#DIV/0!		
596606 - Concesion Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	#DIV/0!	\$ -	- 0	#DIV/0!		
596607 - Misc. Exp-POOL	\$ -	\$ -	\$ -	\$ 1,575	\$ -	\$ -	\$ 1,575	\$ 1,435	\$ 140	9.79%	\$ 1,500.00	75	5%	livescan: CINTAS	LG trips, livescan, swim team fees
596608 - Misc. Exp-ASP	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 3,502	\$ 498	14.23%	\$ 3,000.00	1,000	25%		Livescan, medical,
596609 - Misc. Exp-EEP	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000		\$ 10,000	#DIV/01	s -	10,000	100%	Election Fees	
596610 - Misc. Exp-OFFICE	\$ 236	\$ 236	\$ 236	\$ 236	\$ 53	\$ 53	\$ 1,050	\$ 1,458	\$ (408)	-28.00%	\$ 1,000.00	50	5%	Live Scan: Hub international rental insurance fees: CERT	Livescan, misc.
SSECT - Micc. Pro-OTHER	\$ 900	\$ 900	\$ 900	\$ 900	\$ 200	\$ 200	\$ 4.000	\$ 4.985	\$ (985)	-19.77%	\$ 3,000,00	1.000	25%	Reduced, assuming no Halloween or Holiday celebrations	Morale + culture
596612 - Special Events	٠ .	¢ .	٠ .	\$ 750	\$ 7,350	٠ .	\$ 8,100	\$ 5,951	\$ 2,149	36.10%	\$ 7,400.00	700	9%		Community events
596613 - Conferences/Seminars	\$ 5.666	\$ 6491	\$ 1.991	\$ 5.991			\$ 22.025	\$ 6,600	\$ 15.425	233.70%	\$ 17.000.00	5.025		Reduced based on fewer classes/lessons due to COVID	Professional development
530613 · Collider Kest Sellinars	3 3.000	3 0.431	3 1.551	\$ 4.950	3 1.443	3 443	\$ 4,950	\$ 7,446	\$ (2.496)		\$ 4,500.00	450	9%		Consumables, medical, kickboards.
596614 - POX Supplies			٠ .	\$ 4,950				5 7,446				450			Consumations, middles, indicate, ind
596615 - Sport League	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ 300	\$ -	\$ 300	#DIV/0!	\$ 300.00	0	0%		
596616 - In-crowd Rent	\$ 15,250	\$ -	s -	ş -	ş -	\$ -	\$ 15,250		\$ 873	6.07%	\$ 15,000.00	250		reducing number of KNO	CSUMC rental
596617 - Seasonal Programs& KNO	\$ 5,500	\$ -	\$ -	\$ -	\$ 1,050	\$ -	\$ 6,550	\$ 507	\$ 6,043	1192.50%	\$ 1,500.00	5,050	77%	Enrichment programs for ASP thoughtout year	
596618 - Supplies-EEP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	#DIV/0!	\$ -	- 0	#DIV/0!		
596619 - Snacks-EEP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$.		\$ -	#DIV/0!	\$ -	- 0	#DIV/0!		
596620 - Spec Act-EEP	\$ -	\$ -	ś -	ś -	s -	\$ -	\$ -		\$ -	#DIV/01	s -	0	#DIV/0!		
596621 - EEC supplies	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ 9,550	\$ (1,550)	-16.23%	\$ 10,000.00	-2,000	-25%	price increase in supplies, preschool rooms need new rugs	Consumable supplies, Last year included grant related expenses
596622 - EEC Snacks	s -	\$ 8,000	s -	ś -	s -	s -	\$ 8.000	\$ 5,987	\$ 2.013	33.62%	\$ 9,500.00	-1.500	-19%		
506623 - EEC Special Activities	ς .	\$ 3,000	ς -	٠ .	٠ .	٠ .	\$ 3,000	\$ 1,376	\$ 1,624	117.95%	\$ 3,000.00	2.300	0%		implementing more special events such as Week of the Young Child
200204 255 2600		\$ 2,000		e .			\$ 2,000	\$ 1,609	\$ 391	24.32%	\$ 1,500.00	500		Staff meetings, teacher appreciation week-morale to maintai	
596625 - POOL SNACK SHACK		\$ 2,000	c	\$ 3,000	ŕ			7 1,609	\$ 3,000		4 1,500.00	3,000			LITERATE ATTENDA
596625 - POUL SNACK SHACK	\$ -		\$ -		\$ -		\$ 3,000	\$ 7,556	\$ 3,000			4 700		Will provide snacks again	
Street - Mac. Exp - Swim team	\$ -	\$ -	\$ -	\$ 8,000	> -	\$ ·	\$ 8,000	5 7,556	\$ 444	5.88% #NV/NI	\$ 3,300.00	4,700		Have been over budget for years, will now charge more for re	
596600 - Program Spec. Expenses - Other	> -	7	,		> -				,		٠	0	#DIV/0!		Reclassfied into proper GL's
tal 596600 - Program Specific Expenses	\$ 83,053				\$ 10,395	\$ 695			\$ 44,412		\$ 128,500.00	32,800	20%		
1200 Telephone Service Charges	\$ -	\$ -	\$ 5,250	\$ -	\$ -	\$ -	\$ 5,250	\$ 4,346	\$ 904	20.79%	\$ 5,000.00	250	5%		Phone and internet
3100 - Insurance															
673101 - Worker's Comp	\$ 7,245	\$ 10,543	\$ 2,070	\$ 15,070	\$ 846	\$ 1,248	\$ 37,022	\$ 22,269	\$ 14,753	66.25%	\$ 35,752.00	1,270	3%	Based on CAPRI quote	Numbers communicated by CAPRI
673102 - CAPRI-GEN INS	\$ 27,641	\$ 27,641	\$ 27,641	\$ 27,641	\$ 6,143	\$ 6,143	\$ 122,850	\$ 111,705	\$ 11,145	9.98%	\$ 117,000.00	5,850	5%		Numbers communicated by CAPRI
673100 - Insurance - Other	s -	\$ -	\$ -	ŝ -	s -	ś -	\$ -		\$ -	#DIV/01	s -	. 0	#DIV/0!	Based on CAPRI quote	
tal 673100 - Insurance	\$ 34,886	\$ 38.184	\$ 29,711	\$ 42,711	\$ 6,989	\$ 7,390	\$ 159.872	\$ 133,974	\$ 25.898	19.33%	\$ 152,752,00	7.120	4%		
1100 - Fixed Assets-Structures/Impro			in and the second						i						
721100 - Fixed Assets-Structures/Impro - Other			\$ 170,000	\$ -			\$ 170,000	\$ -	\$ 170,000	#DIV/0!	\$ 263,000.00	-93,000		Placeholder for landslide remediation x2 - \$250K + \$100K + 2	
721101 - Construction in Progress	\$ -	\$ -	s -	ş -	\$ -	\$ -	\$.	\$ 179,429	\$ (179,429)	-100.00%	\$ 125,000.00	-125,000		no projects are in progress	Stairs/deck project
721102 * FA- S&I Not Capitalized	\$ 2,500	7	,	\$ 20,000	\$ -	\$ -	\$ 22,500		\$ 21,343	1844.35%	\$ 1,000.00	21,500	96%		Social Room TV Replacement + Misc. Equipment/Furniture Replacements
tal 721100 - Fixed Assets-Structures/Impro	\$ 2,500	\$ -	\$ 170,000	\$ 20,000	\$ -	\$ -	\$ 192,500	\$ 180,586	\$ 11,914	6.60%	\$ 389,000.00	-196,500	-102%		
1100 - Fixed Assets-Equipment															
731100 - Fixed Assets-Equipment - Other	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 413	\$ 413	\$ 8,250	0.00	\$ 8,250	#DIV/0!	\$ 10,000.00	-1,750	-21%		Complete IT upgrade (computers, software, etc.) - 1/2 was done in previous FY
731101 - FA-Equip-Not Capitalized	\$ 1,800	\$ 4,500	\$ 1,800			\$ 400		8,237.34	\$ (168,729)	-94.04%	\$ 8,000.00	2,700	25%	2 computer upgrades + tv	Placeholder for unexpected - similar range as previous years
tal 731100 - Fixed Assets-Equipment	\$ 3,656	\$ 6,356	\$ 3,656	\$ 3,656	\$ 813	\$ 813	\$ 18,950	8,237.34	\$ 17,793	1537.57%	\$ 18,000.00	950	5%		
31 - Interest Exp-Bond	\$ -	\$ 45,361	\$ 7,560	\$ -	\$ -	\$ 7,560	\$ 60,481	\$ 60,481	\$ -	0.00%	\$ 60,481.00	0	0%		
32 - Bond Principal	\$ -	\$ 108.000	\$ 18,000	ś -	s -	\$ 18,000	\$ 144,000	\$ 144,000	ś -	0.00%	\$ 144,000,00	0	0%		
TOTAL EXPENSES + FA+ Bond Int	\$ 896,044	\$ 1,331,027	\$ 495,358	\$ 917,880	\$ 199,162	\$ 150,047	\$ 3,989,518	\$ 3,615,106	\$ 374,412	10.36%	\$ 2 917 907 11	171.711	4%		
NET INCOME (INCL BOND+ INT+FA)	\$ 191,456								\$ (214,102)		\$ 395.452.11	-156,823	-66%		
NET INCOME (INCL BUND+ INT+PA)	3 151,430	\$ (55,105)	3 327,071	3 (372,000)	3 (31,102	3 (43,347)	\$ 250,025	7 732,732	J (214,102)	47.1.374	3 373,432.11	130,013	-0070		
				1							4 250 000 00				
1100- Appropriations for Contingencies				-	1	1	\$ 350,000				\$ 350,000.00				
8300- Capital Reserve				-			\$ 473,296				\$ 473,296.00				
2100- General Reserve				1	ļ	ļ	\$ 250,000				\$ 250,000.00				
Building Renovations Reserve							\$ 100,000				\$ 100,000.00				
assigned Fund Balance							\$ 3,789,611				\$ 3,247,747.48				
TAL BUDGET (fund balance + revenue)							\$ 8,952,425			_	\$ 8,238,850.59				
										_					
	2023-2024 ASP	2023-2024 EEC	2023-2024 OTHER	2023-2024 POOL	2023-2024 Seas	2023-2024 Rent	2024-2025 TOTAL				2023-2024 TOTAL	2015-2016 ACTUAL			
										-					
-		\$ 1.297.918	\$ 1,023,229	\$ 545,000	\$ 168,000	\$ 106.500	\$ 4,228,147	\$ 4.067.837		-	\$ 4,213,259.22	A 2 200 204			
	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		\$ 1,023,229	\$ 545,000	5 168,000					-					
TOTAL REVENUE	\$ 1,087,500					\$ 25,560	\$ 204.481	\$ 204.481		-	\$ 204.481.00	\$ 229.656			
TOTAL REVENUE BOND COSTS	\$ 1,087,500	\$ 153.361				3 23.300									
BOND COSTS		\$ 153.361	\$ 296.141	\$ 894.224	\$ 198350			\$ 3,221,802			\$ 3,206,326,11	\$ 2 299 833			
	\$ 1,087,500 \$ 889,888 \$ 197,612	\$ 153.361 \$ 1,171,310				\$ 123,675	\$ 3,573,587			-	\$ 3,206,326.11 \$ 1,006,933.11				
BOND COSTS TOTAL OPEX (no Assets or Bond Costs)	\$ 889,888	\$ 153.361 \$ 1,171,310				\$ 123,675	\$ 3,573,587			-					
BOND COSTS TOTAL OPEX (no Assets or Bond Costs) NET INCOME AFTER OPEX	\$ 889,888 \$ 197,612	\$ 153.361 \$ 1,171,310 \$ 126,608	\$ 727,088	\$ (349,224)	\$ (30,350)	\$ 123,675 \$ (17,175)	\$ 3,573,587 \$ 654,560	\$ 846,035		-	\$ 1,006,933.11	\$ 660,428			
BOND COSTS TOTAL OPEX (no Assets or Bond Costs) NET INCOME AFTER OPEX TOTAL OPEX + BOND COSTS (no Assets)	\$ 889,888 \$ 197,612 \$ 889,888	\$ 153.361 \$ 1,171,310 \$ 126,608 \$ 1,324,671	\$ 727,088	\$ (349,224)	\$ (30,350)	\$ 123,675 \$ (17,175) \$ 149,235	\$ 3,573,587 \$ 654,560 \$ 3,778,068	\$ 846,035 \$ 3,426,283		=	\$ 1,006,933.11 \$ 3,410,807.11	\$ 660,428			
BOND COSTS TOTAL OPEX (no Assets or Bond Costs) NET INCOME AFTER OPEX	\$ 889,888 \$ 197,612	\$ 153.361 \$ 1,171,310 \$ 126,608 \$ 1,324,671	\$ 727,088	\$ (349,224)	\$ (30,350)	\$ 123,675 \$ (17,175) \$ 149,235	\$ 3,573,587 \$ 654,560 \$ 3,778,068	\$ 846,035 \$ 3,426,283		-	\$ 1,006,933.11 \$ 3,410,807.11	\$ 660,428			
BOND COSTS TOTAL OPEX (no Assets or Bond Costs) NET INCOME AFTER OPEX TOTAL OPEX + BOND COSTS (no Assets) NET INCOME AFTER OPEX + BOND COSTS	\$ 889,888 \$ 197,612 \$ 889,888 \$ 197,612	\$ 153.361 \$ 1,171,310 \$ 126,608 \$ 1,324,671 \$ (26,753)	\$ 727,088 \$ 303,702 \$ 719,528	\$ (349,224) \$ 894,224 \$ (349,224)	\$ (30,350) \$ 198,350 \$ (30,350)	\$ 123,675 \$ (17,175) \$ 149,235 \$ (42,735)	\$ 3,573,587 \$ 654,560 \$ 3,778,068 \$ 450,079	\$ 846,035 \$ 3,426,283 \$ 641,554		- - - -	\$ 1,006,933.11 \$ 3,410,807.11 \$ 802,452.11	\$ 660,428 \$ 2,529,489 \$ 430,772			
BOND COSTS TOTAL OPEX (no Assets or Bond Costs) NET INCOME AFTER OPEX TOTAL OPEX + BOND COSTS (no Assets)	\$ 889,888 \$ 197,612 \$ 889,888 \$ 197,612	\$ 153.361 \$ 1,171,310 \$ 126,608 \$ 1,324,671 \$ (26,753) \$ 1,331,027	\$ 727,088 \$ 303,702 \$ 719,528 \$ 477,358	\$ (349,224) \$ 894,224 \$ (349,224) \$ 917.880	\$ (30,350) \$ 198,350 \$ (30,350) \$ 199,162	\$ 123,675 \$ (17,175) \$ 149,235 \$ (42,735) \$ 150,047	\$ 3,573,587 \$ 654,560 \$ 3,778,068 \$ 450,079 \$ 3,989,518	\$ 846,035 \$ 3,426,283 \$ 641,554 \$ 3,615,106		- - - -	\$ 1,006,933.11 \$ 3,410,807.11 \$ 802,452.11 \$ 3,817.807.11	\$ 660,428 \$ 2,529,489 \$ 430,772		\$ 171.710.98 \$ (156.822.08)	

		İ	1 1	1		l	ĺ	
		CURRENT YTD		APPROVED FY 23-24		PR	OPOSED FY 24-25	24-25 NOTES
Income								
	102100 · Property Taxes			\$ -		\$	-	
	152100 - Interest Earned 187100 - State Aid			\$ - \$ -		\$	-	
	1992 - All Other Local Govt Rev			\$ - \$ -		\$	- 2.75	grant from ODIS
	1997 · Capital Grants & Contrib 232100 · Park & Recreation Fees			\$ -		\$ //////	2,275	grant from QRIS
	232101 · Refunds - Fees	***************************************		\$ (2,000)	*******	\$	(2,000)	
	232102 · Bounced Checks-Fees 232100 · Park & Recreation Fees - Other			\$ - \$ 1,306,547		\$	1,297,643	5% fee increase,
	Total 232100 · Park & Recreation Fees	\$ 1,259,325		\$ 1,304,547		\$	1,295,643	\$ 36,318
	265800 · Miscellaneous Revenue			\$ -		\$	-	
Total Incom	e	\$ 1,259,325		\$ 1,304,547		\$	1,297,918	
Cost of Goo				\$ -		\$	_	
Total COGS		4 252 225		\$ -		\$	-	
Gross Profit Expense		\$ 1,259,325		\$ 1,304,547		\$	1,297,918	
	411100 · Permanent Salaries	\$ 70,488		\$ 85,576	********	\$	93,150	Current Salary for EEC Director 1.1% increase as only started in March
	411101 - Temporary Out of Class 416100 - Extra Help Hours - Reg Pay			\$ - \$ -		\$	-	
	416101 · Office Wages			\$ -		\$	-	
	416102 · Pool Wages 416103 · Maintenance Wages			\$ - \$ -		\$	-	
	416104 · Supervision Wages			\$ -		\$	-	
	416105 - Program Specialist			\$ - \$ -		\$	-	
	416107 · ASP/Camp Wages			\$ -		\$	-	
	416108 · EEC Wages 416109 · Program Specialist-SwimTeam	\$ 524,181		\$ 550,000 \$		\$	600,000	4.5% Pay increase - true cost of all teachers working 2080 hrs per year
	416110 · Vacation Expense	\$ -		\$ 4,600		\$	-	
	416111 - ASP/Camp Contractors 416112 - EEC Contractors			\$ -		\$	-	
	431100 · Social Security	\$ 36,095		\$ 39,406		\$		Previous formula calculated from wage estimates
	431200 · Medicare Contribution	\$ 8,435 \$ 32		\$ 9,216		\$	10,051	Previous formula calculated from wage estimates
	445100 · Unemployment Insurance 463100 · District Employee Benefits	\$ 32 \$ 56,856		\$ 67,612		\$	72,345	determined by GM, included 7%
	512100 · Clothing & Uniforms			\$ -	*/////	\$	1,000	Aprons & shirts
	515600 · Household Expense 515601 · Recology			\$ -		************ \$	-	
	515602 · Janitorial Supplies	\$ 4,618		\$ 5,000		\$	5,000	paper towels, gloves, etc- purchased by Steve
	515603 · Paper Products 515604 · Cleaning Chemical			\$ - \$ -		\$	-	
	515605 · Cleaning Company	\$ 18,330		\$ 19,000		\$		50000 - ASP-30%, EEC-40%, pool-20%, other-6%, rental-4%
	515606 · Bins 515600 · Household Expense - Other			\$ -		\$	-	
	Total 515600 · Household Expense	\$ 22,948		\$ 24,000		\$	24,250	
	519300 · Office Expense 519301 · Outside Printing & Copy Serv			\$ -				
	519302 · Paper Products Expense			\$ -		\$	-	
	519303 · General Office Supplies 519304 · Advertising/Recruiting	\$ 47 \$ 4,302		\$ -		\$	2,500	Indeed/Zip Recruiter Google, SM Mothers club etc
	519305 · Postage & Mailing Expense			\$ -		\$	-	• •
	519306 · Office Water Expense 519307 · Other Office Expense			\$ - \$ 200		\$	250	Spotify for Kids music without adverts
	519308 · Credit card/ACH fee			\$ -		\$	-	,
	519309 · Payroll service fees 519300 · Office Expense - Other	\$ 164		\$ - \$ -		\$	-	
	Total 519300 · Office Expense	\$ 4,514		\$ 2,200		\$	2,750	
	533100 · Memberships 542300 · Maintenance-Equipment	\$ 1,586 \$ 2,922		\$ 2,500 \$ 2,100		\$	2,500 2,500	licensing fees Unexpected maintenance - dishwasher already bought
	545900 · Maintenance-Facilities & Imprv							
	545901 · Lumber & Carpentry Expense 545902 · Plumbing & Piping	\$ 18,010		\$ - \$ -		\$	-	
	545903 · Paint, Solvents & Chemicals	,		\$ 2,000		\$	8,000	Need to re-paint the outdoor fencing
	545904 · Pool Supplies 545905 · Locks & Security System	\$ 143		\$ - \$ 3,700		\$	250	Lockes need to be replaiced every 5 - last done 2023
	545906 · Signage Expense			\$ -		\$	-	
	545907 · General Electrical Expense 545908 · Motor, Pump & Generator			\$ - \$ -		\$	-	
	545909 · Other General Maintenance	\$ 168		\$ 2,000		\$	2,100	5% increase
	545910 · Waters Systems Maintenance 545911 · Landscape/Garden Expense	\$ 543		\$ - \$ 2,000		\$	2,000	Tan bark/sand replenishment, gardening, etc.
	545912 · Vehicle Expense	343		\$ -		\$	-	ran bany sana replensiment, gardening, etc.
	545913 · Ground/Facility Improvements	\$ 84		ė		Ś		
	545900 · Maintenance-Facilities & Imprv - Other Total 545900 · Maintenance-Facilities & Imprv	\$ 18,947		\$ 9,700		\$	12,350	
	563800 · Utility Expense	A		0000			0.000	OFOV of any analysis and FOV and artist and a state of the artists.
	563801 ⋅ P G & E 563802 ⋅ Water	\$ 6,252 \$ 4,260		\$ 9,000 \$ 3,990		\$	8,000 4,500	95% of gas acct to pool and 5% + electric accts go to other, EEC acct is I 1/2 of acct#-2234 to pool, 1/4 to other, 1/4 to EEC + acct#7707
	563803 · Sewer Fees			\$ -		\$	-	
	563800 · Utility Expense - Other Total 563800 · Utility Expense	\$ 10,511	H	\$ - \$ 12,990	H	\$	12,500	
	572200 · Employee Expense Reimb			\$ -		\$	-	
	585600 · Contract Expenses 585601 · Audit Fees			\$ \$ -		/\$/// \$	-	
	585602 · Bank Admin Fee			\$ -		\$	-	
	585603 · Legal fees 585604 · Consultants			\$ - \$ -		\$		
	585600 · Contract Expenses - Other			\$ -	Ш	\$	-	
	Total 585600 · Contract Expenses 596600 · Program Specific Expenses		H	\$ -		\$	-	
	596601 · Buses-ASP			\$ -		\$	-	
	596602 · Spec Act-ASP	I		\$ -		\$	-	

		s	274,423		s	254,194	s	183,093	
Expense	oooo - micrest Exp-pond	\$	984,902		\$	1,050,353	\$	1,114,825	
_	otal 7311 · Fixed Assets-Equipment				\$	-	ç	-	
-	731101 · Equip-Not Capitalized	1			\$	-	\$	2,700	New laptop for Assistant Director + 700 dishwasher
	731100 · Fixed Assets-Equipment - Other				\$	-	\$		
73	311 · Fixed Assets-Equipment								
T	otal 7211 · Fixed Assets-Structures/Improve				\$	-	 \$	-	
_	721102 · Fixed Assets-Not Capitalized	_			\$	-			
	721101 · Construction in Progress				\$	-	\$	-	
	721100 · Fixed Assets-Structures/Improve - Other	1			\$	-	\$	-	
7:	211 · Fixed Assets-Structures/Improve								
T	otal 673100 · Insurance	\$	3,953		\$	8,473	\$	8,473	
_	673100 · Insurance - Other				\$	-	\$	-	
	673102 · CAPRI-GEN INS				\$	-	\$	-	
	673101 · CAPRI-WORKERS COMP	\$	3,953		\$	8,473	\$	8,473	\$34,500 total - ASP-15%, EEC-23%, other -23%, pool-36%, seaso
67	73100 · Insurance								
67	71200 · Telephone Service Charges	<u>L</u>		L	\$	_	\$	-	
6:	332 · Bond Principal exp	\$	144,000		\$	144,000	\$	144,000	
6:	331 - Bond Interest Expense	\$	60,481		\$	60,481	\$	60,481	
T	otal 596600 · Program Specific Expenses	\$	18,952	_	\$	27,500	\$	25,500	
_	596600 · Program Specific Expenses - Other				\$	-	\$		
	596626 · MISC EXP-SWIM TEAM				\$	=	\$	-	
	596625 · POOL SNACK SHACK				\$	-	\$	-	
	596624 · EEC Misc	\$	1,609		\$	1,500	\$	2,000	Staff meetings, teacher appreciation week- morale to maintain
	596623 · EEC Special Activities	\$	1,376		\$	3,000	\$	3,000	Entertainment/food, etc for special events like graduation and
	596622 · EEC Snacks	\$	5,987		\$	9,500	\$	8,000	food prices has gone up; request for more quality snack items
	596621 · EEC supplies	\$	9,550		\$	10,000	\$	8,000	price increase in supplies
	596620 · Spec Act-EEP				\$	-	\$	-	
	596619 · Snacks-EEP				\$	-	\$	-	
	596618 · Supplies-EEP				\$	=	\$	-	
	596617 · Seasonal Programs				\$	-	\$	-	
	596616 · Incrowd Rent				\$	-	\$	-	
	596615 · Sport League				\$	-	\$	-	
	596614 · Pool Supplies	1			\$	-	\$	-	0.,
	596613 · Conferences/Seminars	\$	430		\$	3,500	\$	4,500	In house trainings/continuing education - D/AD conference atte
	596612 · Special Events				\$	_	\$	_	
	596611 · Misc Exp-OTHER				\$	_	\$	_	
	596610 · Misc Exp-OFFICE				\$	_	\$	_	
	596609 · Misc Exp-ASP				\$	_	\$		
	596608 · Misc Exp-POOL				\$	-	\$	_	
	596607 · Misc Exp-POOL				\$	_	\$		
	596605 · Awards 596606 · Concession Purchases				\$	-	\$	-	
	596604 · Supplies-ASP				\$	-	\$	-	

Net Income

		ĺ			l		ĺ		
		cu	IRRENT YTD		A	PPROVED FY 23-24		PROPOSED FY 24-25	24-25 NOTES
Income									
	102100 - Property Taxes 152100 - Interest Earned			,,,,,,,,	\$ \$	- -	sama	\$ - \$ -	
	187100 · State Aid 1992 · All Other Local Govt Rev				\$	-		\$ -	
	1997 · Capital Grants & Contrib				\$ \$	-		\$ - \$ -	
	232100 · Park & Recreation Fees 232101 · Refunds - Fees	\$	(4,640)		\$	(7,500)			Same number every year if people drop out of car
	232102 - Bounced Checks-Fees 232100 - Park & Recreation Fees - Other	\$ \$	(1,201) 1,051,465		\$			\$ - \$ 1,095,000	Based on current enrollment
	Total 232100 · Park & Recreation Fees	\$	1,045,624		\$	972,500		\$ 1,087,500 \$	
Total Incom	265800 · Miscellaneous Revenue	\$ \$	2,157 1,047,781		\$	972,500		\$ - \$ 1,087,500	\$ 1,021,125
Cost of Go	ods Sold	ý	1,047,761		٥	372,300		1,087,300	7 1,021,123
Total COGS	50d00 - Cost of Goods Sold				\$			\$ -	
Gross Profit Expense		\$	1,047,781		\$	972,500		\$ 1,087,500	
	411100 · Permanent Salaries 411101 · Temporary Out of Class	\$	96,772		\$ \$			\$ 106,661 \$ -	ASP Director/Longevity + Increase
	416100 · Extra Help Hours - Reg Pay				\$	-		\$ -	
	416101 · Office Wages 416102 · Pool Wages				\$			\$ - \$ -	
	416103 · Maintenance Wages 416104 · Supervision Wages				\$	-		\$ - \$ -	
	416105 · Program Specialist				\$	-		\$ - \$ -	
	416107 · ASP/Camp Wages	\$	260,397		\$	305,000		\$ 325,000	see extra spreadsheet
	416108 · EEC Wages 416109 · Program Specialist-SwimTeam				\$			\$ - \$ -	
	416110 · Vacation Expense 416111 · ASP/Camp Contractors				\$	-		\$ - \$ -	
	416112 · EEC Contractors 431100 · Social Security	\$	22,139		\$	25,238		\$ - \$ 26,763	Formula
	431200 · Medicare Contribution	\$	5,177		\$	5,902		\$ 6,259	Formula
	445100 · Unemployment Insurance 463100 · District Employee Benefits	\$	34,551		\$	41,858		\$ - \$ 44,788	7% Increase
	512100 · Clothing & Uniforms 515600 · Household Expense	\$	5,996		\$	5,000		\$ 5,500	
	515601 · Recology 515602 · Janitorial Supplies	\$	473		\$		sama	\$ - \$ 500	
	515603 · Paper Products	,	475		\$	-		\$ -	
	515604 - Cleaning Chemical 515605 - Cleaning Company	\$	13,500		\$	14,250		\$ - \$ 15,000	50000 - ASP-30%, EEC-40%, pool-20%, other-6%, r
	515606 · Bins 515600 · Household Expense · Other				\$	-		\$ - \$ -	
	Total 515600 · Household Expense 519300 · Office Expense	\$	13,973		\$	14,550		\$ 15,500	
	519301 - Outside Printing & Copy Serv				\$			\$ 250	
	519302 - Paper Products Expense 519303 - General Office Supplies	\$	11		\$			\$ - \$ -	
	519304 · Advertising/Recruiting 519305 · Postage & Mailing Expense				\$	1,000		\$ 1,500 \$ -	Increased Recruiting costs via Indeed etc. & social
	519306 · Office Water Expense 519307 · Other Office Expense	\$	1,260		\$	- 1,700		\$ - \$ 1,800	Epact & Thomson Reuters - emergency + licensing
	519308 · Credit card/ACH fee	,	1,200		\$	=		\$ -	Epace a monison reacters chiefgency hieraring
	519309 - Payroll service fees 519300 - Office Expense - Other				\$ \$	-		\$ - \$ -	
	Total 519300 · Office Expense 533100 · Memberships	\$	1,271 425		\$	2,950 500		\$ 3,550 \$ 500	Memberships Park & Rec
	542300 · Maintenance-Equipment 545900 · Maintenance-Facilities & Imprv				\$	-		\$ -	
	545901 - Lumber & Carpentry Expense				\$			\$ -	
	545902 · Plumbing & Piping 545903 · Paint, Solvents & Chemicals	\$	444		\$ \$	-		\$ - \$ -	
	545904 · Pool Supplies 545905 · Locks & Security System	\$	381		\$			\$ - \$ 525	inflation
	545906 · Signage Expense 545907 · General Electrical Expense				\$			\$ - \$ -	
	545908 · Motor, Pump & Generator				\$	-		\$ -	
	545909 - Other General Maintenance 545910 - Waters Systems Maintenance	\$	99		\$ \$	-		\$ - \$ -	
	545911 · Landscape/Garden Expense 545912 · Vehicle Expense				\$			\$ - \$ 525	Fuel expense
	545913 · Ground/Facility Improvements 545900 · Maintenance-Facilities & Impry - Other				\$	-		\$ - \$ -	
	Total 545900 · Maintenance-Facilities & Imprv	\$	924		\$	1,000		\$ 1,050	
	563800 · Utility Expense 563801 · P G & E				<i>\$</i>			\$ 6,000	
	563802 · Water 563803 · Sewer Fees	\$	660		\$			\$ 750 \$ -	
	563800 · Utility Expense - Other	\$	660		\$	=		\$ -	
	Total 563800 · Utility Expense 572200 · Employee Expense Reimb	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Udd		\$!!!!!			\$ 6,750 \$ -	
	585600 · Contract Expenses 585601 · Audit Fees				<i>\$</i>	-		\$ -	
	585602 · Bank Admin Fee 585603 · Legal fees				\$	-		\$ - \$ -	
	585604 · Consultants	\$	225		\$	250		\$ 250	Summer Camp artwork
	585600 · Contract Expenses - Other Total 585600 · Contract Expenses	\$	225		\$			\$ - \$ 250	

	596600 · Program Specific Expenses						
	596601 · Buses-ASP	\$ 7,362	ľ	\$ 10,000		\$ 10,500	Camps/Field Trips/Transportation
	596602 · Spec Act-ASP	\$ 18,144		\$ 20,000		\$ 22,000	Activity Venue Rentals
	596603 · Snacks-ASP	\$ 9,406		\$ 8,000		\$ 9,000	Inflation
	596604 · Supplies-ASP	\$ 9,637		\$ 9,000		\$ 10,000	Inflation
	596605 · Awards			\$ -		\$ -	
	596606 · Concession Purchases			\$ -		\$ -	
	596607 · Misc Exp-POOL			\$ -		\$ -	
	596608 · Misc Exp-ASP	\$ 3,502		\$ 3,000		\$ 4,000	Morale - Live Scan reimbursements - Liscensing
	596609 · Misc Exp-EEP			\$ -		\$ -	
	596610 · Misc Exp-OFFICE			\$ -		\$ -	
	596611 · Misc Exp-OTHER			\$ -		\$ -	
	596612 · Special Events			\$ -		\$ -	
	596613 · Conferences/Seminars	\$ 1,014		\$ 3,500		\$ 3,675	and Red Cross Certs + Inflation
	596614 · Pool Supplies			\$ -		\$ -	
	596615 · Sport League			\$ -		\$ -	
	596616 - Incrowd Rent	\$ 14,377		\$ 15,000		\$ 15,250	Rent + 25% of property tax assessments
	596617 · Seasonal Programs	\$ 207		\$ 500		\$ 5,500	Kids nite out supplies + additional enrichment
	596618 · Supplies-EEP			\$ -		\$ -	
	596619 · Snacks-EEP			\$ -			
	596620 - Spec Act-EEP			\$ -		\$ -	
	596621 · EEC supplies			\$ -		\$ -	
	596622 · EEC Snacks			\$ -		\$ -	
	596623 - EEC Special Activities			\$ -		\$ -	
	596624 · EEC Misc			\$ -		\$ -	
	596625 · POOL SNACK SHACK			\$ -		\$ -	
	596626 · MISC EXP-SWIM TEAM			\$ -		\$ -	
	596600 · Program Specific Expenses - Other			\$ -		\$ -	
	Total 596600 · Program Specific Expenses	\$ 63,648		\$ 69,000		\$ 79,925	
	6331 ⋅ Bond Interest Expense			\$ -		\$ -	
	6332 ⋅ Bond Principal exp			\$ -		\$ -	
	671200 · Telephone Service Charges	\$ 856		\$ -		\$ -	
	673100 · Insurance						
	673101 · CAPRI-WORKERS COMP	\$ 2,578		\$ 5,175		\$ 5,175	
	673102 · CAPRI-GEN INS			\$ -		\$ -	
	673100 - Insurance - Other			\$ -		\$ -	
	Total 673100 · Insurance	\$ 2,578		\$ 5,175		\$ 5,175	
	7211 - Fixed Assets-Structures/Improve						
	721100 · Fixed Assets-Structures/Improve - Other		ľ	\$ -		\$ -	
	721101 · Construction in Progress			\$ -		\$ -	
	721102 · Fixed Assets-Not Capitalized	\$ 1,157		\$ 1,000		\$ 2,500	Misc. Equipment/Furniture & Chair Replacement
	Total 7211 · Fixed Assets-Structures/Improve	\$ 1,157		\$ 1,000		\$ 2,500	
	731100 · Fixed Assets-Equipment						
	731100 · Fixed Assets-Equipment - Other			\$ -		\$ -	
	731101 · Equip-Not Capitalized			\$ -		\$ -	
	Total 7311 · Fixed Assets-Equipment	\$ -		\$ -		\$ -	
	80000 - Interest Exp-Bond	\$ -		\$ -		\$ -	
Total Expen	se	\$ 510,749		\$ 579,492		\$ 630,171	
		\$ 537,033		\$ 393,008		\$ 457,329	
					_		•

OTHER

1		İ	1		ĺ		
		CURRENT YTD		APPROVED FY 23-24		PROPOSED FY 24-25	24-25 NOTES
Income							
	102100 · Property Taxes ERAF	\$ 638,723 \$ 188,803		\$ 656,369 \$ 160,560		\$ 682,624 \$ 179,363	4% increase 5% decrease from actual
	152100 · Interest Earned 187100 · State Aid	\$ 132,985 \$ -		\$ 100,000 \$ 37,500		\$ 135,000 \$ -	\$4.5M @3% interest
	1992 - All Other Local Govt Rev 1997 - Capital Grants & Contrib	\$ 65,333		\$ - \$ 227,833		\$ - \$ 7,343	Fema reimbursment for Landslide
	232100 · Park & Recreation Fees	¥ 05,555				7 7,543	Terria remisaramento Editastide
	232101 · Refunds · Fees 232102 · Bounced Checks-Fees			\$ (100) \$ -		\$ -	
	232100 · Park & Recreation Fees - Other Total 232100 · Park & Recreation Fees	\$ 17,344 \$ 17,344		\$ 18,000 \$ 17,900		\$ 18,900 \$ 18,900	5% inflation increase
	265800 · Miscellaneous Revenue	\$ 9,225		\$ - \$ -		\$ - \$ -	
Total Incom		\$ 1,052,413		\$ 1,200,162		\$ 1,023,229	\$ 176,933
0000000000	50000 - Cost of Goods Sold			\$ - \$ -		\$ - \$ -	
Gross Profit		\$ 1,052,413		\$ 1,200,162		\$ 1,023,229	
Expense	411100 · Permanent Salaries	\$ 190,288		\$ 267,376		\$ 247,500	Increase for AGM + max amount for GM x 10 months (sep :
	411101 · Temporary Out of Class 416100 · Extra Help Hours - Reg Pay	\$ 14,250		\$ - \$ -		\$ - \$ -	
	416101 · Office Wages	\$ 144,415		\$ 168,049 \$ -		164,208	4.5% increase - additional hours for Bookkeeper (last years
	416102 · Pool Wages 416103 · Maintenance Wages	\$ 71,817		\$ 82,000		\$ 85,690	4.5% increase, 15K for additional help
	416104 · Supervision Wages 416105 · Program Specialist			\$ - \$ -		\$ - \$ -	
	416105 - EEP Wages 416107 - ASP/Camp Wages			\$ - \$ -		\$ - \$ -	
	416108 · EEC Wages 416109 · Program Specialist-SwimTeam			\$ - \$ -		\$ -	
	416110 · Vacation Expense	\$ 3,038		\$ -		\$ -	
	416111 · ASP/Camp Contractors 416112 · EEC Contractors			\$ - \$ -		\$ - \$ -	
	431100 · Social Security 431200 · Medicare Contribution	\$ 25,674 \$ 6,011		\$ 32,080 \$ 7,503		\$ 30,839 \$ 7,212	Previous formula calculated from wage estimates Previous formula calculated from wage estimates
	445100 · Unemployment Insurance 463100 · District Employee Benefits	\$ - \$ 57,849		\$ 1,000 \$ 62,360		\$ 1,000 \$ 66,725	7% inflation
	512100 · Clothing & Uniforms	\$ 235		\$ 500		\$ 1,000	Admin staff apparal
	515600 · Household Expense 515601 · Recology	\$ 11,850		\$ 13,000		\$ 13,650	5% inflation increase
	515602 - Janitorial Supplies 515603 - Paper Products	\$ 3,659		\$ 7,000 \$ -		\$ 7,350 \$ -	5% inflation increase
	515604 · Cleaning Chemical 515605 · Cleaning Company	\$ 2,700		\$ - \$ 2,850		\$ - \$ 3,000	50000 - ASP-30%, EEC-40%, pool-20%, other-6%, rental-4%
	515606 · Bins 515600 · Household Expense · Other			\$ - \$ -		\$ - \$ -	
	Total 515600 · Household Expense	\$ 18,209		\$ 22,850	,,,,,,,,	\$ 24,000	
	519300 · Office Expense 519301 · Outside Printing & Copy Serv	\$ 13,552		\$ 15,000		\$ 15,750	5% increase
	519302 · Paper Products Expense 519303 · General Office Supplies	\$ 3,296		\$ - \$ 4,000		\$ 4,200	5% inflation increase
	519304 · Advertising/Recruiting 519305 · Postage & Mailing Expense	\$ 8,108 \$ 6,482		\$ 2,500 \$ 6,000		\$ 3,125 \$ 6,300	5% inflation increase + 500 social media 5% inflation increase
	519306 · Office Water Expense 519307 · Other Office Expense	\$ 21,540		\$ - \$ 18,500		\$ - \$ 22,425	5% inflation increase (QB costs 5400 per year will move to
	519308 · Credit card/ACH fee	\$ 29,939		\$ 35,000		\$ 36,750	5% inflation increase
	519309 - Payroll service fees 519300 - Office Expense - Other	\$ 26,114		\$ 25,000 \$ -		\$ 26,250 \$ 10,000	5% inflation increase Digitalizing documents and destruction of boxes
	Total 519300 · Office Expense 533100 · Memberships	\$ 109,031 \$ 12,328		\$ 106,000 \$ 10,243		\$ 124,800 \$ 20,755	5% inflation increase - recnroll replacement \$5k transfer +
	542300 · Maintenance-Equipment 545900 · Maintenance-Facilities & Imprv	\$ 3,373		\$ 3,500		\$ 3,675	5% inflation increase
	545901 · Lumber & Carpentry Expense	\$ 3,017		\$ - \$ 22,500		\$ - \$ 23,625	5% inflation increase
	545902 · Plumbing & Piping 545903 · Paint, Solvents & Chemicals	\$ 3,017		\$ 1,000		\$ 1,050	5% inflation increase
	545904 · Pool Supplies 545905 · Locks & Security System	\$ 3,351		\$ - \$ 1,500		\$ - \$ 1,575	5% inflation increase 5% inflation increase
	545906 · Signage Expense 545907 · General Electrical Expense	\$ 1,322 \$ 1,029		\$ 450 \$ 1,500		\$ 473 \$ 6,575	5% inflation increase 5K - upgrade Admin office electrical
	545908 · Motor, Pump & Generator 545909 · Other General Maintenance	\$ 5,146		\$ - \$ 10,000		\$ - \$ 10,500	5% inflation increase 5% inflation increase
	545910 · Waters Systems Maintenance			\$ -		\$ -	5% inflation increase
	545911 · Landscape/Garden Expense 545912 · Vehicle Expense	\$ 1,395 \$ 4,695		\$ 1,500 \$ 5,000		\$ 1,575 \$ 5,250	5% inflation increase 5% inflation increase
	545913 - Ground/Facility Improvements 545900 - Maintenance-Facilities & Imprv - Other	\$ 1,945		\$ 7,500 \$ 7,500		\$ 7,875 \$ 11,875	5% inflation increase 4K break room improvement
	Total 545900 · Maintenance-Facilities & Imprv 563800 · Utility Expense	\$ 21,901	H	\$ 58,450		\$ 70,373	
	563801 · P G & E 563802 · Water	\$ 38,146 \$ 3,581		\$ 32,000 \$ 3,000	0111111	\$ 32,400 \$ 3,600	20% inflation increase (EEC 5, ASP 35, Other 35, Seasonal 5 20% inflation increase
	563803 · Sewer Fees	\$ 3,581		\$ 12,500		\$ 13,125	5% inflation increase
	563800 · Utility Expense - Other Total 563800 · Utility Expense	\$ 51,797	Н	\$ - \$ 47,500	E	\$ -	
	572200 · Employee Expense Reimb 585600 · Contract Expenses			\$ -		\$ -	
	585601 · Audit Fees 585602 · Bank Admin Fee	\$ 15,146		\$ 14,500 \$ -		\$ 15,225 \$ -	5% inflation increase
	585603 · Legal fees	\$ 24,208 \$ 97,575		\$ 25,000		\$ 38,250	5% inflation increase + 12K Foundation
	585600 · Contract Expenses - Other	\$ 97,575		\$ 15,000 \$ -		\$ 47,750 \$ 42,500	Consultants + GM July & Aug Recruiter

Total 585600 · Contract Expenses	\$ 136,929		\$	54,500		\$ 143,725	
596600 · Program Specific Expenses							
596601 · Buses-ASP			\$	- -	,,,,,,,,	\$ -	
596602 · Spec Act-ASP			\$	-		\$ -	
596603 · Snacks-ASP			\$	-		\$ -	
596604 · Supplies-ASP			\$	-		\$ -	
596605 · Awards			\$	-		\$ -	
596606 · Concession Purchases			\$	-		\$ -	
596607 · Misc Exp-POOL			\$	-		\$ -	
596608 · Misc Exp-ASP			\$	-		\$ -	
596609 · Misc Exp-EEP			\$	-		\$ 10,000	Election fee
596610 · Misc Exp-OFFICE	\$ 1,458		\$	1,000		\$ 1,050	5% inflation increase
596611 · Misc Exp-OTHER	\$ 4,700		\$	3,000		\$ 4,000	
596612 · Special Events			\$	-		\$ -	
596613 · Conferences/Seminars	\$ 2,678		\$	5,500		\$ 8,850	GM - 3K, AGM 2K, Dep 2K + \$1500 QB training
596614 · Pool Supplies			\$	-		\$ -	-
596615 · Sport League			\$	-		\$ -	
596616 · Incrowd Rent			\$	-		\$ -	
596617 · Seasonal Programs			\$	-		\$ -	
596618 · Supplies-EEP			\$	-		\$ -	
596619 · Snacks-EEP			\$	-		\$ -	
596620 · Spec Act-EEP			\$	-		\$ -	
596621 · EEC supplies			\$	-		\$ -	
596622 · EEC Snacks			\$	-		\$ -	
596623 · EEC Special Activities			\$	-		\$ -	
596624 · EEC Misc			\$	-		\$ -	
596625 · POOL SNACK SHACK			Ś	-		\$ _	
596626 · MISC EXP-SWIM TEAM			\$	-		\$ -	
596600 · Program Specific Expenses - Other			\$	-		\$ -	
Total 596600 · Program Specific Expenses	\$ 8,837		\$	9,500		\$ 23,900	
6331 · Bond Interest Expense			\$	-		\$ -	
6332 ⋅ Bond Principal exp			\$	-		\$ -	
671200 · Telephone Service Charges	\$ 3,490		\$	5,000		\$ 5,250	5% inflation increase
673100 · Insurance							
673101 · CAPRI-WORKERS COMP	\$ 9,036		\$	8,000		\$ 9,200	15% inflation increase
673102 · CAPRI-GEN INS	\$ 111,705		\$	117,000		\$ 122,850	5% inflation increase
673100 · Insurance - Other			\$	-		\$ -	
Total 673100 · Insurance	\$ 120,741		\$	125,000		\$ 132,050	
7211 · Fixed Assets-Structures/Improve							
721100 · Fixed Assets-Structures/Improve - Other			\$	250,000		\$ 170,000	Placeholder for landslide remediation 150K landslides + 20K
721101 · Construction in Progress	\$ 167,277		\$	125,000			
721102 · Fixed Assets-Not Capitalized			\$	-		\$ -	
Total 7211 · Fixed Assets-Structures/Improve	\$ 167,277		\$	375,000		\$ 170,000	
7311 · Fixed Assets-Equipment							
731100 · Fixed Assets-Equipment - Other	 		\$	10,000		\$ 8,250	computer upgrades (2.5K, tv + fitness room upgrade (5K)+
731101 · Equip-Not Capitalized	\$ 8,237		\$	8,000		\$ 8,000	Placeholder for unexpected - similar range as previous year:
Total 7311 · Fixed Assets-Equipment	\$ 8,237		\$	18,000		\$ 16,250	
80000 - Interest Exp-Bond			\$	-		\$ -	
ense	\$ 1,175,726		\$	1,456,411		\$ 1,388,077	
	\$ (123,313)		\$	(256,249)		\$ (364,847)	
		_	_		_		ı

			CURRENT YTD	Α	PPROVED FY 23-24	PROPO	SED FY 24-25	24-25 NOTES		
Income										
	102100 · Property Taxes			\$	-	\$	- -			
	152100 · Interest Earned					•				
	187100 ⋅ State Aid			\$	-	\$	_			
	1992 · All Other Local Govt Rev			\$	-	\$	_			
	1997 · Capital Grants & Contrib			\$	-	\$	_			
	232100 · Park & Recreation Fees									
	232101 · Refunds - Fees	\$	(17,441)	\$	(2,000)	\$	(4,000)	50% of 2023/4		
	232102 · Bounced Checks-Fees	\$	(1,445)	\$	(250)	\$	(1,000)	,		
	232100 · Park & Recreation Fees - Other	\$	512,654	\$	475,000	\$		Roughly 5% increase- in		
	Total 232100 · Park & Recreation Fees	\$	493,768	\$	472,750	\$	545,000	0 ,		
	264200 · Stale-Dated Cks			\$	-	\$	-			
	265800 · Miscellaneous Revenue			\$	300	\$	-			
Total Incom	e	\$	493,768	\$	473,050	\$	545,000			
Cost of Goo	eds Sold		,	Ė	,		,			
				Ś	_	Ś	_			
Total COGS				\$	-	\$	-			
Gross Profit		\$	493,768	\$	473,050	\$	545,000			
Expense					,		,			
	411100 · Permanent Salaries	\$	63,101	\$	79,087	\$	76,636	Depending on who we		
	411101 · Temporary Out of Class	\$	3,000	\$	-	\$	-	.,		
	416100 · Extra Help Hours - Reg Pay	'	,,,,,	\$	-	\$	-			
	416101 · Office Wages			\$	-	\$	-			
	416102 · Pool Wages	\$	303,177	\$	263,050	\$	305,138	Increased by ~16% (mor		
	416103 · Maintenance Wages	'	,	\$	-	\$	-	, , , , , , , , , , , , , , , , , , , ,		
	416104 · Supervision Wages			\$	_	\$	_			
	416105 · Program Specialist			\$	-	\$	-			
	416106 - EEP Wages			\$	_	Ś	-			
	416107 · ASP/Camp Wages			\$	-	\$	-			
	416108 · EEC Wages			\$	_	\$	_			
	416109 · Program Specialist-SwimTeam			\$	-	\$	-			
	416110 · Vacation Expense			\$	-	\$	-			
	416111 · ASP/Camp Contractors			\$	-	\$	-			
	416112 · EEC Contractors			\$	-	\$	-			
	431100 · Social Security	\$	22,874	\$	21,212	\$	23,670			
	431200 · Medicare Contribution	\$	5,349	\$	4,961	\$	5,536			
	445100 · Unemployment Insurance	-	2,0 .0	\$	-	\$	-			
	463100 · District Employee Benefits	\$	30,098	\$	27,360	\$	29,275	7% Increase		
	512100 · Clothing & Uniforms	\$	3,796	\$	3,000	\$	3,150	5% Increase		
	515600 · Household Expense		5,.50		2,230	F	5,250			
	The state of the s							l		

	1	ı	ہ ا	İ	م ا		1
515601 · Recology	ے	1 020	\$	-	\$		Over budget this year I
515602 · Janitorial Supplies	\$	1,828	\$	500	ہ ا		Over budget this year. It
515603 · Paper Products				-	\$		
515604 · Cleaning Chemical	\$	0.000	\$	- 0.500			[COOOO ACD 200/ FFC 4
515605 · Cleaning Company	Ş	9,000		9,500	\$ اه ا	9,500.00	50000 - ASP-30%, EEC-4
515606 · Bins			\$ \$	-	\$	-	
515600 · Household Expense - Other	\$	10,828	\$	10,000	\$	11,300	
Total 515600 · Household Expense 519300 · Office Expense	Ş	10,828	Ş	10,000	Ş	11,500	
·	\$	138	\$	500		500	signage and flyers- also
519301 · Outside Printing & Copy Serv	۲	138	\$	500	\$		signage and nyers- also
519302 · Paper Products Expense 519303 · General Office Supplies	\$	229	\$	750	\$		
519304 · Advertising/Recruiting	\$	1,208	\$	730	\$	1,000	additional \$500 for socia
	۲	1,208	\$	_	\$	•	additional \$500 for socie
519305 · Postage & Mailing Expense 519306 · Office Water Expense			\$	_	\$	_	
·	\$	216	\$	-	\$	-	
519307 · Other Office Expense 519308 · Credit card/ACH fee	۶	210	\$	-	\$	-	
			\$	-	\$	-	
519309 · Payroll service fees			\$	-	\$	-	
519300 · Office Expense - Other	\$	1,791	\$	1,250	\$		
Total 519300 · Office Expense	\$	45		500	۲	•	1500 CNAC Environment
533100 · Memberships		_	\$		۲	2190	
542300 · Maintenance-Equipment	\$	10,736	Ş	9,000	\$	15,000.00	Knorr service contract §
545900 · Maintenance-Facilities & Imprv			Ċ.		٠	-	
545901 · Lumber & Carpentry Expense	۲.	100	\$	-	\$		
545902 · Plumbing & Piping	\$ \$		\$	-	\$		100/ Ingresses
545903 · Paint, Solvents & Chemicals		27,959 1,607	\$ \$	23,000	\$ \$	25,300	10% Increase
545904 · Pool Supplies	\$	I nu/ I					Dool Maintananaa a a t
	خ ا	*		-		2,000	Pool Maintanance e.g. 1
545905 · Locks & Security System	\$	12	\$	-	\$	-	Pool Maintanance e.g. 1
545906 · Signage Expense		12	\$ \$	- -	\$ \$	- -	
545906 · Signage Expense 545907 · General Electrical Expense	\$	*	\$ \$ \$	- - -	\$ \$ \$	-	Pool Maintanance e.g. 1 New wiring for lighting
545906 · Signage Expense 545907 · General Electrical Expense 545908 · Motor, Pump & Generator	\$	12 525	\$ \$ \$	-	\$ \$ \$	2,500 -	New wiring for lighting
545906 · Signage Expense 545907 · General Electrical Expense 545908 · Motor, Pump & Generator 545909 · Other General Maintenance		12	\$ \$ \$ \$	-	\$ \$ \$ \$	- -	
545906 · Signage Expense 545907 · General Electrical Expense 545908 · Motor, Pump & Generator 545909 · Other General Maintenance 545910 · Waters Systems Maintenance	\$	12 525	\$ \$ \$ \$	-	\$ \$ \$ \$	2,500 -	New wiring for lighting
545906 · Signage Expense 545907 · General Electrical Expense 545908 · Motor, Pump & Generator 545909 · Other General Maintenance 545910 · Waters Systems Maintenance 545911 · Landscape/Garden Expense	\$	12 525 166	\$ \$ \$ \$ \$	-	\$ \$ \$ \$ \$	2,500 -	New wiring for lighting
545906 · Signage Expense 545907 · General Electrical Expense 545908 · Motor, Pump & Generator 545909 · Other General Maintenance 545910 · Waters Systems Maintenance 545911 · Landscape/Garden Expense 545912 · Vehicle Expense	\$ \$	12 525 166	\$ \$ \$ \$ \$ \$ \$	-	\$ \$ \$ \$ \$ \$	2,500 -	New wiring for lighting
545906 · Signage Expense 545907 · General Electrical Expense 545908 · Motor, Pump & Generator 545909 · Other General Maintenance 545910 · Waters Systems Maintenance 545911 · Landscape/Garden Expense 545912 · Vehicle Expense 545913 · Ground/Facility Improvements	\$	12 525 166	\$ \$ \$ \$ \$ \$ \$ \$ \$	-	\$ \$ \$ \$ \$ \$ \$ \$ \$	2,500 - 2,000 - - - -	New wiring for lighting
545906 · Signage Expense 545907 · General Electrical Expense 545908 · Motor, Pump & Generator 545909 · Other General Maintenance 545910 · Waters Systems Maintenance 545911 · Landscape/Garden Expense 545912 · Vehicle Expense 545913 · Ground/Facility Improvements 545900 · Maintenance-Facilities & Imprv - Other	\$ \$ \$	12 525 166 9 527	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		\$ \$ \$ \$ \$ \$ \$ \$	2,500 - 2,000 - - - - - -	New wiring for lighting
545906 · Signage Expense 545907 · General Electrical Expense 545908 · Motor, Pump & Generator 545909 · Other General Maintenance 545910 · Waters Systems Maintenance 545911 · Landscape/Garden Expense 545912 · Vehicle Expense 545913 · Ground/Facility Improvements 545900 · Maintenance-Facilities & Imprv · Other	\$ \$	12 525 166	\$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - 23,000	\$ \$ \$ \$ \$ \$ \$ \$ \$	2,500 - 2,000 - - - -	New wiring for lighting
545906 · Signage Expense 545907 · General Electrical Expense 545908 · Motor, Pump & Generator 545909 · Other General Maintenance 545910 · Waters Systems Maintenance 545911 · Landscape/Garden Expense 545912 · Vehicle Expense 545913 · Ground/Facility Improvements 545900 · Maintenance-Facilities & Imprv - Other Total 545900 · Maintenance-Facilities & Imprv	\$ \$ \$ \$	12 525 166 9 527	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	·	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 2,500 - 2,000 - - - - - - 31,800	New wiring for lighting Other General mainten
545906 · Signage Expense 545907 · General Electrical Expense 545908 · Motor, Pump & Generator 545909 · Other General Maintenance 545910 · Waters Systems Maintenance 545911 · Landscape/Garden Expense 545912 · Vehicle Expense 545913 · Ground/Facility Improvements 545900 · Maintenance-Facilities & Imprv · Other Total 545900 · Maintenance-Facilities & Imprv 563800 · Utility Expense 563801 · P G & E	\$ \$ \$ \$	12 525 166 9 527 30,904	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	65,000	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,500 - 2,000 - - - - - - 31,800	New wiring for lighting Other General mainten 25% increase due to us
545906 · Signage Expense 545907 · General Electrical Expense 545908 · Motor, Pump & Generator 545909 · Other General Maintenance 545910 · Waters Systems Maintenance 545911 · Landscape/Garden Expense 545912 · Vehicle Expense 545913 · Ground/Facility Improvements 545900 · Maintenance-Facilities & Imprv · Other Total 545900 · Maintenance-Facilities & Imprv 563800 · Utility Expense 563801 · P G & E 563802 · Water	\$ \$ \$ \$	12 525 166 9 527	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	·	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,500 - 2,000 - - - - - - 31,800 81,250 9,000	New wiring for lighting Other General mainten
545906 · Signage Expense 545907 · General Electrical Expense 545908 · Motor, Pump & Generator 545909 · Other General Maintenance 545910 · Waters Systems Maintenance 545911 · Landscape/Garden Expense 545912 · Vehicle Expense 545913 · Ground/Facility Improvements 545900 · Maintenance-Facilities & Imprv · Other Total 545900 · Maintenance-Facilities & Imprv 563800 · Utility Expense 563801 · P G & E 563802 · Water 563803 · Sewer Fees	\$ \$ \$ \$	12 525 166 9 527 30,904	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	65,000	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,500 - 2,000 - - - - - - 31,800 81,250 9,000 -	New wiring for lighting Other General mainten 25% increase due to us
545906 · Signage Expense 545907 · General Electrical Expense 545908 · Motor, Pump & Generator 545909 · Other General Maintenance 545910 · Waters Systems Maintenance 545911 · Landscape/Garden Expense 545912 · Vehicle Expense 545913 · Ground/Facility Improvements 545900 · Maintenance-Facilities & Imprv · Other Total 545900 · Maintenance-Facilities & Imprv 563800 · Utility Expense 563801 · P G & E 563802 · Water	\$ \$ \$ \$	12 525 166 9 527 30,904	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	65,000	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,500 - 2,000 - - - - - - 31,800 81,250 9,000 -	New wiring for lighting Other General mainten 25% increase due to us

572200 · Employee Expense Reimb	1			\$ _		\$	-	
585600 · Contract Expenses				\$ -		\$	-	
585601 · Audit Fees			50	\$ -		\$	-	
585602 · Bank Admin Fee				\$ -		\$	-	
585603 · Legal fees				\$ -		\$	-	
585604 · Consultants				\$ -		\$	-	
585600 · Contract Expenses - Other				\$ -		\$	-	
Total 585600 · Contract Expenses	\$	-		\$ -		\$	-	
596600 · Program Specific Expenses								
596601 · Buses-ASP			, and	\$ -		\$	-	
596602 · Spec Act-ASP				\$ -		\$	-	
596603 · Snacks-ASP				\$ -		\$	-	
596604 · Supplies-ASP				\$ -		\$	-	
596605 · Awards				\$ -		\$	-	
596606 · Concession Purchases				\$ -		\$	-	
596607 ⋅ Misc Exp-POOL	\$	1,435		\$ 1,500		\$	1,575	5% increase
596608 · Misc Exp-ASP				\$ -		\$	-	
596609 · Misc Exp-EEP				\$ -		\$	-	
596610 ⋅ Misc Exp-OFFICE				\$ -		\$	-	
596611 · Misc Exp-OTHER				\$ -		\$	-	
596612 · Special Events	\$	594		\$ 400		\$	750	Increased to allow for m
596613 · Conferences/Seminars	\$	2,478		\$ 3,500		\$	4,000	increased as new hires
596614 · Pool Supplies	\$	7,446		\$ 4,500		\$	4,950	Increased by 10% ish. Re
596615 · Sport League				\$ -		\$	-	•
596616 · Incrowd Rent				\$ -		\$	-	
596617 · Seasonal Programs				\$ -		\$	-	
596618 · Supplies-EEP				\$ -		\$	-	
596619 · Snacks-EEP				\$ -		\$	-	
596620 · Spec Act-EEP				\$ -		\$	-	
596621 · EEC supplies				\$ -		\$	-	
596622 · EEC Snacks				\$ -		\$	-	
596623 · EEC Special Activities				\$ -		\$	-	
596624 · EEC Misc				\$ -		\$	_	
596625 · POOL SNACK SHACK				\$ -		\$	3,000	Snacks at 250 per mont
596626 · MISC EXP-SWIM TEAM	\$	7,556		\$ 3,300		\$	8,000	4K swim meets reg, 4K
596600 · Program Specific Expenses - Other				\$ -		\$	-	
Total 596600 · Program Specific Expenses	\$	19,509		\$ 13,200		\$	22,275	
6331 · Bond Interest Expense				\$ -		\$	-	
6332 ⋅ Bond Principal exp				\$ -		\$	-	
671200 · Telephone Service Charges				\$ -		\$	-	
673100 · Insurance								
673101 · CAPRI-WORKERS COMP	\$	6,187		\$ 13,000		\$	13,000	
673102 · CAPRI-GEN INS				\$ -		\$	-	
673100 · Insurance - Other				\$ -		\$	-	
			ı		•	1		1

Total 673100 ⋅ Insurance	\$ 6,187		\$ 13,000	\$	13,000
7211 · Fixed Assets-Structures/Improve					
721100 · Fixed Assets-Structures/Improve - Other		<u> </u>	\$ 13,000		
721101 · Construction in Progress	\$ 12,152		\$ -	\$	-
721102 · Fixed Assets-Not Capitalized			\$ -	\$	20,000
Total 7211 · Fixed Assets-Structures/Improve	\$ 12,152		\$ 13,000	\$	20,000
7311 · Fixed Assets-Equipment					
731100 · Fixed Assets-Equipment - Other			\$ -	\$	-
731101 · Equip-Not Capitalized			\$ -	\$	-
Total 7311 · Fixed Assets-Equipment	\$ -		\$ -	\$	-
80000 - Interest Exp-Bond			\$ -	\$	-
nse	\$ 613,730		\$ 552,620	\$	651,507
	\$ (119,961)		\$ (79,570)	\$	(106,507)

Net Income

Pool Remodel

SEASONAL	-								
			CURREN	T YTD		APPROVED FY 23-24		PROPOSED FY 24-25	24-25 NOTES
	Income					-		1	
		102100 · Property Taxes 152100 · Interest Earned				\$ - \$ -		\$ - \$ -	
		187100 · State Aid				\$ -		\$ -	
		1992 · All Other Local Govt Rev				\$ - \$ -		\$ -	
		1997 · Capital Grants & Contrib 232100 · Park & Recreation Fees				\$ -		\$ -	
		232101 · Refunds - Fees	\$	(13,215)		\$ (17,000)		\$ (17,000)	
		232102 · Bounced Checks-Fees	\$	(20)		\$ -		\$ -	
		232100 · Park & Recreation Fees - Other Total 232100 · Park & Recreation Fees	\$	129,262 116,027		\$ 185,000 \$ 168,000		\$ 185,000 \$ 168,000	
		264200 · Stale-Dated Cks	Ÿ.	110,027		\$ -		\$ -	
		265800 · Miscellaneous Revenue				\$ -		\$ -	
	Total Incom		\$	116,027		\$ 168,000		\$ 168,000	
	Cost of Goo					\$ -		\$ -	
	Total COGS					\$ -		\$ -	
Gross Profit			\$	116,027		\$ 168,000		\$ 168,000	
	Expense	411100 · Permanent Salaries				\$ -		\$ -	
		411101 · Temporary Out of Class				\$ -		\$ -	
		416100 · Extra Help Hours - Reg Pay				\$ -		\$ -	
		416101 · Office Wages 416102 · Pool Wages				\$ - \$ -		\$ - \$ -	
		416102 · Fool Wages 416103 · Maintenance Wages				\$ -		\$ -	
		416104 · Supervision Wages	\$	18,324		\$ 21,000		\$ 21,945	4.5% Increase
		416105 · Program Specialist	\$	60,055		\$ 88,000 \$ -		\$ 88,000 \$ -	
		416107 · ASP/Camp Wages	\$	3,653		\$ -		\$ -	
		416108 · EEC Wages	Ť	2,222		\$ -		\$ -	
		416109 · Program Specialist-SwimTeam				\$ -		\$ -	
		416110 · Vacation Expense 416111 · ASP/Camp Contractors				\$ - \$ -		\$ - \$ -	
		416111 - ASF/Camp Contractors 416112 - EEC Contractors				\$ -		\$ -	
		431100 · Social Security	\$	1,366		\$ 1,302		\$ 1,361	
		431200 · Medicare Contribution	\$	319		\$ 305 \$ -		\$ 318 \$ -	
		445100 · Unemployment Insurance 463100 · District Employee Benefits	\$	155		\$ 6,305		\$ 6,746	
		512100 · Clothing & Uniforms	,			,		,	
		515600 · Household Expense				4		.	
		515601 · Recology 515602 · Janitorial Supplies				\$ - \$ -		\$ - \$ -	
		515603 · Paper Products				\$ -		\$ -	
		515604 · Cleaning Chemical				\$ -		\$ -	
		515605 - Cleaning Company				\$ -		\$ - ¢ -	
		515606 · Bins 515600 · Household Expense - Other				\$ -		\$ - \$	
		Total 515600 · Household Expense	\$	-		\$ -		\$ -	
		519300 · Office Expense 519301 · Outside Printing & Copy Serv				\$ -		\$ -	
		519301 · Outside Frinting & Copy Serv				\$ -		\$ -	
		519303 · General Office Supplies				\$ -		\$ -	
		519304 · Advertising/Recruiting	\$	196		\$ -		\$ 500	
		519305 · Postage & Mailing Expense 519306 · Office Water Expense				\$ - \$ -		\$ - \$ -	
		519307 · Other Office Expense	\$	525		\$ -		\$ 500	
		519308 · Credit card/ACH fee				\$ -		\$ -	
		519309 · Payroll service fees 519300 · Office Expense - Other				\$ - \$ -		\$ - \$ -	
		Total 519300 · Office Expense	\$	721		\$ -		\$ 1,000	
		533100 · Memberships				\$ -		\$ -	
		542300 · Maintenance-Equipment 545900 · Maintenance-Facilities & Imprv			_	\$ -		\$ -	
		545900 · Maintenance-Facilities & Imprv 545901 · Lumber & Carpentry Expense				\$ -		\$ -	
		545902 · Plumbing & Piping				\$ -		\$ -	
		545903 · Paint, Solvents & Chemicals				\$ -		\$ -	
		545904 · Pool Supplies 545905 · Locks & Security System	\$	254		\$ - \$ -		\$ - \$ -	
		545906 · Signage Expense	*	25-4		\$ -		\$ -	
		545907 · General Electrical Expense				\$ -		\$ -	
		545908 · Motor, Pump & Generator	\$	109		\$ -		\$ - \$ 250	
		545909 · Other General Maintenance	١٧	109	ı		ı	ر 250	

545911 · Landscape/Garden Expense			\$ -	\$	-
545912 · Vehicle Expense			\$ -	\$	-
545913 · Ground/Facility Improvements	\$ 425		\$ -	\$	25
545900 · Maintenance-Facilities & Imprv - Other			\$ -	\$	-
Total 545900 · Maintenance-Facilities & Imprv	\$ 789		\$ -	\$	50
563800 · Utility Expense					
563801 · P G & E			\$ -	\$	-
563802 · Water			\$ -	\$	-
563803 · Sewer Fees			\$ -	\$	-
563800 · Utility Expense - Other			\$ -	\$	-
Total 563800 · Utility Expense	\$ -		\$ -	\$	-
572200 · Employee Expense Reimb					
585600 · Contract Expenses					
585601 · Audit Fees			\$ -	\$	-
585602 · Bank Admin Fee			\$ -	\$	-
585603 · Legal fees			\$ -	\$	-
585604 · Consultants			\$ -	\$	-
585600 · Contract Expenses - Other			\$ -	\$	-
Total 585600 · Contract Expenses	\$ -		\$ -	\$	-
596600 · Program Specific Expenses					
596601 · Buses-ASP		1	\$ -	 \$	-
596602 · Spec Act-ASP			\$ -	\$	-
596603 · Snacks-ASP			\$ -	\$	-
596604 · Supplies-ASP			\$ -	\$	-
596605 · Awards			\$ -	\$	_
596606 · Concession Purchases			\$ -	\$	-
596607 · Misc Exp-POOL			\$ -	\$	_
596608 · Misc Exp-ASP			\$ -	\$	_
596609 · Misc Exp-EEP			\$ -	\$	_
596610 · Misc Exp-OFFICE			\$ -	\$	_
596611 · Misc Exp-OTHER	\$ 285		\$ -	\$	-
596612 · Special Events	\$ 5,357		\$ 7,000	\$	7,35
596613 · Conferences/Seminars	\$ -		\$ 1,000	\$	1,00
596614 · Pool Supplies	Ī		\$ -	\$	-,
596615 · Sport League	\$ -		\$ 300	\$	30
596616 · Incrowd Rent	'		\$ -	\$	-
596617 · Seasonal Programs	\$ 300		\$ 1,000	\$	1,05
596618 · Supplies-EEP			\$ -	\$	-
596619 · Snacks-EEP			\$ -	\$	-
596620 · Spec Act-EEP			, \$ -	\$	_
596621 · EEC supplies			\$ -	\$	-
596622 · EEC Snacks			\$ -	\$	-
596623 · EEC Special Activities			\$ -	\$	-
596624 · EEC Misc			\$ -	\$	_
596625 · POOL SNACK SHACK			\$ -	\$	_
596626 · MISC EXP-SWIM TEAM			\$ -	\$	-
596600 · Program Specific Expenses - Other			\$ -	\$	_
Total 596600 · Program Specific Expenses	\$ 5,943		\$ 9,300	\$	9,70
6331 · Bond Interest Expense			\$ -	\$	
6332 · Bond Principal exp			\$ -	\$	_
671200 · Telephone Service Charges			\$ -	\$	_
673100 · Insurance			,	,	
673100 · IIISUI alice	\$ 192	1	\$ 368	\$	38
673102 · CAPRI-GEN INS	152		\$ -	\$	-
			\$ -	\$	_
673100 · Insurance - Other Total 673100 · Insurance	\$ 192		\$ 368	\$	3
	Ş 192		308	, (((()))	3
7211 · Fixed Assets-Structures/Improve			\$ -	<i>الله</i>	
721100 · Fixed Assets-Structures/Improve - Other			\$ -	\$	
			\$ -	\$	_
721101 · Construction in Progress	4		\$ -	\$	-
721102 · Fixed Assets-Not Capitalized			\$ -	ب	-
721102 · Fixed Assets-Not Capitalized Total 7211 · Fixed Assets-Structures/Improve	\$ -				
721102 · Fixed Assets-Not Capitalized Total 7211 · Fixed Assets-Structures/Improve 7311 · Fixed Assets-Equipment	ξ -		÷	 	
721102 · Fixed Assets-Not Capitalized Total 7211 · Fixed Assets-Structures/Improve 7311 · Fixed Assets-Equipment 731100 · Fixed Assets-Equipment - Other	-		\$ -	\$	
721102 · Fixed Assets-Not Capitalized Total 7211 · Fixed Assets-Structures/Improve 7311 · Fixed Assets-Equipment 731100 · Fixed Assets-Equipment - Other 731101 · Equip-Not Capitalized			\$ -	\$	-
721102 · Fixed Assets-Not Capitalized Total 7211 · Fixed Assets-Structures/Improve 7311 · Fixed Assets-Equipment 731100 · Fixed Assets-Equipment - Other 731101 · Equip-Not Capitalized Total 7311 · Fixed Assets-Equipment	\$ -		\$ - \$ -	\$	
721102 · Fixed Assets-Not Capitalized Total 7211 · Fixed Assets-Structures/Improve 7311 · Fixed Assets-Equipment 731100 · Fixed Assets-Equipment - Other 731101 · Equip-Not Capitalized			\$ -	\$	

5			ĺ			Ì				
			CURRENT	YTD		,	APPROVED FY 23-24		PROPOSED FY 24-25	24-25 NOTES
	Income	102100 · Property Taxes				\$	-		\$ -	
		152100 · Interest Earned				\$	-		\$ -	
		187100 · State Aid				\$			\$ -	
		1992 - All Other Local Govt Rev 1997 - Capital Grants & Contrib				\$			\$ - \$ -	
		232100 · Park & Recreation Fees				ب ////	_		,	
		232101 · Refunds - Fees	\$	(12,121)		\$			\$ (15,000)	
		232102 · Bounced Checks-Fees		400 250		\$			\$ -	
		232100 · Park & Recreation Fees - Other Total 232100 · Park & Recreation Fees	\$	108,369 96,248		\$			\$ 121,500 \$ 106,500	
		264200 - Stale-Dated Cks	Ŷ	30,210		\$	-		\$ -	
		265800 · Miscellaneous Revenue				\$			\$ -	
	Total Incom		\$	96,248		\$	95,000		\$ 106,500	
	Cost of God					Ś			Ġ .	
	Total COGS					\$			\$ -	
Gross Profit			\$	96,248		\$	95,000		\$ 106,500	
	Expense									
		411100 · Permanent Salaries				\$			\$ -	
		411101 · Temporary Out of Class 416100 · Extra Help Hours - Reg Pay				\$			\$ - \$ -	
		416101 · Office Wages				\$			\$ -	
		416102 - Pool Wages				\$			\$ -	
		416103 · Maintenance Wages				\$			\$ -	
		416104 - Supervision Wages	\$	42,384		\$			\$ 41,800	4.5% increase
		416105 · Program Specialist				\$			\$ - \$ -	
		416107 · ASP/Camp Wages				\$			\$ -	
		416108 · EEC Wages				\$			\$ -	
		416109 - Program Specialist-SwimTeam				\$			\$ -	
		416110 · Vacation Expense				\$			\$ -	
		416111 · ASP/Camp Contractors				\$			\$ -	
		416112 · EEC Contractors	\$	2,621		\$			\$ - \$ 2,592	
		431100 - Social Security 431200 - Medicare Contribution	\$	613		\$ \$			\$ 2,592	
		445100 · Unemployment Insurance	Ť	015		\$			\$ -	
		463100 - District Employee Benefits	\$	220		\$			\$ 6,746	
		512100 · Clothing & Uniforms				\$	-		\$ -	
		515600 · Household Expense								
		515601 - Recology 515602 - Janitorial Supplies				\$			\$ - \$ -	
		515603 - Paper Products				\$			\$ -	
		515604 · Cleaning Chemical				\$			\$ -	
		515605 - Cleaning Company	\$	1,800		\$			\$ 2,000	50000 - ASP-30%, EEC-40
		515606 · Bins				\$			\$ -	
		515600 · Household Expense - Other Total 515600 · Household Expense	\$	1,800		\$			\$ - \$ 2,000	
		519300 · Office Expense	Ţ.	1,000			1,500		2,000	
		519301 - Outside Printing & Copy Serv				\$	-		\$ -	
		519302 · Paper Products Expense				\$			\$ -	
		519303 · General Office Supplies	\$	132		\$			\$ 250	
		519304 - Advertising/Recruiting	\$	196		\$			\$ 250	
		519305 - Postage & Mailing Expense 519306 - Office Water Expense				\$			\$ - \$ -	
		519307 - Other Office Expense	\$	90		\$			\$ 250	
		519308 - Credit card/ACH fee				\$			\$ -	
		519309 · Payroll service fees				\$			\$ -	
		519300 · Office Expense - Other	ć	410		\$			\$ - \$ 750	
		Total 519300 · Office Expense	\$	418		\$			\$ 750	
		533100 · Memberships 542300 · Maintenance-Equipment				\$			\$ -	
		545900 · Maintenance-Facilities & Imprv								
		545901 - Lumber & Carpentry Expense				\$			\$ -	
		545902 - Plumbing & Piping				\$			\$ -	
		545903 - Paint, Solvents & Chemicals				\$			\$ - \$ -	
		545904 · Pool Supplies 545905 · Locks & Security System	\$	123		\$			\$ -	
		545906 - Signage Expense	T	123		\$			\$ -	
		545907 · General Electrical Expense				\$			\$ -	
		545908 · Motor, Pump & Generator				\$	-		\$ -	
		545909 - Other General Maintenance				\$			\$ -	
		545910 · Waters Systems Maintenance				\$			\$ -	
		545911 · Landscape/Garden Expense 545912 · Vehicle Expense				\$			\$ - \$ -	
		545913 - Ground/Facility Improvements				\$			\$ -	
		545900 · Maintenance-Facilities & Imprv - Other				\$			\$ -	
		Total 545900 · Maintenance-Facilities & Imprv	\$	123	Ш	\$	-	,,,,,,,,	\$ -	
		563800 · Utility Expense			l l					

RENTALS

500004 B O 0 E	1	خ ا		ے ا	
563801 · P G & E		\$	-	\$	
563802 · Water		\$	-	\$	
563803 · Sewer Fees		\$	-	\$	
563800 - Utility Expense - Other	4	\$	-	\$	
Total 563800 · Utility Expense	\$ -	\$	-	\$	
572200 · Employee Expense Reimb		\$	-	\$	
585600 · Contract Expenses					
585601 - Audit Fees		\$	-	\$	
585602 · Bank Admin Fee		\$	-	\$	
585603 · Legal fees		\$	-	\$	
585604 · Consultants		\$	-	\$	
585600 · Contract Expenses - Other		\$	-	\$	
Total 585600 · Contract Expenses	\$ -	\$	-	\$	
596600 · Program Specific Expenses					
596601 · Buses-ASP		\$	-	\$	
596602 · Spec Act-ASP		\$	-	\$	
596603 · Snacks-ASP		\$	-	\$	
596604 - Supplies-ASP		\$	-	\$	
596605 · Awards		\$	_	\$	
596606 · Concession Purchases		\$	_	\$	
596607 · Misc Exp-POOL		\$	_	\$	
596608 · Misc Exp-ASP		\$	_	\$	
596609 · Misc Exp-EEP		\$	_	\$	
596610 · Misc Exp-EEP 596610 · Misc Exp-OFFICE		\$	-	\$	
			-		
596611 · Misc Exp-OTHER		\$	-	\$	
596612 · Special Events		\$	-	\$	
596613 · Conferences/Seminars		\$	-	\$	
596614 · Pool Supplies		\$	-	\$	
596615 - Sport League		\$	-	\$	
596616 - Incrowd Rent		\$	-	\$	
596617 · Seasonal Programs		\$	-	\$	
596618 · Supplies-EEP		\$	-	\$	
596619 · Snacks-EEP		\$	-	\$	
596620 · Spec Act-EEP		\$	-	\$	
596621 · EEC supplies		\$	-	\$	
596622 - EEC Snacks		\$	-	\$	
596623 · EEC Special Activities		\$	-	\$	
596624 · EEC Misc		\$	-	\$	
596625 - POOL SNACK SHACK		\$	-	\$	
596626 · MISC EXP-SWIM TEAM		\$	-	\$	
596600 · Program Specific Expenses - Other		\$	-	\$	
Total 596600 · Program Specific Expenses	\$ -	\$	_	\$	
6331 · Bond Interest Expense	*	\$	-	\$	
		\$	-	\$	
6332 · Bond Principal exp 671200 · Telephone Service Charges		\$	-	\$	
		\$	-	,	
673100 · Insurance	A		726		
673101 · CAPRI-WORKERS COMP	\$ 324	\$	736	\$	
673102 · CAPRI-GEN INS		\$	-	\$	
673100 - Insurance - Other		\$	-	\$	
Total 673100 · Insurance	\$ 324	\$	736	\$	
7211 · Fixed Assets-Structures/Improve					
721100 · Fixed Assets-Structures/Improve - Other		\$	-	\$	5
721101 · Construction in Progress		\$	-	\$	
721102 · Fixed Assets-Not Capitalized		\$		\$	
Total 7211 - Fixed Assets-Structures/Improve	\$ -	\$	-	\$	5
7311 - Fixed Assets-Equipment					
731100 - Fixed Assets-Equipment - Other		\$	-	######################################	
731101 - Equip-Not Capitalized		Ś	_	Ś	
Total 7311 · Fixed Assets-Equipment	\$ -	\$	-	\$	
80000 Interest Eve Road		Ś		\$	
auwu - Interest Exp-Boha nse	\$ 48,504	\$	52,351	\$	60

Fitness room flooring +

Notes

FEMA Grants went from 265K to 8K

42K GM Recruiter

10K Digitizing documents

10K Election fee

12K foundation setup (legal)

20K Pool for reno project under improvements

20K Office upgrade + 5K electrical

No tennis court resurfacing this year - Scott said it could wait one more year.

\$91K Redution in EEC net income budget to budget - 71K reduction actual to budget

PGE Split, 6K directly to ASP

Did no split Capital improvements - landslides

Bond was split 75 EEC, 12.5 each Rentals & Other

Reducuced ERAF from Actual 188K 23/24, by 5%

Revenue																											Total	
	rates		July		Augu	ıst	Septe	mber	Octob	er	Noven	nber	Decem	nber	Januai	ry	Febru	ıary	March		April		May		June			
Infant R	\$	2,979	\$	17,874	\$	20,853	\$	20,853	\$	20,853	\$	20,853	\$	20,853	\$	20,853	\$	20,853	\$	20,853	\$	20,853	\$	20,853	\$	20,853	\$	247,257
Infrant NR	\$	3,276	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Infrant E	\$	1,490	\$	1,490	\$	1,490	\$	1,490	\$	1,490	\$	1,490	\$	1,490	\$	1,490	\$	1,490	\$	1,490	\$	1,490	\$	1,490	\$	1,490	\$	17,874
Preschool R	\$	2,720	\$	54,400	\$	48,960	\$	54,400	\$	57,120	\$	59,840	\$	62,560	\$	65,280	\$	65,280	\$	65,280	\$	65,280	\$	65,280	\$	65,280	\$	728,960
Preschool NR	\$	2,992	\$	23,936	\$	23,936	\$	23,936	\$	23,936	\$	23,936	\$	23,936	\$	23,936	\$	23,936	\$	23,936	\$	23,936	\$	23,936	\$	23,936	\$	287,232
Preschool E	\$	1,360	\$	1,360	\$	1,360	\$	1,360	\$	1,360	\$	1,360	\$	1,360	\$	1,360	\$	1,360	\$	1,360	\$	1,360	\$	1,360	\$	1,360	\$	16,320
																											\$	1,297,643
Numbers				36		35		37		38	3	39)	40		41		41		41		41		41		41		
	\$	1,632.0																										
					Less 3	3 grads +1 p	+ 1 re	sident	+ 1 re	sident	+ 1 re	sident	+ 1 res	sident	+ 1 re	sident												