



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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"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/j/84455012299?pwd=atLQ9Eed0PJrd7XChTSKFaWtXOrMfH.1>

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:
 - a. 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 Regular Board Meeting

Time: July 9, 2024, 07:00 PM Pacific Time (US and Canada)

Location: Highlands Recreation Center, 1851 Lexington Ave., San Mateo, CA 94402

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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=vCQCFXElKwDNDavGYTPy49GapC2T2.1>

Meeting ID: 874 0024 0941

Passcode: 926237

Find your local number: <https://us06web.zoom.us/j/87400240941>

Board Members:

Andrew Aquino (Vice President) - Absent

Shirin Bakhshay

Pam Merkadeau (President)

Uy 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
 - i. 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: _____



MEMORANDUM

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.



MEMORANDAUM

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



MEMORANDUM

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 aqua-track, 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.



MEMORANDUM

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
 - 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
 - Reggio curriculum training will be done to improve the EEC program

Fiscal Impacts

- Current Enrollment
 - Monkeys 8/8 enrolled
 - Chameleons 12/18 enrolled, 13/18 enrolled for September
 - 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



MEMORANDUM

Date: August 13, 2024
To: Christopher 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.
 - Positive feedback I had received on these tours are
 - Size of facility
 - Community feel
 - Homey
 - Everyone is happy and having fun
 - Beautiful outdoor area
- 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
 - 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:
 - Updated the website
 - Regularly post on Nextdoor
 - Facebook/Instagram (targeted advertising)
 - San Mateo Parents Club - advert
 - 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
 - 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





MEMORANDAUM

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.
 - 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:
 - 10 Diving Well rentals (all private rentals)
 - 5 Pool parties
 - 4 Scuba pool rentals
 - 1 Scout Pool rental
 - 3 Private MPR rentals
 - 2 Private Gym rentals
 - 1 Blood drive
 - 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.
 - Footsteps – Swim Lessons and afternoon Rec Swim
 - Euro School of Tennis – Rec Swim only
 - San Francisco 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 PM
Profit & Loss		08/08/2024
July 2024		Accrual Basis
		Jul 24
Income		
	152100 · Interest Earned	112.65
	232100 · Park & Recreation Fees	
	232101 · Refunds of Fees	-3,720.20
	232103 · Deposits Received/Returned	-4,100.00
	232100 · Park & Recreation Fees - Other	236,180.91
	Total 232100 · Park & Recreation Fees	228,360.71
	Total Income	228,473.36
	Gross Profit	228,473.36
Expense		
	411100 · Permanent Salaries	12,340.72
	411101 · Temporary Out of Class	2,700.00
	416101 · Office Wages	5,844.77
	416102 · Pool Wages	22,432.54
	416103 · Maintenance Wages	3,673.11
	416104 · Supervision Wages	2,835.51
	416105 · Program Specialist	7,138.80
	416107 · ASP/Camp Wages	17,766.42
	416108 · EEC Wages	24,140.30
	416110 · Vacation Expense	-1,492.37
	431100 · Social Security	5,547.71
	431200 · Medicare Contribution	1,297.46
	463100 · District Employee Benefits	10,818.48
	512100 · Clothing & Uniforms	106.06
	515600 · Household Expense	
	515601 · Recology	1,152.50
	515602 · Janitorial Supplies	895.52
	515605 · Cleaning Company	3,855.00
	Total 515600 · Household Expense	5,903.02
	519300 · Office Expense	
	519301 · Outside Printing & Copy Serv	4,527.51
	519303 · General Office Supplies	268.57
	519304 · Advertising/Recruiting	195.00
	519305 · Postage & Mailing Expense	2,348.18
	519307 · Other Office Expense	2,068.07
	519308 · Credit card/ACH fee	2,393.96
	519309 · Payroll service fees	2,300.73
	Total 519300 · Office Expense	14,102.02
	533100 · Memberships & Licensing Fees	7,335.23
	545900 · Maintenance-Facilities & Imprv	
	545903 · Paint, Solvents & Chemicals	3,923.47
	545905 · Locks & Security System	693.84

Highlands Recreation District		6:39 PM
Profit & Loss		08/08/2024
July 2024		Accrual Basis
		Jul 24
	545909 · Other General Maintenance	618.79
	545912 · Vehicle Expense	255.90
	545913 · Ground/Facility Improvements	131.79
	Total 545900 · Maintenance-Facilities & Imprv	5,623.79
	563800 · Utility Expense	
	563801 · P G & E	8,211.81
	563802 · Water	1,854.83
	Total 563800 · Utility Expense	10,066.64
	585600 · Contract Expenses	
	585603 · Legal fees	-3,699.70
	585604 · Consultants	8,646.40
	Total 585600 · Contract Expenses	4,946.70
	596600 · Program Specific Expenses	
	596601 · Buses-ASP	2,475.00
	596602 · Spec Act-ASP	30.00
	596603 · Snacks-ASP	773.86
	596604 · Supplies-ASP	503.67
	596607 · Misc Exp-POOL	307.75
	596611 · Misc Exp-OTHER	29.31
	596614 · Pool Supplies	433.96
	596616 · Incrowd Rent	1,159.56
	596621 · EEC supplies	392.81
	596622 · EEC Snacks	400.69
	596625 · POOL CONCESSIONS	614.84
	596626 · MISC EXP-SWIM TEAM	479.95
	Total 596600 · Program Specific Expenses	7,601.40
	671200 · Telephone Service Charges	327.39
	673100 · Insurance	
	673101 · CAPRI-WORKERS COMP	1,673.75
	673102 · CAPRI-GEN INS	10,047.15
	Total 673100 · Insurance	11,720.90
	7311 · Fixed Assets-Equipment	
	731101 · Equip-Not Capitalized	601.55
	Total 7311 · Fixed Assets-Equipment	601.55
	Total Expense	183,378.15
	Net Income	45,095.21
<p>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 expenses will be forthcoming on the SMC Report issued by mid-August, at which time this data will be adjusted accordingly.</p>		

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			
Income										
152100 · Interest Earned	0.00	0.00	112.65	0.00	0.00	0.00	112.65			112.65
232100 · Park & Recreation Fees										
232101 · Refunds of Fees	0.00	0.00	0.00	-1,468.00	0.00	-2,252.20	-3,720.20			
232103 · Deposits Received/Returned	0.00	0.00	0.00	-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			
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	33,680.00	98,965.50	2,551.64	82,740.92	6,407.50	4,127.80	228,473.36			
Expense										
411100 · Permanent Salaries	4,392.21	4,033.85	3,914.66	0.00	0.00	0.00	12,340.72			
411101 · Temporary Out of Class	0.00	0.00	1,500.00	1,200.00	0.00	0.00	2,700.00			
416101 · Office Wages	0.00	0.00	5,844.77	0.00	0.00	0.00	5,844.77			
416102 · Pool Wages	0.00	0.00	0.00	22,432.54	0.00	0.00	22,432.54			
416103 · Maintenance Wages	0.00	0.00	3,673.11	0.00	0.00	0.00	3,673.11			
416104 · Supervision Wages	0.00	0.00	0.00	0.00	1,897.00	938.51	2,835.51			
416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	7,138.80	7,138.80			
416107 · ASP/Camp Wages	17,766.42	0.00	0.00	0.00	0.00	0.00	17,766.42			
416108 · EEC Wages	0.00	24,140.30	0.00	0.00	0.00	0.00	24,140.30			
416110 · Vacation Expense	0.00	0.00	-1,492.37	0.00	0.00	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	0.00	106.06	0.00	0.00	0.00	106.06			
515600 · Household Expense										
515601 · Recology	0.00	0.00	1,152.50	0.00	0.00	0.00	1,152.50			
515602 · Janitorial Supplies	7.40	345.91	470.50	71.71	0.00	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	0.00	5,903.02			

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
519300 · Office Expense										
519301 · Outside Printing & Copy Serv	0.00	0.00	4,458.16	69.35	0.00	0.00				4,527.51
519303 · General Office Supplies	0.00	0.00	268.57	0.00	0.00	0.00				268.57
519304 · Advertising/Recruiting	0.00	195.00	0.00	0.00	0.00	0.00				195.00
519305 · Postage & Mailing Expense	0.00	0.00	2,348.18	0.00	0.00	0.00				2,348.18
519307 · Other Office Expense	1,260.00	0.00	725.11	12.99	14.99	54.98				2,068.07
519308 · Credit card/ACH fee	0.00	0.00	2,393.96	0.00	0.00	0.00				2,393.96
519309 · Payroll service fees	0.00	0.00	2,300.73	0.00	0.00	0.00				2,300.73
Total 519300 · Office Expense	1,260.00	195.00	12,494.71	82.34	14.99	54.98				14,102.02
533100 · Memberships & Licensing Fees	0.00	129.99	7,205.24	0.00	0.00	0.00				7,335.23
545900 · Maintenance-Facilities & Imprv										
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	3,923.47	0.00	0.00				3,923.47
545905 · Locks & Security System	77.25	0.00	616.59	0.00	0.00	0.00				693.84
545909 · Other General Maintenance	0.00	0.00	468.97	149.82	0.00	0.00				618.79
545912 · Vehicle Expense	0.00	0.00	255.90	0.00	0.00	0.00				255.90
545913 · Ground/Facility Improvements	0.00	0.00	131.79	0.00	0.00	0.00				131.79
Total 545900 · Maintenance-Facilities & Imprv	77.25	0.00	1,473.25	4,073.29	0.00	0.00				5,623.79
563800 · Utility Expense										
563801 · P G & E	0.00	334.00	3,248.19	4,629.62	0.00	0.00				8,211.81
563802 · Water	179.24	420.75	358.53	896.31	0.00	0.00				1,854.83
Total 563800 · Utility Expense	179.24	754.75	3,606.72	5,525.93	0.00	0.00				10,066.64
585600 · Contract Expenses										
585603 · Legal fees	0.00	0.00	-3,699.70	0.00	0.00	0.00				-3,699.70
585604 · Consultants	0.00	0.00	8,646.40	0.00	0.00	0.00				8,646.40
Total 585600 · Contract Expenses	0.00	0.00	4,946.70	0.00	0.00	0.00				4,946.70
596600 · Program Specific Expenses										
596601 · Buses-ASP	2,475.00	0.00	0.00	0.00	0.00	0.00				2,475.00
596602 · Spec Act-ASP	30.00	0.00	0.00	0.00	0.00	0.00				30.00
596603 · Snacks-ASP	773.86	0.00	0.00	0.00	0.00	0.00				773.86

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			
596604 · Supplies-ASP	503.67	0.00	0.00	0.00	0.00	0.00	503.67			
596607 · Misc Exp-POOL	0.00	0.00	0.00	307.75	0.00	0.00	307.75			
596611 · Misc Exp-OTHER	0.00	0.00	29.31	0.00	0.00	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	0.00	0.00	1,159.56			
596621 · EEC supplies	0.00	392.81	0.00	0.00	0.00	0.00	392.81			
596622 · EEC Snacks	0.00	400.69	0.00	0.00	0.00	0.00	400.69			
596625 · POOL CONCESSIONS	0.00	0.00	0.00	614.84	0.00	0.00	614.84			
596626 · MISC EXP-SWIM TEAM	0.00	0.00	0.00	479.95	0.00	0.00	479.95			
Total 596600 · Program Specific Expenses	4,942.09	793.50	29.31	1,836.50	0.00	0.00	7,601.40			
671200 · Telephone Service Charges	73.75	0.00	253.64	0.00	0.00	0.00	327.39			
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	0.00	0.00	10,047.15			
Total 673100 · Insurance	0.00	0.00	11,720.90	0.00	0.00	0.00	11,720.90			
7311 · Fixed Assets-Equipment										
731101 · Equip-Not Capitalized	0.00	601.55	0.00	0.00	0.00	0.00	601.55			
Total 7311 · Fixed Assets-Equipment	0.00	601.55	0.00	0.00	0.00	0.00	601.55			
Total Expense	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 does not include any data from SMC Treasury (as of 8/8/24.) The SMC Report reflecting property tax income and 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

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Balance Sheet

08/08/2024

As of July 31, 2024

Accrual Basis

		JULY - PREVIOUS YEAR COMPARISON		FISCAL YEAR END - PREVIOUS 3-YEAR COMPARISON		
		Jul 31, 2024	Jul 31, 2023	Jun 30, 24	Jun 30, 23	Jun 30, 22
				PRELIMINARY	PRELIMINARY	FINAL
ASSETS						
Current Assets						
Checking/Savings						
	004000 · Petty Cash	100.00	100.00	100.00	100.00	300.00
	005000 · Silicon Valley Bank *FY24 Incl. Sweep Acct Balance	183,617.83	292,695.64	181,489.38	246,427.73	416,252.35
	006000 · Pettycash-pool	80.00	80.00	80.00	80.00	80.00
	007000 - Bank of New York Mellon					
	011100 · Cash in Treasury	4,439,883.01	3,791,104.39	4,542,608.79	3,883,842.03	3,292,125.90
	Total Checking/Savings	4,623,680.84	4,083,980.03	4,724,278.17	4,130,449.76	3,708,758.25
Accounts Receivable						
	1200 - Accounts Receivable					
	Total Accounts Receivable					
Other Current Assets						
	027000- Interest Receivable			0.00	0.00	8,632.46
	040000 · Prepaid Expenses	61,698.47	55,021.58	5,776.75	9,633.29	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	5,815,567.00
	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	-261,356.01
	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	118,326.37
90004 · Land						
	90004 · Land	19,532.00	19,532.00	19,532.00	19,532.00	19,532.00
90005 · Construction in Progress						
	90005 · Construction in Progress	202,125.73	22,697.00	202,125.73	22,697.00	27,461.50
	Total Fixed Assets	4,505,643.15	4,653,275.97	4,505,643.15	4,653,275.97	4,567,984.08
TOTAL ASSETS		9,191,022.46	8,792,277.58	9,235,698.07	8,793,359.02	8,304,341.32

Highlands Recreation District

Balance Sheet

As of July 31, 2024

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08/08/2024

Accrual Basis

		JULY - PREVIOUS YEAR COMPARISON		FISCAL YEAR END - PREVIOUS 3-YEAR COMPARISON		
		Jul 31, 2024	Jul 31, 2023	Jun 30, 24	Jun 30, 23	Jun 30, 22
				PRELIMINARY	PRELIMINARY	FINAL
LIABILITIES & EQUITY						
Liabilities						
Current 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	3,744.87
	066400 - Accrued Sales Tax	0.00	0.00	0.00	0.00	29.00
	Other Accrued Expenses	-2,092.80	0.00	75,507.43	62,225.00	124,781.02
	80002 · accr interest pay -bond	24,270.42	26,130.41	19,416.34	20,904.32	22,330.32
	80003 · Bond Principal accrual	135,666.67	132,000.00	123,333.34	120,000.00	115,000.00
	Total Other Current Liabilities	160,562.94	163,846.32	219,979.93	208,151.05	267,766.91
	Total Current Liabilities	166,497.92	165,658.92	237,588.96	220,331.65	319,426.79
Long Term Liabilities						
	265900 · COP-bond	1,743,333.33	1,891,000.00	1,755,666.66	1,903,000.00	2,046,000.00
	266000 · Compensated absences	44,905.36	45,670.29	46,397.73	43,359.24	55,325.47
	Total Long Term Liabilities	1,788,238.69	1,936,670.29	1,802,064.39	1,946,359.24	2,101,325.47
	Total Liabilities	1,954,736.61	2,102,329.21	2,039,653.35	2,166,690.89	2,420,752.26
Equity						
	081300 · Fund Balance	349,181.59	349,181.59	349,181.59	349,181.59	349,181.59
	081400 · Retained Earnings	4,239,636.32	3,667,515.84	3,667,515.84	3,149,753.71	2,167,360.04
	9998 · Amount to be provided	-1,903,270.42	-2,049,130.41	-1,898,416.34	-2,043,904.32	-2,183,330.32
	9999 · Investment in Capital Assets	4,505,643.15	4,653,275.97	4,505,643.15	4,653,275.97	4,567,984.08
	Net Income	45,095.21	69,105.38	572,120.48	518,361.18	982,393.67
	Total Equity	7,236,285.85	6,689,948.37	7,196,044.72	6,626,668.13	5,883,589.06
	TOTAL LIABILITIES & EQUITY	9,191,022.46	8,792,277.58	9,235,698.07	8,793,359.02	8,304,341.32

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 expenses will be forthcoming on the SMC Report issued by mid-August, at which time this data will be adjusted accordingly.

July 2024

P&L Budget Comparison (modified accr basis)										APPROVED BUDGET	100% % of Budget	DIFF Budget - Current YTD	DIFF Curr YTD - Last Yr YTD
July 23 through Jul 24													
	Jul 24	Jul 23	Jul 22	July 21 - Jul 22	July 21 - Jul 22	July 24 - Jul 24	July 24 - Jul 24						
Unrestricted beginning Fund Balance													
Income													
102100 Property Taxes	0.00	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	0.00%	-	-			
152100 Interest Earned	112.65	28,380.10	211.06	211.06	28,380.10	112.65	112.65	0.00%	(112.65)	(28,267.45)			
187100 State-aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-			
199200 All Other Local Govt Rev	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-			
199700 Cap grants & Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-			
232100 Park & Recreation Fees													
ASP	33,680.00	50,305.96	43,385.00	43,385.00	50,305.96	33,680.00	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	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	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	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	98,965.50	0.00%	(98,965.50)	(17,553.30)			
Other	2,438.99	2,313.80	0.00	0.00	2,313.80	2,438.99	2,438.99	0.00%	(2,438.99)	125.39			
Transaction fees	0.00	0.00	2,194.86	2,194.86	0.00	0.00	0.00	0.00%	-	-			
Total Park & Rec fees	228,360.71	236,453.27	216,334.80	216,334.80	236,453.27	228,360.71	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	0.00%	-	-			
265800 Miscellaneous Revenue **	0.00	1,442.00	4,576.38	4,576.38	1,442.00	0.00	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	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	12,340.72	0.00%	(12,340.72)	(10,473.16)			
411101 Temporary Out of Class	2,700.00	0.00	3,778.58	3,778.58	0.00	2,700.00	2,700.00	0.00%	(2,700.00)	2,700.00			
416101 Office Wages	5,844.77	6,402.12	8,563.63	8,563.63	6,402.12	5,844.77	5,844.77	0.00%	(5,844.77)	(557.35)			
416102 Pool Wages	22,432.54	21,755.49	20,821.04	20,821.04	21,755.49	22,432.54	22,432.54	0.00%	(22,432.54)	677.05			
416103 Maintenance Wages	3,673.11	3,360.15	3,402.67	3,402.67	3,360.15	3,673.11	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	2,835.51	0.00%	(2,835.51)	(26.20)			
416106 EEP Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-			
416105 Program Specialist-Staff	0.00	0.00	0.00	0.00	0.00	0.00	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	17,766.42	0.00%	(17,766.42)	925.72			
416108 EEC Wages	24,140.30	23,520.64	24,801.99	24,801.99	23,520.64	24,140.30	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	-1,492.37	0.00%	1,492.37	(3,803.42)			
431100 Social Security	5,547.71	5,970.96	5,820.53	5,820.53	5,970.96	5,547.71	5,547.71	0.00%	(5,547.71)	(423.25)			
431200 Medicare Contribution	1,297.46	1,394.86	1,361.25	1,361.25	1,394.86	1,297.46	1,297.46	0.00%	(1,297.46)	(97.40)			
445100 Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-			
463100 District Employee Benefits	10,818.48	21,262.71	15,840.45	15,840.45	21,262.71	10,818.48	10,818.48	0.00%	(10,818.48)	(10,444.23)			
PAYROLL EXP SUBTOTAL	107,904.65	128,494.27	115,257.82	115,257.82	128,494.27	107,904.65	107,904.65	0.00%	(107,904.65)	(20,589.62)			
416105 Program Specialist - Vendor	7,138.80	723.00	7,566.14	7,566.14	723.00	7,138.80	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	0.00%	-	-			
416111 ASP/Camp Contractors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-			
416112 EEC Contractors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-			
512100 Clothing & Uniforms	106.06	1,323.72	0.00	0.00	1,323.72	106.06	106.06	0.00%	(106.06)	(1,217.66)			
515600 Household Expense	5,903.02	3,825.00	0.00	0.00	3,825.00	5,903.02	5,903.02	0.00%	(5,903.02)	2,078.02			
519300 Office Expense	14,102.02	14,092.19	9,176.38	9,176.38	14,092.19	14,102.02	14,102.02	0.00%	(14,102.02)	9.83			
533100 Memberships	7,335.23	8,389.00	2,429.52	2,429.52	8,389.00	7,335.23	7,335.23	0.00%	(7,335.23)	(1,053.77)			
542300 Maintenance-Equipment	0.00	0.00	1,739.06	1,739.06	0.00	0.00	0.00	0.00%	-	-			
545900 Maintenance-Facilities & Imprv	5,623.79	5,358.71	7,267.78	7,267.78	5,358.71	5,623.79	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	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	0.00%	-	-			
585600 Contract Expenses	4,946.70	0.00	216.65	216.65	0.00	4,946.70	4,946.70	0.00%	(4,946.70)	4,946.70			
596600 Program Specific Expenses	7,601.40	12,344.96	3,656.33	3,656.33	12,344.96	7,601.40	7,601.40	0.00%	(7,601.40)	(4,743.56)			
671200 Telephone Service Charges	327.39	290.45	112.35	112.35	290.45	327.39	327.39	0.00%	(327.39)	36.94			
673100 Insurance	11,720.90	12,090.58	0.00	0.00	12,090.58	11,720.90	11,720.90	0.00%	(11,720.90)	(369.68)			
721102 F/A Struct. & Imprmnts not cap.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-			
731101 F/A Equipment not capitalized	601.55	0.00	0.00	0.00	0.00	601.55	601.55	0.00%	(601.55)	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	0.00%	(183,378.15)	(13,790.62)			
NET INC AFTER OPERATING EXP	45,095.21	69,106.60	73,643.77	73,643.77	69,106.60	45,095.21	45,095.21	0.00%	(45,095.21)	(24,011.39)			
633100 Bond-Interest Expense	0.00	0.00	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	0.00%	-	-			
721100 Fixed Assets-Structures/Improv	0.00	0.00	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	0.00	0.00	0.00%	-	-			
731100 Fixed Assets-Equipment	0.00	0.00	0.00	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	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	45,095.21	0.00%	(45,095.21)	(24,011.39)			
80002 Accrued Bond Interest payable						4,854.10	4,854.10						
80003 Accrued Bond Principal						12,333.35	12,333.35						
881100 Approp. for Contingencies													
088300 Capital Reserve													
882100 General Reserve													
Building Renovations Reserve													
Unassigned Fund balance													
**													
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 expenses will be forthcoming on the SMC Report issued by mid-August, at which time this data will be adjusted accordingly.													



MEMORANDUM

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	\$4,218,529

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 expense 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.

	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		\$ -	\$ 2,275	grant from QRIS
232100 - Park & Recreation Fees				
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	
265800 - Miscellaneous Revenue		\$ -	\$ -	
Total Income	\$ 1,259,325	\$ 1,304,547	\$ 1,297,918	36,318
Gross Profit				
Total Gross Profit	\$ 1,259,325	\$ 1,304,547	\$ 1,297,918	
Expense				
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		\$ -	\$ -	
416106 - OTH Wages		\$ -	\$ -	
416107 - ASP/Camp Wages		\$ -	\$ -	
416108 - EEC Wages	\$ 524,181	\$ 550,000	\$ 600,000	4.5% Pay increase - true cost of all teachers working 2080 hrs per year
416109 - Program Specialist-SwimTeam		\$ -	\$ -	
416110 - Vacation Expense	\$ -	\$ 4,600	\$ -	
416111 - ASP/Camp Contractors		\$ -	\$ -	
416112 - EEC Contractors		\$ -	\$ -	
431100 - Social Security	\$ 36,095	\$ 39,406	\$ 42,975	Previous formula calculated from wage estimates
431200 - Medicare Contribution	\$ 8,435	\$ 9,216	\$ 10,051	Previous formula calculated from wage estimates
445100 - Unemployment Insurance	\$ 32	\$ -	\$ -	
463100 - District Employee Benefits	\$ 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	\$ 19,250	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	\$ 47	\$ -	\$ -	
519304 - Advertising/Recruiting	\$ 4,302	\$ 2,000	\$ 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	\$ 1,586	\$ 2,500	\$ 2,500	licensing fees
542300 - Maintenance-Equipment	\$ 2,922	\$ 2,100	\$ 2,500	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 replaired 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 - Landscapel/Garden Expense	\$ 543	\$ 2,000	\$ 2,000	Tan bark/sand replenishment, gardening, etc.
545912 - Vehicle Expense		\$ -	\$ -	
545913 - Ground/Facility Improvements	\$ 84	\$ -	\$ -	
545900 - Maintenance-Facilities & Imprv - Other		\$ -	\$ -	
Total 545900 - Maintenance-Facilities & Imprv	\$ 18,947	\$ 9,700	\$ 12,350	
563800 - Utility Expense				
563801 - P G & E	\$ 6,252	\$ 9,000	\$ 8,000	95% of gas acct to pool and 5% + electric accts go to other, EEC acct is 1/2 of acct#-2234 to pool, 1/4 to other, 1/4 to EEC + acct#7707
563802 - Water	\$ 4,260	\$ 3,990	\$ 4,500	
563803 - Sewer Fees		\$ -	\$ -	
563800 - Utility Expense - Other		\$ -	\$ -	
Total 563800 - Utility Expense	\$ 10,511	\$ 12,990	\$ 12,500	
572200 - Employee Expense Reimb				
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-OFFICE		\$	-	\$	-		
596611 - Misc Exp-OTHER		\$	-	\$	-		
596612 - Special Events		\$	-	\$	-		
596613 - Conferences/Seminars	\$	430	\$	3,500	\$	4,500	In house trainings/continuing education - D/AD conference attendance
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	\$	9,550	\$	10,000	\$	8,000	price increase in supplies
596622 - EEC Snacks	\$	5,987	\$	9,500	\$	8,000	food prices has gone up; request for more quality snack items
596623 - EEC Special Activities	\$	1,376	\$	3,000	\$	3,000	Entertainment/food, etc for special events like graduation and implem
596624 - EEC Misc	\$	1,609	\$	1,500	\$	2,000	Staff meetings, teacher appreciation week- morale to maintain staff ret
596625 - POOL SNACK SHACK		\$	-	\$	-		
596626 - MISC EXP-SWIM TEAM		\$	-	\$	-		
596600 - Program Specific Expenses - Other		\$	-	\$	-		
Total 596600 - Program Specific Expenses	\$	18,952	\$	27,500	\$	25,500	
6331 - Bond Interest Expense	\$	60,481	\$	60,481	\$	60,481	
6332 - Bond Principal exp	\$	144,000	\$	144,000	\$	144,000	
671200 - Telephone Service Charges		\$	-	\$	-		
673100 - Insurance							
673101 - CAPRI-WORKERS COMP	\$	3,953	\$	8,473	\$	8,473	\$34,500 total - ASP-15%, EEC-23%, other -23%, pool-36%, seasonal-1%,
673102 - CAPRI-GEN INS		\$	-	\$	-		
673100 - Insurance - Other		\$	-	\$	-		
Total 673100 - Insurance	\$	3,953	\$	8,473	\$	8,473	
7211 - Fixed Assets-Structures/Improve							
721100 - Fixed Assets-Structures/Improve - Other			\$	-	\$	-	
721101 - Construction in Progress			\$	-	\$	-	
721102 - Fixed Assets-Not Capitalized			\$	-	\$	-	
Total 7211 - Fixed Assets-Structures/Improve			\$	-	\$	-	
7311 - Fixed Assets-Equipment							
731100 - Fixed Assets-Equipment - Other			\$	-	\$	-	
731101 - Equip-Not Capitalized			\$	-	\$	2,700	New laptop for Assistant Director + 700 dishwasher
Total 7311 - Fixed Assets-Equipment			\$	-	\$	-	
80000 - Interest Exp-Bond			\$	-	\$	-	
Total Expense	\$	984,902	\$	1,050,353	\$	1,114,825	
Net Income	\$	274,423	\$	254,194	\$	183,093	

	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				
232101 - Refunds - Fees	\$ (4,640)	\$ (7,500)	\$ (7,500)	Same number every year if people drop out of car
232102 - Bounced Checks-Fees	\$ (1,201)	\$ -	\$ -	
232100 - Park & Recreation Fees - Other	\$ 1,051,465	\$ 980,000	\$ 1,095,000	Based on current enrollment
Total 232100 - Park & Recreation Fees	\$ 1,045,624	\$ 972,500	\$ 1,087,500	
265800 - Miscellaneous Revenue	\$ 2,157	\$ -	\$ -	
Total Income	\$ 1,047,781	\$ 972,500	\$ 1,087,500	\$ 1,021,125
Total Expenses				
411100 - Permanent Salaries	\$ 96,772	\$ 102,068	\$ 106,661	ASP Director/Longevity + Increase
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		\$ -	\$ -	
416106 - ASP Wages		\$ -	\$ -	
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	\$ 5,996	\$ 5,000	\$ 5,500	
515600 - Household Expense				
515601 - Recology		\$ -	\$ -	
515602 - Janitorial Supplies	\$ 473	\$ 300	\$ 500	
515603 - Paper Products		\$ -	\$ -	
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	\$ 13,973	\$ 14,550	\$ 15,500	
519300 - Office Expense				
519301 - Outside Printing & Copy Serv		\$ 250	\$ 250	
519302 - Paper Products Expense		\$ -	\$ -	
519303 - General Office Supplies	\$ 11	\$ -	\$ -	Increased Recruiting costs via Indeed etc. & social
519304 - Advertising/Recruiting		\$ 1,000	\$ 1,500	
519305 - Postage & Mailing Expense		\$ -	\$ -	
519306 - Office Water Expense		\$ -	\$ -	
519307 - Other Office Expense	\$ 1,260	\$ 1,700	\$ 1,800	Epact & Thomson Reuters - emergency + licensing
519308 - Credit card/ACH fee		\$ -	\$ -	
519309 - Payroll service fees		\$ -	\$ -	
519300 - Office Expense - Other		\$ -	\$ -	
Total 519300 - Office Expense	\$ 1,271	\$ 2,950	\$ 3,550	
533100 - Memberships	\$ 425	\$ 500	\$ 500	Memberships Park & Rec
542300 - Maintenance-Equipment		\$ -	\$ -	
545900 - Maintenance-Facilities & Imprv				
545901 - Lumber & Carpentry Expense		\$ -	\$ -	
545902 - Plumbing & Piping	\$ 444	\$ -	\$ -	
545903 - Paint, Solvents & Chemicals		\$ -	\$ -	
545904 - Pool Supplies		\$ -	\$ -	
545905 - Locks & Security System	\$ 381	\$ 500	\$ 525	inflation
545906 - Signage Expense		\$ -	\$ -	
545907 - General Electrical Expense		\$ -	\$ -	
545908 - Motor, Pump & Generator		\$ -	\$ -	
545909 - Other General Maintenance	\$ 99	\$ -	\$ -	
545910 - Waters Systems Maintenance		\$ -	\$ -	
545911 - Landscape/Garden Expense		\$ -	\$ -	
545912 - Vehicle Expense		\$ 500	\$ 525	Fuel expense
545913 - Ground/Facility Improvements		\$ -	\$ -	
545900 - Maintenance-Facilities & Imprv - Other		\$ -	\$ -	
Total 545900 - Maintenance-Facilities & Imprv	\$ 924	\$ 1,000	\$ 1,050	
563800 - Utility Expense				
563801 - P G & E		\$ -	\$ 6,000	
563802 - Water	\$ 660	\$ -	\$ 750	
563803 - Sewer Fees		\$ -	\$ -	
563800 - Utility Expense - Other		\$ -	\$ -	
Total 563800 - Utility Expense	\$ 660	\$ -	\$ 6,750	
572200 - Employee Expense Reimb		\$ -	\$ -	
585600 - Contract Expenses				
585601 - Audit Fees		\$ -	\$ -	
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	\$ 250	

596600 - Program Specific Expenses				
596601 - Buses-ASP	\$ 7,362	\$ 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		\$ -	\$ -	
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	\$ -	\$ -	\$ -	
Total Expense	\$ 510,749	\$ 579,492	\$ 630,171	
Net Income	\$ 537,033	\$ 393,008	\$ 457,329	

OTHER

	CURRENT YTD	APPROVED FY 23-24	PROPOSED FY 24-25	24-25 NOTES
Income				
102100 - Property Taxes	\$ 638,723	\$ 656,369	\$ 682,624	4% increase
ERAF	\$ 188,803	\$ 160,560	\$ 179,363	5% decrease from actual
152100 - Interest Earned	\$ 132,985	\$ 100,000	\$ 135,000	\$4.5M @3% interest
187100 - State Aid	\$ -	\$ 37,500	\$ -	
1992 - All Other Local Govt Rev	\$ -	\$ -	\$ -	
1997 - Capital Grants & Contrib	\$ 65,333	\$ 227,833	\$ 7,343	Fema reimbursement for Landslide
232100 - Park & Recreation Fees				
232101 - Refunds - Fees		\$ (100)	\$ -	
232102 - Bounced Checks-Fees		\$ -	\$ -	
232100 - Park & Recreation Fees - Other	\$ 17,344	\$ 18,000	\$ 18,900	5% inflation increase
Total 232100 - Park & Recreation Fees	\$ 17,344	\$ 17,900	\$ 18,900	
265800 - Miscellaneous Revenue	\$ 9,225	\$ -	\$ -	
Total Income	\$ 1,052,413	\$ 1,200,162	\$ 1,023,229	\$ 176,933
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	\$ 14,250	\$ -	\$ -	
416100 - Extra Help Hours - Reg Pay	\$ -	\$ -	\$ -	
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	\$ -	\$ -	\$ -	
416106 - ASP - 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	\$ 25,674	\$ 32,080	\$ 30,839	Previous formula calculated from wage estimates
431200 - Medicare Contribution	\$ 6,011	\$ 7,503	\$ 7,212	Previous formula calculated from wage estimates
445100 - Unemployment Insurance	\$ -	\$ 1,000	\$ 1,000	
463100 - District Employee Benefits	\$ 57,849	\$ 62,360	\$ 66,725	7% inflation
512100 - Clothing & Uniforms	\$ 235	\$ 500	\$ 1,000	Admin staff apparel
515600 - Household Expense				
515601 - Recology	\$ 11,850	\$ 13,000	\$ 13,650	5% inflation increase
515602 - Janitorial Supplies	\$ 3,659	\$ 7,000	\$ 7,350	5% inflation increase
515603 - Paper Products	\$ -	\$ -	\$ -	
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	\$ 8,108	\$ 2,500	\$ 3,125	5% inflation increase + 500 social media
519305 - Postage & Mailing Expense	\$ 6,482	\$ 6,000	\$ 6,300	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	\$ 26,114	\$ 25,000	\$ 26,250	5% inflation increase
519300 - Office Expense - Other	\$ -	\$ -	\$ 10,000	Digitalizing documents and destruction of boxes
Total 519300 - Office Expense	\$ 109,031	\$ 106,000	\$ 124,800	
533100 - Memberships	\$ 12,328	\$ 10,243	\$ 20,755	5% inflation increase - recrolln replacement \$5k transfer +
542300 - Maintenance-Equipment	\$ 3,373	\$ 3,500	\$ 3,675	5% inflation increase
545900 - Maintenance-Facilities & Imprv				
545901 - Lumber & Carpentry Expense	\$ -	\$ -	\$ -	
545902 - Plumbing & Piping	\$ 3,017	\$ 22,500	\$ 23,625	5% inflation increase
545903 - Paint, Solvents & Chemicals	\$ -	\$ 1,000	\$ 1,050	5% inflation increase
545904 - Pool Supplies	\$ -	\$ -	\$ -	5% inflation increase
545905 - Locks & Security System	\$ 3,351	\$ 1,500	\$ 1,575	5% inflation increase
545906 - Signage Expense	\$ 1,322	\$ 450	\$ 473	5% inflation increase
545907 - General Electrical Expense	\$ 1,029	\$ 1,500	\$ 6,575	5K - upgrade Admin office electrical
545908 - Motor, Pump & Generator	\$ -	\$ -	\$ -	5% inflation increase
545909 - Other General Maintenance	\$ 5,146	\$ 10,000	\$ 10,500	5% inflation increase
545910 - Waters Systems Maintenance	\$ -	\$ -	\$ -	5% inflation increase
545911 - Landscape/Garden Expense	\$ 1,395	\$ 1,500	\$ 1,575	5% inflation increase
545912 - Vehicle Expense	\$ 4,695	\$ 5,000	\$ 5,250	5% inflation increase
545913 - Ground/Facility Improvements	\$ 1,945	\$ 7,500	\$ 7,875	5% inflation increase
545900 - Maintenance-Facilities & Imprv - Other	\$ -	\$ 7,500	\$ 11,875	4K break room improvement
Total 545900 - Maintenance-Facilities & Imprv	\$ 21,901	\$ 58,450	\$ 70,373	
563800 - Utility Expense				
563801 - P G & E	\$ 38,146	\$ 32,000	\$ 32,400	20% inflation increase (EEC 5, ASP 35, Other 35, Seasonal 5
563802 - Water	\$ 3,581	\$ 3,000	\$ 3,600	20% inflation increase
563803 - Sewer Fees	\$ 10,070	\$ 12,500	\$ 13,125	5% inflation increase
563800 - Utility Expense - Other	\$ -	\$ -	\$ -	
Total 563800 - Utility Expense	\$ 51,797	\$ 47,500	\$ 49,125	
572200 - Employee Expense Reimb	\$ -	\$ -	\$ -	
585600 - Contract Expenses				
585601 - Audit Fees	\$ 15,146	\$ 14,500	\$ 15,225	5% inflation increase
585602 - Bank Admin Fee	\$ -	\$ -	\$ -	
585603 - Legal fees	\$ 24,208	\$ 25,000	\$ 38,250	5% inflation increase + 12K Foundation
585604 - Consultants	\$ 97,575	\$ 15,000	\$ 47,750	Consultants + GM July & Aug
585600 - Contract Expenses - Other	\$ -	\$ -	\$ 42,500	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		\$ -	\$ -	
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				
6331 - Bond Interest Expense		\$ -	\$ -	
6332 - Bond Principal exp				
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	
Deprec - Interest Exp-Bond		\$ -	\$ -	
Total Expense	\$ 1,175,726	\$ 1,456,411	\$ 1,388,077	
Net Income	\$ (123,313)	\$ (256,249)	\$ (364,847)	

POOL

	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				
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	\$ 550,000	Roughly 5% increase- in
Total 232100 · Park & Recreation Fees	\$ 493,768	\$ 472,750	\$ 545,000	
264200 · Stale-Dated Cks		\$ -	\$ -	
265800 · Miscellaneous Revenue		\$ 300	\$ -	
Total Income	\$ 493,768	\$ 473,050	\$ 545,000	
Cost of Goods Sold				
50005 · Cost of Goods Sold		\$ -	\$ -	
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		\$ -	\$ -	
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		\$ -	\$ -	
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				

515601 · Recology		\$ -	\$ -	
515602 · Janitorial Supplies	\$ 1,828	\$ 500	\$ 1,800	Over budget this year. Ir
515603 · Paper Products		\$ -	\$ -	
515604 · Cleaning Chemical		\$ -	\$ -	
515605 · Cleaning Company	\$ 9,000	\$ 9,500	\$ 9,500.00	50000 - ASP-30%, EEC-4
515606 · Bins		\$ -	\$ -	
515600 · Household Expense - Other		\$ -	\$ -	
Total 515600 · Household Expense	\$ 10,828	\$ 10,000	\$ 11,300	
519300 · Office Expense				
519301 · Outside Printing & Copy Serv	\$ 138	\$ 500	\$ 500	signage and flyers- also
519302 · Paper Products Expense		\$ -	\$ -	
519303 · General Office Supplies	\$ 229	\$ 750	\$ 788	
519304 · Advertising/Recruiting	\$ 1,208	\$ -	\$ 1,000	additional \$500 for soci
519305 · Postage & Mailing Expense		\$ -	\$ -	
519306 · Office Water Expense		\$ -	\$ -	
519307 · Other Office Expense	\$ 216	\$ -	\$ -	
519308 · Credit card/ACH fee		\$ -	\$ -	
519309 · Payroll service fees		\$ -	\$ -	
519300 · Office Expense - Other		\$ -	\$ -	
Total 519300 · Office Expense	\$ 1,791	\$ 1,250	\$ 2,288	
533100 · Memberships	\$ 45	\$ 500	\$ 2190	1500 SMC Environment
542300 · Maintenance-Equipment	\$ 10,736	\$ 9,000	\$ 15,000.00	Knorr service contract 5
545900 · Maintenance-Facilities & Imprv				
545901 · Lumber & Carpentry Expense		\$ -	\$ -	
545902 · Plumbing & Piping	\$ 100	\$ -	\$ -	
545903 · Paint, Solvents & Chemicals	\$ 27,959	\$ 23,000	\$ 25,300	10% Increase
545904 · Pool Supplies	\$ 1,607	\$ -	\$ 2,000	Pool Maintanance e.g. l
545905 · Locks & Security System	\$ 12	\$ -	\$ -	
545906 · Signage Expense		\$ -	\$ -	
545907 · General Electrical Expense	\$ 525	\$ -	\$ 2,500	New wiring for lighting
545908 · Motor, Pump & Generator		\$ -	\$ -	
545909 · Other General Maintenance	\$ 166	\$ -	\$ 2,000	Other General mainten
545910 · Waters Systems Maintenance		\$ -	\$ -	
545911 · Landscape/Garden Expense		\$ -	\$ -	
545912 · Vehicle Expense	\$ 9	\$ -	\$ -	
545913 · Ground/Facility Improvements	\$ 527	\$ -	\$ -	
545900 · Maintenance-Facilities & Imprv - Other		\$ -	\$ -	
Total 545900 · Maintenance-Facilities & Imprv	\$ 30,904	\$ 23,000	\$ 31,800	
563800 · Utility Expense				
563801 · P G & E	\$ 82,361	\$ 65,000	\$ 81,250	25% increase due to us
563802 · Water	\$ 7,821	\$ 6,000	\$ 9,000	increase in water + nee
563803 · Sewer Fees		\$ -	\$ -	
563800 · Utility Expense - Other		\$ -	\$ -	
Total 563800 · Utility Expense	\$ 90,182	\$ 71,000	\$ 90,250	

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	\$ 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		\$ -	\$ -	

Total 673100 · Insurance	\$ 6,187	\$ 13,000	\$ 13,000
7211 · Fixed Assets-Structures/Improve			
721100 · Fixed Assets-Structures/Improve - Other		\$ 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		\$ -	\$ -
Total Expense	\$ 613,730	\$ 552,620	\$ 651,507
Net Income	\$ (119,961)	\$ (79,570)	\$ (106,507)

Pool Remodel

SEASONAL

	CURRENT YTD	APPROVED FY 23-24	PROPOSED FY 24-25
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	\$ (13,215)	\$ (17,000)	\$ (17,000)
232102 - Bounced Checks-Fees	\$ (20)	\$ -	\$ -
232100 - Park & Recreation Fees - Other	\$ 129,262	\$ 185,000	\$ 185,000
Total 232100 - Park & Recreation Fees	\$ 116,027	\$ 168,000	\$ 168,000
264200 - State-Dated Cks		\$ -	\$ -
265800 - Miscellaneous Revenue		\$ -	\$ -
Total Income	\$ 116,027	\$ 168,000	\$ 168,000
Cost of Goods Sold			
50000 - Cost of Goods Sold		\$ -	\$ -
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		\$ -	\$ -
416103 - Maintenance Wages		\$ -	\$ -
416104 - Supervision Wages	\$ 18,324	\$ 21,000	\$ 21,945
416105 - Program Specialist	\$ 60,055	\$ 88,000	\$ 88,000
416106 - DSP Wages		\$ -	\$ -
416107 - ASP/Camp Wages	\$ 3,653	\$ -	\$ -
416108 - EEC Wages		\$ -	\$ -
416109 - Program Specialist-SwimTeam		\$ -	\$ -
416110 - Vacation Expense		\$ -	\$ -
416111 - ASP/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			
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		\$ -	\$ -
519302 - Paper Products Expense		\$ -	\$ -
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			
545901 - Lumber & Carpentry Expense		\$ -	\$ -
545902 - Plumbing & Piping		\$ -	\$ -
545903 - Paint, Solvents & Chemicals		\$ -	\$ -
545904 - Pool Supplies		\$ -	\$ -
545905 - Locks & Security System	\$ 254	\$ -	\$ -
545906 - Signage Expense		\$ -	\$ -
545907 - General Electrical Expense		\$ -	\$ -
545908 - Motor, Pump & Generator		\$ -	\$ -
545909 - Other General Maintenance	\$ 109	\$ -	\$ 250

24-25 NOTES

4.5% Increase

545910 - Waters Systems Maintenance		\$ -	\$ -
545911 - Landscape/Garden Expense		\$ -	\$ -
545912 - Vehicle Expense		\$ -	\$ -
545913 - Ground/Facility Improvements	\$ 425	\$ -	\$ 250
545900 - Maintenance-Facilities & Imprv - Other		\$ -	\$ -
Total 545900 - Maintenance-Facilities & Imprv	\$ 789	\$ -	\$ 500
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		\$ -	\$ -
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	\$ 7,350
596613 - Conferences/Seminars	\$ -	\$ 1,000	\$ 1,000
596614 - Pool Supplies		\$ -	\$ -
596615 - Sport League	\$ -	\$ 300	\$ 300
596616 - Incrowd Rent		\$ -	\$ -
596617 - Seasonal Programs	\$ 300	\$ 1,000	\$ 1,050
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	\$ 9,700
6331 - Bond Interest Expense		\$ -	\$ -
6332 - Bond Principal exp		\$ -	\$ -
671200 - Telephone Service Charges		\$ -	\$ -
673100 - Insurance			
673101 - CAPRI-WORKERS COMP	\$ 192	\$ 368	\$ 386
673102 - CAPRI-GEN INS		\$ -	\$ -
673100 - Insurance - Other		\$ -	\$ -
Total 673100 - Insurance	\$ 192	\$ 368	\$ 386
7211 - Fixed Assets-Structures/Improve			
721100 - Fixed Assets-Structures/Improve - Other		\$ -	\$ -
721101 - Construction in Progress		\$ -	\$ -
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	\$ -	\$ -	\$ -
Total Expense	\$ 91,515	\$ 126,580	\$ 129,957
	\$ 24,512	\$ 41,421	\$ 38,043

RENTALS

	CURRENT YTD	APPROVED FY 23-24	PROPOSED FY 24-25
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	\$ (12,121)	\$ (15,000)	\$ (15,000)
232102 · Bounced Checks-Fees		\$ -	\$ -
232100 · Park & Recreation Fees - Other	\$ 108,369	\$ 110,000	\$ 121,500
Total 232100 · Park & Recreation Fees	\$ 96,248	\$ 95,000	\$ 106,500
261000 · Water-Devel Chrg		\$ -	\$ -
265800 · Miscellaneous Revenue		\$ -	\$ -
Total Income	\$ 96,248	\$ 95,000	\$ 106,500
Cost of Goods Sold			
50000 · Cost of Goods Sold		\$ -	\$ -
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	\$ 40,000	\$ 41,800
416105 · Program Specialist		\$ -	\$ -
416106 · ASP Wages		\$ -	\$ -
416107 · ASP/Camp Wages		\$ -	\$ -
416108 · EEC Wages		\$ -	\$ -
416109 · Program Specialist-SwimTeam		\$ -	\$ -
416110 · Vacation Expense		\$ -	\$ -
416111 · ASP/Camp Contractors		\$ -	\$ -
416112 · EEC Contractors		\$ -	\$ -
431100 · Social Security	\$ 2,621	\$ 2,480	\$ 2,592
431200 · Medicare Contribution	\$ 613	\$ 580	\$ 606
445100 · Unemployment Insurance		\$ -	\$ -
463100 · District Employee Benefits	\$ 220	\$ 6,305	\$ 6,746
512100 · Clothing & Uniforms		\$ -	\$ -
515600 · Household Expense			
515601 · Recology		\$ -	\$ -
515602 · Janitorial Supplies		\$ -	\$ -
515603 · Paper Products		\$ -	\$ -
515604 · Cleaning Chemical		\$ -	\$ -
515605 · Cleaning Company	\$ 1,800	\$ 1,900	\$ 2,000
515606 · Bins		\$ -	\$ -
515600 · Household Expense - Other		\$ -	\$ -
Total 515600 · Household Expense	\$ 1,800	\$ 1,900	\$ 2,000
519300 · Office Expense			
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		\$ -	\$ -
Total 519300 · Office Expense	\$ 418	\$ -	\$ 750
533100 · Memberships		\$ 350	\$ -
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		\$ -	\$ -
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	\$ -	\$ -
563800 · Utility Expense			

24-25 NOTES

4.5% increase

50000 - ASP-30%, EEC-40

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		\$ -	\$ -
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		\$ -	\$ -
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			
673101 - CAPRI-WORKERS COMP	\$ 324	\$ 736	\$ 788
673102 - CAPRI-GEN INS		\$ -	\$ -
673100 - Insurance - Other		\$ -	\$ -
Total 673100 - Insurance	\$ 324	\$ 736	\$ 788
7211 - Fixed Assets-Structures/Improve			
721100 - Fixed Assets-Structures/Improve - Other		\$ -	\$ 5,600
721101 - Construction in Progress		\$ -	\$ -
721102 - Fixed Assets-Not Capitalized		\$ -	\$ -
Total 7211 - Fixed Assets-Structures/Improve	\$ -	\$ -	\$ 5,600
7311 - Fixed Assets-Equipment			
731100 - Fixed Assets-Equipment - Other		\$ -	\$ -
731101 - Equip-Not Capitalized		\$ -	\$ -
Total 7311 - Fixed Assets-Equipment	\$ -	\$ -	\$ -
Total Expense	\$ 48,504	\$ 52,351	\$ 60,882
Net Income	\$ 47,744	\$ 42,649	\$ 45,618

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 Reduction 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

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

Revenue														Total	
rates	July	August	September	October	November	December	January	February	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	39	40	41	41	41	41	41	41		
	\$ 1,632.0		Less 3 grads +1 p + 1 resident	+ 1 resident	+ 1 resident	+ 1 resident	+ 1 resident	+ 1 resident							