



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"

Topic: HRD Regular Board Meeting

Time: September 8, 2026, 07:00 PM Pacific Time (US and Canada)

Location: Multi-Purpose Room, Highlands Recreation District, 1851 Lexington Ave., San Mateo, CA 94402

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:

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Join Zoom Meeting

<https://us06web.zoom.us/j/86897396127?pwd=ENb0lMPaCMhygsOg8RcBVV3XS2GppB.1>

Meeting ID: 868 9739 6127

Passcode: 041879

1. Call to Order
2. Review and approval of the minutes for:
 - a. Regular Board Meeting on August 11, 2026
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 for 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 Information Report
 - a. Administration
 - b. Programming
5. Board Discussion on Strategic Priorities and Outcomes – Financial, Community, Facilities/Projects, Program/Services, Transparency
6. Financial Information Report
 - a. July Monthly Statement Memo
 - b. July 2026 to August 2026 Monthly Statement (Preliminary)
7. Old Business:
 - a. Discussion/Action: Review and approve the American Red Cross Disaster Relief Facility Use Agreement

Report: Tamsen Burke, General Manager

Description: This item will be a Board discussion of a past American Red Cross (ARC) Facility Use Agreement (20170609) with the Highlands Recreation District as a Disaster Relief location and determine to take action for the District will re-engage in the agreement per ARC request.

8. New Business:

- a. Discussion: Review the San Mateo County Controller's Office Excess Educational Revenue Augmentation Fund (ERAF) Distribution Notice FY 2026-2027.
Report: Tamsen Burke, General Manager
Description: This item is for Board review of the San Mateo County Controller's Office Excess ERAF Distribution Notice FY 2026-2027. Presentation of the San Mateo County Controller's Office Excess ERAF Distribution Notice FY 2026-2027 confirms the Board's receipt of the notice for the fiscal year 2026-2027.
- b. Discussion/Action: Review and Approve the Resolution 2026-04 State Of California Governor's Office Of Emergency Services Designation Of Applicant's Agent Non-State Agencies OES-Fpd-130 (Rev. 10-2022)
Report: Tamsen Burke, General Manager
Description: This item is a Board discussion and action to approve the Resolution 2026-04 to remove 2025 authorized agent Assistant General Manager and to approve the Authorized Agents by title only to authorize and execute on behalf of the Highlands Recreation District the California Governor's Office of Emergency Services for the purpose of obtaining federal financial assistance for any existing or future grant programs.
- c. Discussion/Action: Review and Approve the Resolution 2026-05; 2026 Biennial Conflict of Interest (COI).
Report: Tamsen Burke, General Manager
Description: This item will be a Board discussion and approve updated 2026 Biennial Conflict of Interest (COI). The Political Reform Act requires every local government agency to review its Conflict of Interest (COI) Code biennially. A COI Code informs public officials, governmental employees, and consultants of the financial interests they must disclose on their Statement of Economic Interests (Form 700). This will be submitted to the Assessor-County Clerk-Recorder & Elections, County of San Mateo for review and it will be effective upon approval.
- d. Discussion/Action: Review and Approve Amendment to the Americans with Disabilities Act (ADA) Policy April 2025.
ADA Policy Report: Tamsen Burke, General Manager
Description: This item will be a Board review, discussion, and approval of amendments to the Board approved ADA Policy 2025, based priority recommendations from the CAPRI Cycle XX District Visit on June 23, 2026. The amendments are to update the grievance procedures, update ADA Compliance Officer, and District Notice and Public Input for transparency.
- e. Discussion/Action: Review and Approve the Boundary Policy
Report: Tamsen Burke, General Manager
Description: This item will be a Board review, discussion, and approval The CAPRI Cycle XX District Visit on June 23, 2026, priority recommendations that the District should establish a boundary policy.
- f. Discussion/Action: Review and Approve Bookkeeper Position Proposal
Report: Tamsen Burke, General Manager
Description: This item will be a Board review, discussion, and approval of Bookkeeper Position retention vs. Bookkeeping Service.
- g. Discussion/Action: Authorize General Manager to formally reject a Government Claims Act claim dated August 17, 2025, and signed by Wen Liang.
Report: Tamsen Burke, General Manager

Description: This claim relates to an injury allegedly sustained by a minor while participating in a camp operated by an entity renting a District facility. The District's insurer, California Association for Park and Recreation Indemnity (CAPRI), has tendered this claim to two entities operating camps at District facilities when the alleged accident occurred. CAPRI also recommends the Board authorize the General Manager to formally reject this claim.

9. Upcoming Meetings:

- a. Board of Directors: October 13, 2026, November 10, 2026, December 8, 2026

10. Review and Payment of Bills:

- a. Action: Motion to approve Expenditures
Report: Bookkeeper
Description: This is a routine item of the itemized bills for Board review and approval.
Recommendation: Approve the Expenditures

11. HRD Board of Directors Announcements

12. Closed Session:

- a. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION. Pursuant to Government Code Section 54956.9(d)(2), conference with legal counsel regarding significant exposure to litigation as described in a June 9, 2026, letter from the Law Offices of Peter L. Balogh and a claim dated August 17, 2025, signed by Wen Liang, which claim and letter will be made available for public inspection upon request pursuant to Government Code Section 54957.5 (one potential case).

13. 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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1369 Sturgeon Way, San Jose, CA

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Meeting ID: 868 9739 6127

Passcode: 041879

Board Members:

Andrew Aquino
Chris Carlos
Pam Merkadeau
Ranya Francis (Vice President)
Uy Ut (President)

Staff:

Tamsen Burke (General Manager)
Mike Koenig (Director ASP)

1. Call to Order

The meeting was called to order at 7:09pm by Director Ut

2. Review and approval of the minutes for:

- i. Board Member Aquino made a motion, Board Member Carlos second, to approve the Regular Board Meeting Minutes from Regular Board Meeting on July 14, 2026. The motion passed.
Vote: UU – Y; AA – Y; CC – Y; PM – Y; RF – Abstain
- ii. Board Member Carlos made a motion, Board Member Aquino second, to approve the Standing Budget Committee Meeting Minutes on July 30, 2026. The motion passed.
Vote: UU – Abstain; AA – Y; CC – Y; PM – Abstain; RF – Abstain

3. Public Forum:

- i. Public Comments were received.

4. Manager's Information Report

- a. Administration
- b. Programming

5. Board Discussion on Strategic Priorities and Outcomes – Financial, Community, Facilities/Projects, Program/Services, Transparency.
 - i. No action was taken
6. Financial Information Report
 - a. July 2026 Monthly Statement Memo (pending budget approval to be presented September 8, 2026)
 - b. August 2026 Monthly Statement (Preliminary)

Note: *Item 8.a Annual Workforce Vacancy, Recruitment, and Retention Report (AB 2561 Compliance) must be reviewed by the Board of Directors prior to Item 7.a Adoption of the Final FY 2026 2027 Budget, in accordance with the requirements of AB 2561.*

7. Old Business:
 - a. Discussion/Action: Adoption Final FY 2026-2027 Budget
 - i. Board Member Francis made a motion, Board Member Ut second, to adopt the Final FY 2026-2027 Budget. The motion passed. Vote: UU - Y; AA - Y; CC - Y; PM - Y; RF - Y
 - b. Discussion/Action: Discussion and Direction to Management on free facility rentals, staffing expenses, and district resources to public.
 - i. No action was taken
 - c. Discussion/Action: Reopen a prior Board Action
 - i. Board Member Carlos made a motion, Board Member Aquino second, to Reopen a prior Board Action. The motion failed. Vote: UU - N; AA - N; CC - N; PM - N; RF - N
 - d. Discussion/Action: Review, reconsider or rescind the approved Co-sponsorship Agreement with Highlands Community Association (HCA) for 2026 Special Events (July 4 Celebration & Fundraiser)
 - i. No action was taken
8. New Business:
 - a. Discussion: Annual Workforce Vacancy, Recruitment, and Retention Report (AB 2561 Compliance)
 - i. No action was taken
 - b. Discussion/Action: Review and discuss the American Red Cross Disaster Relief Facility Use Agreement
 - i. No action was taken
9. Upcoming Meetings:
 - a. Board of Directors: October 13, 2026, November 10, 2026, December 8, 2026
10. Review and Payment of Bills
 - i. Board Member Board Member Aquino made a motion, Board Member Carlos second, to pay the bills. The motion passed unanimously. Vote: AA - Y; CC – Y; PM – Abstain; UU – Y; RF – Y
11. HRD Board of Directors Announcements
12. Adjournment
 - i. Board Member Aquino made a motion, Board Member Francis second, to adjourn the meeting. The motion passed unanimously. Vote: AA - Y; CC – Y; PM – Y; UU – Y; RF – Y

The Meeting adjourned at 9:31 pm on August 8, 2026.

Respectfully submitted

Tamsen K. Burke
Interim Board Secretary

Board President of Vice President (Print) _____

Signature _____



MEMORANDUM

Date: August 11, 2026
To: Board of Directors
From: Tamsen K. Burke, General Manager
Re: General Manager Report

IMPORTANT DISTRICT-WIDE EVENTS

2026 – 2027 Holiday Dates

Halloween Family Fun Night: October 30, 6:30pm – 8:30pm

Breakfast with Santa: December 5, 2026, 10:00am – 12:00pm

Eggstravaganza: March 20, 10:00am – 12:00pm

LEGISLATION

AB 1821 (Pacheco) California Public Records Act: agency response time. Location: Senate Appropriations. Summary: This bill extends the deadline for public agencies to provide an initial response to a Public Records Act request by converting “10/14 days” to “10/14 business days.”

SB 992 (Niello) County auditors: special districts: annual audit exceptions. Location: Assembly Consent Calendar. Summary: This bill raises the annual revenue threshold at which special districts may use alternative financial oversight mechanisms in lieu of conducting an annual audit. This bill is sponsored by CSDA.

ADMINISTRATION

Facility Project Updates

- Administrative Office Renovations (August, RFP, Extension due to limited bids and incomplete submittals)
- Bookkeeper Flat Fee Service (August/September, RFP deadline August 3, 2026) or FTE hire.
- North Landslide/Retaining Wall: (north of bathrooms) Waiting on Permit | BLD2025-00492 to the San Mateo County Planning and Building Department, Redwood City, CA. Romig Engineers, Inc. | Geotechnical Services Drilling permit proposed geotechnical investigation is to be performed under San Mateo County Annual Geotechnical Permit No. AGDP-26-19960 submitted to county June 8, Drilling. Plan Review Consolidation; Plan Preparation for Issuance. County requested additional boring plans from BFK be performed in design, Romig engineer to incorporate into their report and resubmit. (September, RFP deadline August 30, 2026). Resubmittal under review.
- Trenchless Sewer Replacement: The Board of Directors approved the resolution of the board of directors of the Highlands Recreation District adopting the informal bidding

procedures under the uniform public construction cost accounting act to begin the selection of contractors for the Scope of Work to replace approximately Sewer Line Replacement adjacent to stairs at basketball court, through playground, parking lot (August, RFP deadline July 31, 2026). Extension September 10, 2026.

- Tennis Court Resurfacing: Preliminary conversation with Tennis pros on planning. Potential target date May 2027 after completion of Retaining Wall.
- Pool Renovation Preliminary Assessment and Community Engagement (September 2026)
- Preliminary preparation for Resurfacing parking, walkways, sport court; landscaping for January 2027.
- RFP for Custodial due October 2026, IT Services due September 30, 2026.
- Lead Testing of all districts water sources – due April 2027

Administrative Projects Updates

- Mullen Coughlin Engagement Letter & Contact Kroll Incident Call Center closed 8/24/2026. No outstanding action items for this incident response.

Financial

- Assessed Valuation For Year 2026 – 2027 Highlands Recreation District
 - Exhibit B
- County of San Mateo 2026-2027 Excess ERAF
 - The County distributes excess ERAF as follows:
 - Every August
 - 45% of the prior year's total excess ERAF amount
 - 5% reserves held from the total excess ERAF amount from 3 years ago
 - Every January
 - 50% of the current year's total excess ERAF amount
 - The August 2026 distribution is scheduled for Thursday, August 20
 - FY 2026-2027 Distribution List Schedule Exhibit C

Grants

- The California Department of Parks and Recreation's Office of Grants and Local Services (OGALS), Outdoor gym exercise equipment., Picnic/Bar-B-Que areas, Playground and tot lot. Applications are Due January 14, 2027, by 11:59 PM.
- Peninsula Health Care District, Healthy Aging and Living, Application submitted for grant proposal consideration. Requested \$15,000-\$20,000 to support Senior programs and services which pay instructors, enhanced programs, fitness equipment in cooperation with our services to the Senior Network. Thank you to Diana and Richard Shu for your partnership with the Senior Network.
- GameTime's Community Champions Playground Grant due October 23, 2026, for EEC playground upgrades (infant – toddler). This is consideration from the CAPRI Cycle Review to upgrade the EEC playground and remove all wood structures.

Human Resources & Staff Engagement:

- Completed CAPRI Final Payroll for Workers Compensation FY 25-26
- Review of District Benefits and Annual Renewal agreements
 - Open Enrollment deadline 12/1/26
 - Navia FSA Renewal
 - Kaiser – agreement review and plan for open enrollment 2027 plan year.
 - IRA and 457

- New Staff
 - Recreation / Rentals - Hired Recreation Coordinator, Tais Calderon Alvarez, start date September 8, 2026. Bachelor's degree from California State University, Sacramento. Worked at The Well at Sacramento State as Supervisor, Recreation, Fitness; ACC Senior Services as Recreation and Wellness Intern. Bilingual (Spanish), 5 yrs Customer Service in communities.
 - EEC Teacher – Hired Monica Butcher, Lead Teacher, Bright Horizons at San Mateo Bachelors degree Early Education, Notre Dame De Namur University, Started July 2026.

Facilities & Maintenance

- Safety Committee completed Q3 meeting.
- Upgraded EEC Trane Computer System Software for HVAC systems
- Pool Bathrooms closed to scope and jet sewer lines assessment of cracked or damaged lines pending.
- CPI replacement plan for EEC washer/dryer in budget
- Completed CAPRI Facilities and Maintenance priorities

Operations:

- September is "National Preparedness Month" and focuses on the importance of being ready for emergencies, hazards.
- District will prepare annual safety and emergency drills including fire, earthquake, lock-down with CERT providing assessment and feedback.
- Directors/Supervisors to conduct a PPE assessment through written certification will be completed and filed with San Mateo County Health Environmental Services. This was a CAPRI priority recommendation. The workplace hazards will be evaluated, appropriate PPE identified, and employees will receive the necessary information and training.
- Implemented R&R plan for computers, (4) replaced computers unable to install Microsoft operating systems 11.0 software and upgraded 21" monitors.
- Interviewing contract providers for preliminary plans and recommendations gathering contract agreements, and service providers for review and consideration of HRD Renovation Project FY 2026-2028.
 - Aquatic Design Group (Dennis Berkshire)
 - Aquatic Facility Renovation and Consulting
 - RSM designs (Ladera)
 - COAR Design Group
 - Marcy Wong Donn Logan Architects (City of San Francisco)
 - ELS Architects

Board Of Directors Directives Schedule

The General Manager has created a schedule to record the Board of Directors requests for additional information or action by the General Manager from each meeting to be complete or provide a status report. Attached is a time stamp response/action for record keeping (see attached).

MEETING 06.09.2026

Tasks - Directives	Director Requested	Responsible	Updates / Completion Notes
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Board of Director Training and Certification Reminder	Director Carlos	Tamsen Burke	In General Manager Report
Bookkeeper Flat Fee Service	Director Merkadeau	Tamsen Burke	In Process

Exhibit A

County San Mateo Building Permit
Record BLD2025-00492: Landscaping / Retaining Wall

BLD2025-00492 Additional Requirements (7.28.2026)

Revised package for resubmittal to the County. It includes a revised geotechnical letter, an updated plan set with civil and structural, and signed structural calculations. The beam increased in size and the depth of embedment changed. The clouded changes on the structural plans show the changes.

This should resolve the remaining comments from the County. Transmitted through the County submittal portal. Following up with County and Board of Supervisors to execute permits for September 2026 start date.

Processing Status

Click on arrows or plus signs to see more details

	▶	Application Submittal
	▶	Plan Review Distribution
	▶	Building Review
	▶	Planning Review
	▶	Public Works
	▶	Civil and Drainage Review
▶		Environmental Health Review
	▶	Geotechnical Review
		Sewer Review
		Water Review
		Fire Review
		Additional Review
		PCB Monitoring
		Grading Permit

	EC Pre-Construction
	Waste Management Review
✓ ▶	Review Consolidation
	Plan Preparation for Issuance
	Ready to Issue Permit
	Inspections
✓ ▶	EC-Tree PreSite - EC PRE-SITE

Exhibit B

BLD2026-01915

Installation and inspection of AC-C AquaClimb Classic (2) structures

BLD2026-01915	Landscaping / Retaining Wall	Installation and inspection of AC-C AquaClimb Classic (2) structures at the pool	1851 LEXINGTON AVE, SAN MATEO CA 94402-0000	ACA Update	Resubmitted 06/17/2026
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MEMORANDUM

Date: September 8, 2026

To: Tamsen Burke, General Manager

From: Rodney Centeno, Aquatic Supervisor

Re: Aquatic Supervisor Report

Program/Department Overview:

August began with peak attendance in nearly all aquatics activities: swim lessons, camps, group rentals, birthday parties, rec swimming, and lap swimming. The month ended as it often does with the departure of many seasonal lifeguards and swim instructors as they prepare for their academic year. We also experience the end of most summer camps and rentals. As we enter the Fall we focus on offering as many swim lesson options as possible, adjusting the pool hours only minimally, developing the year-round swim team and welcoming new rental groups to Highlands.

Key Highlights:

- Closed out a very active summer of lessons, camps, rentals and swim team.
- Welcomed 30+ swimmers for assessments for Highlands Swim Team.
- Filled first month of Fall swim lessons and opened more weekday afternoon options.
- Welcomed two new group rentals to Highlands for September/October.
- Fall/Winter program schedule to include lifeguard courses, water polo, adult swim workouts.

Aquatic Programs

- Aquatrack Fitness: Monday/Wednesday/Friday 8:05am - 9:05am
- Swim Lessons: Monday-Friday 1:00-6:00pm, Saturday 9:00-11:30am
 - Highest demand weekdays 4:00-6:00pm, Saturdays 9:00-11:00am
- Swim Team: Bronze M-Th 5:00-6:00pm, Silver 5:45-7:15pm, Gold/Platinum 5:45-7:30pm

Fall Pool Hours

- Monday -Friday: 7:30-11:45am Lap Swim, 1:00-4:45pm Open Swim*, 6:00-8:00pm Lap Swim
- Saturday: 9:00-11:45am Lap Swim, 12:00-4:00pm Open Swim
- Sunday: 12:00-4:00pm Open Swim

** Open Swim is meant to convey that we adjust lanes to accommodate Rec or Lap Swimmers.*

Financials

- August figures will show steady-strong pool rental income, lesson income and group rental income. Weekend drop-in swims above average, weekday lap swim increasing week by week. Swim team growth beginning mid-August will continue through end-September.



Staff Development & Training

- Aquatic Coordinator will enroll in Red Cross Lifeguard Instructor course during Fall and will be teaching Lifeguard Certification courses at Highlands in late Winter/early Spring
- Aquatic Coordinator will enroll in Certified Pool Operator course during late Fall/early Winter.
- Aquatic Coordinator and Aquatic Supervisor will send monthly staff update to seasonal staff to keep them abreast of certification requirements and to keep them connected to HRD during off season.
- Goal to enroll one instructor in Red Cross WSI course during Fall/Winter 2026.

August/September Swim Lessons

We will continue to offer lesson sessions of 2-week duration Monday through Saturday. A new on-line option to purchase a 4-pack of lessons allows some flexibility for clients and lesson coordinator to schedule lessons by appointment, outside of the regular session structure. We are prepared to teach, and will be marketing, lessons for all age groups and during off-peak hours. Recent rental groups (synchronized swim, scuba, youth camp) will be receiving updated lesson information for their participants.

Swim Team (HDAC)

Fall/Winter 2026/2027 Registration opened the last week of August. One week break August 31-September 4. First practice and parent meeting scheduled for Wednesday, September 9. Meet schedule in process.



MEMORANDUM

Date: September 8, 2026

To: Tamsen Burke, General Manager

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

Re: ASP/IC Program Update

PROGRAM/DEPARTMENT OVERVIEW

- Program staff are currently exploring additional enrichment opportunities for the children. The plan is to run two sessions as we did last year. The first session would run from October 14 through December 16. The second session would run January 20 through March 24. This year we're looking to do cooking and household science.
- The program is offering rec swim for the ASP kids which began on August 19. The program will offer free swim through September at which point it will stop until Spring 2027.
- The program has begun the process of restarting auto deduction for the 2026-2027 school year. The program Director will be working with the bookkeeper on getting this information up to date and ready to go for October. In the meantime, many families chose to prepay for September so they would not have to think about it. The monthly financials will reflect a higher ASP revenue in August as compared to September 2026.
- The program is currently in the process of planning/staffing/advertising for Fall Camp. This year Fall break is one week beginning October 5 and ending October 9.

STAFF UPDATES

- ASP Head Teacher Lily Grey will be leaving the program on August 27. Lily joined ASP in 2024 and has been an integral part of the program for the last 2 years. In the interim, ASP staff Erik Godoy will take over the role beginning September 1.
- ASP staff Samantha Bellusci celebrated her 5-year work anniversary on August 5. ASP staff Jazene Sacramento celebrated her 1-year work anniversary on August 25. Program staff thanked them for their service and dedication to the program.

UPCOMING EVENTS

- Fall ASP/IC enrichment
- Fall auto deduction initiation
- Fall Camp planning/staffing/scheduling
- New Staff certifications



MEMORANDUM

Date: September 8, 2026

To: Tamsen Burke, General Manager

From: Debbie Labucay, Interim Director

Re: Early Education Center Director's Report

PROGRAM OVERVIEW

- EEC Teacher position – interviews in process
- 1 active sub remains on staff, will continue to build sub pool
- Open House was well attended
- Children enjoyed a composting lesson provided by Fresh Approach.org
- Discussing having additional family events.

ENROLLMENT

- Parrots – 3 months to 18 months
8 infants 1:3 teacher child ratio
- Chameleons-18 months-3 years
18 toddlers 1:6 teacher child ratio
- Tigers- 3 years-5 years
18 PS 1:8 teacher child ratio

Current Enrollment:

September: 32

Parrots- 7

Chameleons- 10

Tigers- 15

Projected Enrollment:

October- 33

Parrots- 6

Chameleons- 12

Tigers- 15

- 2 toddlers in transition from Parrots to Chameleons
- 1 new enrollment for Chameleons
- 1 child moved to language immersion program

- 1 new enrollment confirmed (deposit paid) for November – coming from a different program

Tours

- 5 tours done in the last month
- Current waitlisted children either are not age eligible to enroll or families are not ready to enroll yet.

FUTURE GOALS AND PLANS:

- Sept. 4th – Visit from Librarian
- Sept. 4th – Early Closure, monthly staff meeting
- Sep. 24th – Fall Photos
- Oct. 14th – EEC Pumpkin patch



MEMORANDAUM

Date: September 8, 2026
To: Board of Directors
From: Tamsen Burke, General Manager
Re: Seasonal Programs and Rentals Update

PROGRAM/DEPARTMENT OVERVIEW

- The Seasonal program is undergoing a review and assessment of community needs and programs to be considered since planning for Fall was limited to Swimming, Lunchtime Enrichment, and Tennis.
- Open Gym on Tuesdays and Thursday 7:00pm-9:00pm to begin September 15, 2026
- Senior / Active Older Adult Programs include AquaFitness (Track), Mohjong, Tia Chi, Qiong, Square Dancing.
-

SEASONAL PROGRAMS

- implemented for the 2026 – 2027 school year (typically beginning end of August/beginning September).
- Independent Contractor Agreement prepared for 2026-2027 agreement based on CAPRI insurance requirements and annual report requirements.
- Mahjong and Square Dancing are continuing through the summer at CSUMC. HSN based activities will return to the Rec in August.

RENTALS

The Rental program and its operational procedures are being reviewed and streamlined to include online applications, digital contracts and submissions, to minimize redundancy and inefficiencies for users.

The District successfully hosted over 30 unique facility rentals, (non-aquatic, see Aquatic Report) to support the community, special events and parties.

The largest rental date was September 23 in which MPR, Picnic, Sports Court, EEC grass, Gym, Tennis, and Pool were all reserved. Kudos to Jona, Building Attendant for successfully managing all groups and ensuring their programs were successful.

At this time, September Rentals – 10 groups with new fitness or recreational programs being included such as Tango, Basketball, HRD M, W, Coed Tennis League to be developed.

Annual Board Approved Fee Waiver Use of Facilities (80 days free use)

- Cub Scouts Pack 3 - Den Meeting Schedules (2026–2027)
 - Bear Den (10 monthly meetings)
 - Arrow of Light (AOL) Den (10 monthly meetings)
 - Tigers/Wolf Den (8 monthly meetings)
 - Pack Meetings (10 monthly meetings)
- Girl Scouts / Brownie (finalizing availability)
 - Daisy Troop 62128 (10 monthly meetings)
 - Brownie Troop 62390 (10 monthly meetings)
- HCA, NLYM (20 monthly meetings and special events)
- Reoccurring Rentals include:
 - Odyssey School – Aquatics, MPR, GYM, Sport Court late September/October – June 2027
 - San Francisco Merionettes (SFM)
 - HRD USTA Ladies Team League Matches
 - Vishwa Shanti Dance Academy, LCC

2026 – 2027 HOLIDAY DATES

Halloween Family Fun Night: October 30, 6:30pm – 8:30pm

Breakfast with Santa: December 5, 2026, 10:00am – 12:00pm

Eggstravaganza: March 20, 10:00am – 12:00pm

MARKETING/ADVERTISING

- Streamline review of website and redesign schedule for October/November to include on line process, increased program information, one-click registration, and upgrades to communication to community.
- LowDown publications, Activity Guide, and List Services primary vehicles for communication.
- District Boards located at Bunker Hill and
- ADA Accessibility modifications are required for Special District websites by 2027.

STAFF UPDATES

- Recreation / Rentals - Hired Recreation Coordinator, **Tais Calderon Alvarez**, start date September 8, 2026. Bachelor's degree from California State University, Sacramento. Worked at The Well at Sacramento State as Supervisor, Recreation/Fitness; ACC Senior Services as Recreation and Wellness Intern. Bilingual (Spanish), 5 yrs Customer Service in communities.



MEMORANDUM

Date: September 8, 2026

To: Tamsen Burke, General Manager

From: Leah Huang, Bookkeeper

Re: Bookkeeper Report

Update on July 2026 Financial Statements

The July 2026 financial reports were updated after receiving the County of San Mateo Activities of Account report on August 13, 2026. These final numbers incorporate newly recognized revenue, specific July expenses, and subsequent QuickBooks transactions entered after the preliminary July reports were shared with the Board. The key adjusted figures are outlined below:

1. Additional Revenue (Interest Income)

- July 2026:
 - Original: \$ 155
 - Revised: \$ 56,404
 - Increase: \$ 56,249

2. Additional Expenses GL 585604 (Consultants)

- July 2026:
 - Original: \$ 3,501
 - Revised: \$ 11,022
 - Increase: \$ 7,521

3. Net Impact on Financial Statements

As a result of the revisions above, the net impact on our Profit & Loss for **July 2026** is as follows:

- Original Net Income: \$ 31,223
- Revised Net Income: \$ 79,952
- Positive Adjustment: \$ 48,729

Highlands Recreation District

Balance Sheet Comparison

As of Aug 31, 2026

Preliminary		As of Aug 31, 2026	As of Aug 31, 2025 (PY)	As of Jun 30, 2026	As of Jun 30, 2025	As of Jun 30, 2024
				FISCAL YEAR END		
				PRELIMINARY	FINAL	FINAL
Assets						
Current Assets						
Bank Accounts						
001000 Cash Clearing Acct - QB Migration		\$0		\$0		
004000 Petty Cash- ADMIN		\$100	\$100	\$100	\$100	\$100
005000 First Citizens Bank		\$201,321	\$224,723	\$282,433	\$367,717	\$181,489
006000 Petty Cash-POOL		\$80	\$80	\$80	\$80	\$80
011100 Cash in Treasury		\$5,788,012	\$5,278,203	\$5,695,136	\$5,125,303	\$4,542,609
Total for Bank Accounts		\$5,989,513	\$5,503,106	\$5,977,750	\$5,493,200	\$4,724,278
Accounts Receivable						
120000 Accounts Receivable		\$0	\$0	\$0	\$0	\$0
Total for Accounts Receivable		\$0	\$0	\$0	\$0	\$0
Other Current Assets						
040000 Prepaid Expenses		\$62,718	\$131,057	\$6,228	\$5,858	\$5,777
050000 Undeposited Funds		\$7	-\$300	\$0	-\$300	\$0
Total for Other Current Assets		\$62,725	\$130,757	\$6,228	\$5,558	\$5,777
Total for Current Assets		\$6,052,238	\$5,633,863	\$5,983,977	\$5,498,757	\$4,730,055
Fixed Assets						
90001 Building		\$5,840,484	\$5,815,567	\$5,840,484	\$5,815,567	\$5,815,567
0571 Accum Depr-Building		-\$2,086,342	-\$2,086,342	-\$2,090,535	-\$2,086,342	-\$1,910,686
Total for 90001 Building		\$3,754,142	\$3,729,225	\$3,749,949	\$3,729,225	\$3,904,881
90002 Improvements		\$857,727	\$857,727	\$685,985	\$857,727	\$685,985
0572 Accum Depr-Improv		-\$361,956	-\$361,956	-\$395,001	-\$361,956	-\$356,942
Total for 90002 Improvements		\$495,771	\$495,771	\$290,984	\$495,771	\$329,042
90003 Equipment		\$321,204	\$266,505	\$321,204	\$266,505	\$266,505
0570 Accum Depreciation-Equipmt		-\$201,807	-\$201,807	-\$228,413	-\$201,807	-\$216,443
Total for 90003 Equipment		\$119,397	\$64,698	\$92,791	\$64,698	\$50,062
90004 Land		\$19,532	\$19,532	\$19,532	\$19,532	\$19,532
90005 Construction in Progress		\$27,480	\$22,170	\$227,646	\$17,263	\$202,126
Total for Fixed Assets		\$4,416,322	\$4,331,396	\$4,380,902	\$4,326,489	\$4,505,643
Total for Assets		\$10,468,560	\$9,965,259	\$10,364,880	\$9,825,247	\$9,235,698

Highlands Recreation District

Balance Sheet Comparison

As of Aug 31, 2026

Preliminary		As of Aug 31, 2026	As of Aug 31, 2025 (PY)	As of Jun 30, 2026	As of Jun 30, 2025	As of Jun 30, 2024
				FISCAL YEAR END		
				PRELIMINARY	FINAL	FINAL
Liabilities and Equity						
Liabilities						
Current Liabilities						
Accounts Payable						
064000 Accounts Payable		\$216,737	\$203,650	\$21,659	\$34,829	\$17,609
Total for Accounts Payable		\$216,737	\$203,650	\$21,659	\$34,829	\$17,609
Other Current Liabilities						
065000 Payroll Liability	*	-\$47	\$0	\$0	\$0	\$0
065010 Payroll Liability-FSA		-\$3,132	-\$229	-\$5,845	\$33	\$1,723
066300 Deferred Revenue		\$0	\$0	\$0	\$0	
066400 Accrued Sales Tax		\$0	\$0	\$0	\$0	\$0
066500 Other Accrued Expenses		\$0	\$0	\$0	\$89,766	\$75,507
800020 Accrued Interest Pymt-Bond		\$0	\$0	\$16,306	\$17,887	\$19,416
800030 Accrued Principal Pymt-Bond		\$0	\$0	\$127,500	\$127,500	\$123,333
Total for Other Current Liabilities		-\$3,179	-\$229	\$137,961	\$235,186	\$219,980
Total for Current Liabilities		\$213,558	\$203,420	\$159,621	\$270,015	\$237,589
Long-term Liabilities						
265900 COP Bond - Long Term Liability		\$1,425,000	\$1,578,000	\$1,450,500	\$1,603,500	\$1,755,667
266000 Compensated Absences		\$1,226	-\$2,848	\$49,726	\$0	\$49,098
90006 Compensated Absences long term audit		\$104,898	\$104,898		\$104,898	
Total for Long-term Liabilities		\$1,531,124	\$1,680,050	\$1,500,226	\$1,708,398	\$1,804,764
Total for Liabilities		\$1,744,682	\$1,883,471	\$1,659,847	\$1,978,413	\$2,042,353
Equity						
081300 Fund Balance		\$349,182	\$349,182	\$349,182	\$349,182	\$349,182
081400 Retained Earnings		\$5,522,200	\$5,024,948	\$4,976,448	\$4,286,034	\$3,667,516
999800 Amount to be Provided		-\$1,529,898	-\$1,682,898	-\$1,594,306	-\$1,853,785	-\$1,898,416
999900 Investment in Capital Assets		\$4,416,322	\$4,331,396	\$4,380,902	\$4,326,489	\$4,505,643
Net Income		-\$33,927	\$59,161	\$592,807	\$738,913	\$569,420
Total for Equity		\$8,723,878	\$8,081,788	\$8,705,033	\$7,846,833	\$7,193,345
Total for Liabilities and Equity		\$10,468,560	\$9,965,259	\$10,364,880	\$9,825,247	\$9,235,698

* IRA related, adjustment is coming.

Highlands Recreation District

Profit and Loss

August 2026

[PRELIMINARY]

	Total
Income	
102101 ERAF	112,078.90
152100 Interest Earned	42.34
232100 Park & Recreation Fees	288,622.52
232103 Deposits Received & Returned	1,350.00
Total for 232100 Park & Recreation Fees	\$289,972.52
Total for Income	\$402,093.76
Gross Profit	\$402,093.76
Expenses	
411000 Total Employee Cost	
411100 Permanent Salaries	42,000.06
411103 Longevity Pay	349.62
416101 Office Wages	21,272.23
416102 Pool Wages	41,016.44
416103 Maintenance Wages	9,333.93
416104 Supervision Wages/Bldg Attndnts	467.67
416106 Program/Enrichmt Specilst-STAFF	\$0.00
416107 ASP/Camp Wages	37,304.50
416108 EEC Wages	66,157.85
431100 Social Security	13,219.95
431200 Medicare Contribution	3,091.77
463100 District Employee Benefits	24,835.35
Total for 411000 Total Employee Cost	\$259,049.37
512100 Clothing & Uniforms	114.80
515600 Household Expenses	
515601 Recology (Waste)	1,259.71
515602 Janitorial Supplies	1,370.62
515605 Cleaning Company	4,250.00
Total for 515600 Household Expenses	\$6,880.33
519300 Office Expenses	
519303 General Office Supplies	1,339.22
519304 Recruitment & Advertising	649.69
519305 Postage & Mailing Expenses	26.19
519307 Other Ofc. Expns -Svc or Agrmnt	1,382.79
519308 Credit Card/ACH fees	1,778.56
519309 Payroll Processing Fees	222.00
Total for 519300 Office Expenses	\$5,398.45
533100 Memberships & Subscriptions	1,493.46
545900 Maintnce-Facility & Imprv	
545903 Paint, Solvents & Chemicals	3,462.50
545904 Pool Maintenance Supplies	96.01

Highlands Recreation District

Profit and Loss

August 2026

[PRELIMINARY]

	Total
545909 Other General Maintenance	421.54
545911 Landscape/Garden Expense	131.51
545912 Vehicle Expense	117.00
545913 Ground/Facility Improvements	2,098.60
Total for 545900 Maintnce-Facility & Imprv	\$6,327.16
563800 Utility Expense	
563801 P G & E	5,879.14
563802 Water	2,230.73
Total for 563800 Utility Expense	\$8,109.87
585600 Contract Expenses	
585601 Audit Fees	272.50
585603 Legal Fees	4,155.30
585604 Consultants	15,280.99
Total for 585600 Contract Expenses	\$19,708.79
596600 Program Specific Expenses	
596601 Buses-ASP	2,755.00
596602 Spec Activities-ASP	2,503.25
596603 Snacks-ASP	1,303.30
596604 Supplies-ASP	1,003.37
596607 Employee Recognition/ Misc-POOL	36.51
596608 Employee Recognition/ Misc- ASP	35.55
596610 Misc Expense-OFFICE	20.07
596616 In-Crowd Rent	1,275.00
596621 EEC Supplies	757.56
596622 EEC Snacks	954.04
596624 Employee Recognition/ Misc-EEC	493.58
596626 Swim Team Expenses	99.95
Total for 596600 Program Specific Expenses	\$11,237.18
633100 Bond Interest Expense	24,458.99
633200 Bond Principal Expense	153,000.00
671200 Telephone & Internet Expns	351.35
673100 Insurance	
673101 CAPRI-Worker's Comp	2,655.25
673102 CAPRI-General Liability/Auto	11,153.00
Total for 673100 Insurance	\$13,808.25
731000 Fixed Assets - Equipment	
731101 FA Equipmnt Not Capitalized	6,034.54
Total for 731000 Fixed Assets - Equipment	\$6,034.54
Total for Expenses	\$515,972.54
Net Operating Income	-\$113,878.78
Net Income	-\$113,878.78

Highlands Recreation District

Profit and Loss

July 2026 - August 2026

[PRELIMINARY]

FYTD 2027	Total
Income	
102101 ERAF	112,078.90
152100 Interest Earned	56,446.72
232100 Park & Recreation Fees	497,978.43
232101 Refunds of Fees	-4,964.00
232103 Deposits Received & Returned	727.50
Total for 232100 Park & Recreation Fees	\$493,741.93
Total for Income	\$662,267.55
Gross Profit	\$662,267.55
Expenses	
411000 Total Employee Cost	
411100 Permanent Salaries	59,537.37
411103 Longevity Pay	582.70
416101 Office Wages	29,592.46
416102 Pool Wages	54,373.11
416103 Maintenance Wages	12,494.19
416104 Supervision Wages/Bldg Attndnts	4,752.67
416106 Program/Enrichmt Specst-STAFF	\$0.00
416107 ASP/Camp Wages	50,094.93
416108 EEC Wages	91,130.15
431100 Social Security	18,335.48
431200 Medicare Contribution	4,288.15
445100 Unemployment Insurance	1,949.76
463100 District Employee Benefits	42,612.16
Total for 411000 Total Employee Cost	\$369,743.13
512100 Clothing & Uniforms	114.80
515600 Household Expenses	
515601 Recology (Waste)	2,519.42
515602 Janitorial Supplies	1,478.88
515605 Cleaning Company	8,650.00
Total for 515600 Household Expenses	\$12,648.30
519300 Office Expenses	
519301 Outside Printing & Copy Serv	39.38
519302 Licensing Fees	726.00
519303 General Office Supplies	1,497.17
519304 Recruitment & Advertising	719.69
519305 Postage & Mailing Expenses	103.94
519307 Other Ofc. Expns -Svc or Agrmnt	2,378.46
519308 Credit Card/ACH fees	3,326.50
519309 Payroll Processing Fees	5,686.73
Total for 519300 Office Expenses	\$14,477.87

Highlands Recreation District

Profit and Loss

July 2026 - August 2026

[PRELIMINARY]

FYTD 2027	Total
533100 Memberships & Subscriptions	2,924.95
545900 Maintnce-Facility & Imprv	
545902 Plumbing & Piping	0.00
545903 Paint, Solvents & Chemicals	9,135.39
545904 Pool Maintenance Supplies	137.11
545905 Locks & Security System	616.59
545909 Other General Maintenance	442.63
545911 Landscape/Garden Expense	178.24
545912 Vehicle Expense	212.00
545913 Ground/Facility Improvements	2,482.42
Total for 545900 Maintnce-Facility & Imprv	\$13,204.38
563800 Utility Expense	
563801 P G & E	12,288.22
563802 Water	4,521.85
Total for 563800 Utility Expense	\$16,810.07
585600 Contract Expenses	
585601 Audit Fees	272.50
585603 Legal Fees	4,155.30
585604 Consultants	26,302.90
585605 Vendors/Instructors/Pgrm Specs	3,789.00
Total for 585600 Contract Expenses	\$34,519.70
596600 Program Specific Expenses	
596601 Buses-ASP	5,184.00
596602 Spec Activities-ASP	4,148.25
596603 Snacks-ASP	1,303.30
596604 Supplies-ASP	1,292.20
596607 Employee Recognition/ Misc-POOL	315.15
596608 Employee Recognition/ Misc- ASP	35.55
596610 Misc Expense-OFFICE	63.58
596611 Employee Recognition/Misc-OTHER	131.30
596614 Pool Program & Facility Supply	94.26
596616 In-Crowd Rent	2,550.00
596621 EEC Supplies	1,498.46
596622 EEC Snacks	1,972.31
596624 Employee Recognition/ Misc-EEC	615.41
596626 Swim Team Expenses	199.90
596627 Staff Development	35.17
Total for 596600 Program Specific Expenses	\$19,438.84
633100 Bond Interest Expense	24,458.99
633200 Bond Principal Expense	153,000.00
671200 Telephone & Internet Expns	700.70

Highlands Recreation District

Profit and Loss

July 2026 - August 2026

[PRELIMINARY]

FYTD 2027	Total
673100 Insurance	
673101 CAPRI-Worker's Comp	5,310.50
673102 CAPRI-General Liability/Auto	22,306.00
Total for 673100 Insurance	\$27,616.50
731000 Fixed Assets - Equipment	
731101 FA Equipmnt Not Capitalized	6,543.71
Total for 731000 Fixed Assets - Equipment	\$6,543.71
Total for Expenses	\$696,201.94
Net Operating Income	-\$33,934.39
Net Income	-\$33,934.39

Highlands Recreation District

Profit and Loss by Class

July - August, 2026

[PRELIMINARY]

	ASP	EEC	OTHER	POOL	RENTAL	SEASONAL PGRMS	Total
Income							
102101 ERAF			112,078.90				112,078.90
152100 Interest Earned			56,446.72				56,446.72
232100 Park & Recreation Fees	170,315.00	206,016.00	1,788.23	98,044.60	16,175.00	5,639.60	497,978.43
232101 Refunds of Fees	-1,419.00			-400.00		-3,145.00	-4,964.00
232103 Deposits Received & Returned				1,275.00	-547.50		727.50
Total for 232100 Park & Recreation Fees	168,896.00	206,016.00	1,788.23	98,919.60	15,627.50	2,494.60	\$493,741.93
Total for Income	168,896.00	206,016.00	170,313.85	98,919.60	15,627.50	2,494.60	\$662,267.55
Gross Profit	168,896.00	206,016.00	170,313.85	98,919.60	15,627.50	2,494.60	\$662,267.55
Expenses							
411000 Total Employee Cost							
411100 Permanent Salaries	21,133.50	9,365.41	5,711.46	20,788.52	1,269.24	1,269.24	59,537.37
411103 Longevity Pay	582.70						582.70
416101 Office Wages	6,658.30	6,658.30	6,658.32	6,658.30	1,479.62	1,479.62	29,592.46
416102 Pool Wages				54,373.11			54,373.11
416103 Maintenance Wages	2,811.19	2,811.19	2,811.20	2,811.19	624.71	624.71	12,494.19
416104 Supervision Wages/Bldg Attndnts					3,242.38	1,510.29	4,752.67
416106 Program/Enrichmt Speclst-STAFF						\$0.00	\$0.00
416107 ASP/Camp Wages	50,094.93						50,094.93
416108 EEC Wages		91,130.15					91,130.15
431100 Social Security	4,978.46	6,704.27	897.00	5,071.24	394.46	290.05	18,335.48
431200 Medicare Contribution	1,164.32	1,567.92	209.83	1,186.00	92.25	67.83	4,288.15
445100 Unemployment Insurance			1,949.76				1,949.76
463100 District Employee Benefits	9,864.47	13,695.46	883.19	15,141.09	1,509.00	1,518.95	42,612.16
Total for 411000 Total Employee Cost	97,287.87	131,932.70	19,120.76	106,029.45	8,611.66	6,760.69	\$369,743.13
512100 Clothing & Uniforms		114.80					114.80
515600 Household Expenses							
515601 Recology (Waste)	566.86	566.86	566.88	566.86	125.98	125.98	2,519.42
515602 Janitorial Supplies	38.30	503.70	800.17	136.71			1,478.88
515605 Cleaning Company	1,912.50	2,062.50	1,912.50	1,912.50	425.00	425.00	8,650.00
Total for 515600 Household Expenses	2,517.66	3,133.06	3,279.55	2,616.07	550.98	550.98	\$12,648.30

Highlands Recreation District

Profit and Loss by Class

July - August, 2026

[PRELIMINARY]

	ASP	EEC	OTHER	POOL	RENTAL	SEASONAL PGRMS	Total
519300 Office Expenses							
519301 Outside Printing & Copy Serv				39.38			39.38
519302 Licensing Fees	726.00						726.00
519303 General Office Supplies	\$0.00	107.37	1,279.18	40.26	\$0.00	70.36	1,497.17
519304 Recruitment & Advertising	\$0.00	128.00	\$0.00	226.76	364.93	\$0.00	719.69
519305 Postage & Mailing Expenses			103.94				103.94
519307 Other Ofc. Expns -Svc or Agrmnt	210.00	48.00	2,025.48			94.98	2,378.46
519308 Credit Card/ACH fees			3,326.50				3,326.50
519309 Payroll Processing Fees			5,686.73				5,686.73
Total for 519300 Office Expenses	936.00	283.37	12,421.83	306.40	364.93	165.34	\$14,477.87
533100 Memberships & Subscriptions	39.98	241.99	2,642.98				2,924.95
545900 Maintnce-Facility & Imprv							
545902 Plumbing & Piping	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00
545903 Paint, Solvents & Chemicals				9,135.39			9,135.39
545904 Pool Maintenance Supplies				137.11			137.11
545905 Locks & Security System		616.59					616.59
545909 Other General Maintenance	\$0.00	19.68	324.06	98.89	\$0.00	\$0.00	442.63
545911 Landscape/Garden Expense			178.24				178.24
545912 Vehicle Expense	95.00		117.00				212.00
545913 Ground/Facility Improvements			2,482.42				2,482.42
Total for 545900 Maintnce-Facility & Imprv	95.00	636.27	3,101.72	9,371.39	\$0.00	0.00	\$13,204.38
563800 Utility Expense							
563801 P G & E	750.01	1,944.71	1,195.66	8,072.68	195.10	130.06	12,288.22
563802 Water	864.48	1,331.75	696.42	1,244.13	231.04	154.03	4,521.85
Total for 563800 Utility Expense	1,614.49	3,276.46	1,892.08	9,316.81	426.14	284.09	\$16,810.07
585600 Contract Expenses							
585601 Audit Fees			272.50				272.50
585603 Legal Fees			4,155.30				4,155.30
585604 Consultants	\$0.00	660.00	25,112.33	530.57	\$0.00	\$0.00	26,302.90
585605 Vendors/Instructors/Pgrm Specs						3,789.00	3,789.00
Total for 585600 Contract Expenses	\$0.00	660.00	29,540.13	530.57	\$0.00	3,789.00	\$34,519.70

Highlands Recreation District

Profit and Loss by Class

July - August, 2026

[PRELIMINARY]

	ASP	EEC	OTHER	POOL	RENTAL	SEASONAL PGRMS	Total
596600 Program Specific Expenses							
596601 Buses-ASP	5,184.00						5,184.00
596602 Spec Activities-ASP	4,148.25						4,148.25
596603 Snacks-ASP	1,303.30						1,303.30
596604 Supplies-ASP	1,292.20						1,292.20
596607 Employee Recognition/ Misc-POOL				315.15			315.15
596608 Employee Recognition/ Misc- ASP	35.55						35.55
596610 Misc Expense-OFFICE			63.58				63.58
596611 Employee Recognition/Misc-OTHER			131.30				131.30
596614 Pool Program & Facility Supply				94.26			94.26
596616 In-Crowd Rent	2,550.00						2,550.00
596621 EEC Supplies		1,498.46					1,498.46
596622 EEC Snacks		1,972.31					1,972.31
596624 Employee Recognition/ Misc-EEC		615.41					615.41
596626 Swim Team Expenses				199.90			199.90
596627 Staff Development		\$0.00		35.17			35.17
Total for 596600 Program Specific Expenses	14,513.30	4,086.18	194.88	644.48	\$0.00	\$0.00	\$19,438.84
633100 Bond Interest Expense		18,344.25	3,057.37		3,057.37		24,458.99
633200 Bond Principal Expense		114,750.00	19,125.00		19,125.00		153,000.00
671200 Telephone & Internet Expns	149.50		551.20				700.70
673100 Insurance							
673101 CAPRI-Worker's Comp	371.74	584.16	624.00	3,412.00	265.50	53.10	5,310.50
673102 CAPRI-General Liability/Auto	5,018.86	5,018.86	5,018.82	5,018.86	1,115.30	1,115.30	22,306.00
Total for 673100 Insurance	5,390.60	5,603.02	5,642.82	8,430.86	1,380.80	1,168.40	\$27,616.50
731000 Fixed Assets - Equipment							
731101 FA Equipmnt Not Capitalized		15.98	4,311.59	2,216.14			6,543.71
Total for 731000 Fixed Assets - Equipment	\$0.00	15.98	4,311.59	2,216.14	\$0.00	\$0.00	\$6,543.71
Total for Expenses	122,544.40	283,078.08	104,881.91	139,462.17	33,516.88	12,718.50	\$696,201.94
Net Operating Income	46,351.60	-77,062.08	65,431.94	-40,542.57	-17,889.38	-10,223.90	-\$33,934.39
Net Income	46,351.60	-77,062.08	65,431.94	-40,542.57	-17,889.38	-10,223.90	-\$33,934.39

Highlands Recreation District Budget vs. Actuals: FY26-27 by Class July - August, 2026																				PRELIMINARY		
																				2 of 12 months = 17% of Fiscal Year		
		ASP			EEC			OTHER			POOL			RENTAL			SEASONAL PGRMS			TOTAL		
		Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget
Income																						
102100 Property Taxes	1								796,680	0.00%										0	796,680	0.00%
102101 ERAF	2							112,079	201,980	55.49%										112,079	201,980	55.49%
152100 Interest Earned	3							56,447	190,000	29.71%										56,447	190,000	29.71%
199700 Capital Grants & Contrib						3,275	0.00%		2,500	0.00%										0	5,775	0.00%
232100 Park & Recreation Fees		170,315	1,118,334	15.23%	206,016	1,554,815	13.25%	1,788			98,045	476,000	20.60%	16,175	100,000	16.18%	5,640	135,000	4.18%	497,978	3,384,149	14.72%
232101 Refunds of Fees		(1,419)	(5,000)	28.38%		(2,000)	0.00%				(400)	(7,500)	5.33%				(3,145)	(5,000)	62.90%	(4,964)	(19,500)	25.46%
232103 Deposits Received & Returned											1,275			(548)						728	0	
Total 232100 Park & Recreation Fees		\$ 168,896	\$ 1,113,334	15.17%	\$ 206,016	\$ 1,552,815	13.27%	\$ 1,788	\$ 10,000	17.88%	\$ 98,920	\$ 468,500	21.11%	\$ 15,628	\$ 100,000	15.63%	\$ 2,495	\$ 130,000	1.92%	\$ 493,742	\$ 3,374,649	14.63%
265800 Miscellaneous Revenue									0											0	0	
Total Income		\$ 168,896	\$ 1,113,334	15.17%	\$ 206,016	\$ 1,556,090	13.24%	\$ 170,314	\$ 1,201,160	14.18%	\$ 98,920	\$ 468,500	21.11%	\$ 15,628	\$ 100,000	15.63%	\$ 2,495	\$ 130,000	1.92%	\$ 662,268	\$ 4,569,084	14.49%
Gross Profit		\$ 168,896	\$ 1,113,334	15.17%	\$ 206,016	\$ 1,556,090	13.24%	\$ 170,314	\$ 1,201,160	14.18%	\$ 98,920	\$ 468,500	21.11%	\$ 15,628	\$ 100,000	15.63%	\$ 2,495	\$ 130,000	1.92%	\$ 662,268	\$ 4,569,084	14.49%
Expenses																						
411000 Total Employee Cost																				0	0	
411100 Permanent Salaries		21,134	139,610	15.14%	9,365	133,610	7.01%	5,711	38,610	14.79%	20,789	136,610	15.22%	1,269	8,580	14.79%	1,269	8,580	14.79%	59,537	465,600	12.79%
411102 Vacation Cash Out			2,020	0.00%																0	2,020	0.00%
411103 Longevity Pay		583	3,030	19.23%																583	3,030	19.23%
416101 Office Wages		6,658	29,749	22.38%	6,658	29,749	22.38%	6,658	29,749	22.38%	6,658	29,749	22.38%	1,480	6,611	22.38%	1,480	6,611	22.38%	29,592	132,218	22.38%
416102 Pool Wages											54,373	332,164	16.37%							54,373	332,164	16.37%
416103 Maintenance Wages		2,811	34,546	8.14%	2,811	34,546	8.14%	2,811	34,546	8.14%	2,811	34,546	8.14%	625	7,677	8.14%	625	7,677	8.14%	12,494	153,538	8.14%
416104 Supervision Wages/Bldg Attndnts														3,242	48,843	6.64%	1,510	22,701	6.65%	4,753	71,544	6.64%
416106 Program/Enrichmt Specilst-STAFF																	0	5,400	0.00%	0	5,400	0.00%
416107 ASP/Camp Wages		50,095	315,000	15.90%																50,095	315,000	15.90%
416108 EEC Wages					91,130	543,092	16.78%													91,130	543,092	16.78%
431100 Social Security		4,978	27,237	18.28%	6,704	41,476	16.16%	897	29,728	3.02%	5,071	27,961	18.14%	394	3,175	12.42%	290	1,476	19.65%	18,335	131,053	13.99%
431200 Medicare Contribution		1,164	6,285	18.53%	1,568	9,571	16.38%	210	6,632	3.16%	1,186	5,402	21.95%	92	733	12.59%	68	341	19.89%	4,288	28,964	14.81%
445100 Unemployment Insurance	4							1,950	1,000	194.98%										1,950	1,000	194.98%
463100 District Employee Benefits		9,864	47,923	20.58%	13,695	82,828	16.53%	883	58,374	1.51%	15,141	33,517	45.17%	1,509	7,219	20.90%	1,519	7,252	20.95%	42,612	237,113	17.97%
Total 411000 Total Employee Cost		\$ 97,288	\$ 605,400	16.07%	\$ 131,933	\$ 874,872	15.08%	\$ 19,121	\$ 198,639	9.63%	\$ 106,029	\$ 599,949	17.67%	\$ 8,612	\$ 82,838	10.40%	\$ 6,761	\$ 60,038	11.26%	\$ 369,743	\$ 2,421,736	15.27%
512100 Clothing & Uniforms			5,500	0.00%	115	1,000	11.48%		5,000	0.00%		3,000	0.00%					800	0.00%	115	15,300	0.75%
515600 Household Expenses																				0	0	
515601 Recology (Waste)		567	3,600	15.75%	567	3,600	15.75%	567	3,600	15.75%	567	3,600	15.75%	126	800	15.75%	126	800	15.75%	2,519	16,000	15.75%
515602 Janitorial Supplies		38	500	7.66%	504	4,000	12.59%	800	10,000	8.00%	137	1,800	7.60%							1,479	16,300	9.07%
515605 Cleaning Company		1,913	12,375	15.45%	2,063	12,375	16.67%	1,913	12,375	15.45%	1,913	12,375	15.45%	425	2,750	15.45%	425	2,750	15.45%	8,650	55,000	15.73%
Total 515600 Household Expenses		\$ 2,518	\$ 16,475	15.28%	\$ 3,133	\$ 19,975	15.68%	\$ 3,280	\$ 25,975	12.63%	\$ 2,616	\$ 17,775	14.72%	\$ 551	\$ 3,550	15.52%	\$ 551	\$ 3,550	15.52%	\$ 12,648	\$ 87,300	14.49%
519300 Office Expenses																				0	0	
519301 Outside Printing & Copy Serv						50	0.00%		12,500	0.00%	39	250	15.75%							39	12,800	0.31%
519302 Licensing Fees	5	726	1,000	72.60%		800	0.00%													726	1,800	40.33%
519303 General Office Supplies		0	1,800	0.00%	107	1,800	5.97%	1,279	8,500	15.05%	40	2,000	2.01%	0	500	0.00%	70	500	14.07%	1,497	15,100	9.92%
519304 Recruitment & Advertising		0	1,000	0.00%	128	2,500	5.12%	0	5,000	0.00%	227	2,800	8.10%	365	600	60.82%	0	25	0.00%	720	11,925	6.04%
519305 Postage & Mailing Expenses			500	0.00%		150	0.00%	104	7,500	1.39%					375	0.00%		375	0.00%	104	8,900	1.17%
519307 Other Ofc. Expns -Svc or Agrmnt		210			48	3,000	1.60%	2,025	40,000	5.06%		150	0.00%		2,150	0.00%	95	500	19.00%	2,378	45,800	5.19%
519308 Credit Card/ACH fees								3,327	19,000	17.51%										3,327	19,000	17.51%
519309 Payroll Processing Fees								5,687	35,000	16.25%										5,687	35,000	16.25%
Total 519300 Office Expenses		\$ 936	\$ 4,300	21.77%	\$ 283	\$ 8,300	3.41%	\$ 12,422	\$ 127,500	9.74%	\$ 306	\$ 5,200	5.89%	\$ 365	\$ 3,625	10.07%	\$ 165	\$ 1,400	11.81%	\$ 14,478	\$ 150,325	9.63%

Highlands Recreation District Budget vs. Actuals: FY26-27 by Class July - August, 2026																				PRELIMINARY		
																				2 of 12 months = 17% of Fiscal Year		
		ASP			EEC			OTHER			POOL			RENTAL			SEASONAL PGRMS			TOTAL		
		Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget
533100 Memberships & Subscriptions		40	4,325	0.92%	242	1,400	17.29%	2,643	3,825	69.10%		7,325	0.00%		850	0.00%		850	0.00%	2,925	18,575	15.75%
545900 Maintnce-Facility & Imprv																				0	0	
545901 Lumber & Carpentry						250	0.00%					1,000	0.00%							0	1,250	0.00%
545902 Plumbing & Piping		0	1,600	0.00%	0	150	0.00%	0	5,000	0.00%	0	150	0.00%	0			0			0	6,900	0.00%
545903 Paint, Solvents & Chemicals			9,050	0.00%		9,200	0.00%		9,000	0.00%	9,135	51,000	17.91%		2,000	0.00%		2,000	0.00%	9,135	82,250	11.11%
545904 Pool Maintenance Supplies											137	10,000	1.37%							137	10,000	1.37%
545905 Locks & Security System			500	0.00%	617	2,700	22.84%		2,000	0.00%		5,000	0.00%		150	0.00%				617	10,350	5.96%
545906 Signage Expense			1,788	0.00%		1,788	0.00%		1,688	0.00%		1,688	0.00%		375	0.00%		375	0.00%	0	7,702	0.00%
545907 General Electrical Expense			2,712	0.00%		2,963	0.00%		2,363	0.00%		22,363	0.00%		525	0.00%		525	0.00%	0	31,451	0.00%
545908 Motor, Pump & Generator												26,500	0.00%							0	26,500	0.00%
545909 Other General Maintenance		0	1,000	0.00%	20	2,500	0.79%	324	3,774	8.59%	99	2,000	4.94%	0	500	0.00%	0			443	9,774	4.53%
545911 Landscape/Garden Expense						2,000	0.00%	178	25,000	0.71%										178	27,000	0.66%
545912 Vehicle Expense		95	525	18.10%				117	8,500	1.38%										212	9,025	2.35%
545913 Ground/Facility Improvements						2,000	0.00%	2,482	17,000	14.60%										2,482	19,000	13.07%
Total 545900 Maintnce-Facility & Imprv		\$ 95	\$ 17,175	0.55%	\$ 636	\$ 23,551	2.70%	\$ 3,102	\$ 74,325	4.17%	\$ 9,371	\$ 119,701	7.83%	\$ -	\$ 3,550	0.00%	\$ -	\$ 2,900	0.00%	\$ 13,204	\$ 241,202	5.47%
563800 Utility Expense																				0	0	
563801 P G & E		750	7,785	9.63%	1,945	16,650	11.68%	1,196	8,460	14.13%	8,073	83,730	9.64%	195	1,350	14.45%	130	2,025	6.42%	12,288	120,000	10.24%
563802 Water		864	4,400	19.65%	1,332	3,600	36.99%	696	2,600	26.79%	1,244	7,400	16.81%	231	900	25.67%	154	1,100	14.00%	4,522	20,000	22.61%
563803 Sewer Fees			3,038	0.00%		3,038	0.00%		3,038	0.00%		3,038	0.00%		675	0.00%		675	0.00%	0	13,502	0.00%
Total 563800 Utility Expense		\$ 1,614	\$ 15,223	10.61%	\$ 3,276	\$ 23,288	14.07%	\$ 1,892	\$ 14,098	13.42%	\$ 9,317	\$ 94,168	9.89%	\$ 426	\$ 2,925	14.57%	\$ 284	\$ 3,800	7.48%	\$ 16,810	\$ 153,502	10.95%
572200 Employee Expense Reimb						1,000	0.00%													0	1,000	0.00%
585600 Contract Expenses																				0	0	
585601 Audit Fees								273	16,000	1.70%										273	16,000	1.70%
585603 Legal Fees								4,155	50,000	8.31%										4,155	50,000	8.31%
585604 Consultants	6	0	250	0.00%	660			25,112	113,000	22.22%	531			0			0			26,303	113,250	23.23%
585605 Vendors/Instructors/Pgrm Specs																	3,789	90,394	4.19%	3,789	90,394	4.19%
585608 Contract Expense-Other									115,000	0.00%										0	115,000	0.00%
Total 585600 Contract Expenses		\$ -	\$ 250	0.00%	\$ 660	\$ -		\$ 29,540	\$ 294,000	10.05%	\$ 531	\$ -		\$ -	\$ -		\$ 3,789	\$ 90,394	4.19%	\$ 34,520	\$ 384,644	8.97%
596600 Program Specific Expenses																				0	0	
596601 Buses-ASP	7	5,184	12,000	43.20%																5,184	12,000	43.20%
596602 Spec Activities-ASP	7	4,148	15,000	27.66%																4,148	15,000	27.66%
596603 Snacks-ASP		1,303	10,000	13.03%																1,303	10,000	13.03%
596604 Supplies-ASP		1,292	10,000	12.92%																1,292	10,000	12.92%
596606 Concession Purchases												3,000	0.00%							0	3,000	0.00%
596607 Employee Recognition/ Misc-POOL											315	2,000	15.76%							315	2,000	15.76%
596608 Employee Recognition/ Misc- ASP		36	2,000	1.78%																36	2,000	1.78%
596610 Misc Expense-OFFICE								64	13,000	0.49%										64	13,000	0.49%
596611 Employee Recognition/Misc-OTHER								131	4,000	3.28%										131	4,000	3.28%
596612 Special Events												1,000	0.00%					17,000	0.00%	0	18,000	0.00%
596613 Conferences/Seminars			2,500	0.00%		2,500	0.00%		5,000	0.00%		2,500	0.00%					1,500	0.00%	0	14,000	0.00%
596614 Pool Program & Facility Supply											94	6,000	1.57%							94	6,000	1.57%
596616 In-Crowd Rent		2,550	16,000	15.94%																2,550	16,000	15.94%
596617 Seasonal Programs			8,600	0.00%														1,000	0.00%	0	9,600	0.00%
596621 EEC Supplies					1,498	11,000	13.62%													1,498	11,000	13.62%
596622 EEC Snacks					1,972	10,000	19.72%													1,972	10,000	19.72%

Highlands Recreation District Budget vs. Actuals: FY26-27 by Class July - August, 2026																				PRELIMINARY		
																				2 of 12 months = 17% of Fiscal Year		
		ASP			EEC			OTHER			POOL			RENTAL			SEASONAL PGRMS			TOTAL		
		Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget
596623 EEC Special Activities						5,000	0.00%													0	5,000	0.00%
596624 Employee Recognition/ Misc-EEC					615	2,000	30.77%													615	2,000	30.77%
596626 Swim Team Expenses											200	10,000	2.00%							200	10,000	2.00%
596627 Staff Development			500	0.00%	0	1,500	0.00%		1,500	0.00%	35	2,000	1.76%							35	5,500	0.64%
596628 Training & Certification Expnse			150	0.00%		1,500	0.00%		1,000	0.00%		2,000	0.00%							0	4,650	0.00%
Total 596600 Program Specific Expenses		\$ 14,513	\$ 76,750	18.91%	\$ 4,086	\$ 33,500	12.20%	\$ 195	\$ 24,500	0.80%	\$ 644	\$ 28,500	2.26%	\$ -	\$ -		\$ -	\$ 19,500	0.00%	\$ 19,439	\$ 182,750	10.64%
633100 Bond Interest Expense	8				18,344	34,910	52.55%	3,057	5,818	52.55%				3,057	5,818	52.55%				24,459	46,546	52.55%
633200 Bond Principal Expense	9				114,750	114,750	100.00%	19,125	19,125	100.00%				19,125	19,125	100.00%				153,000	153,000	100.00%
671200 Telephone & Internet Expns		150						551	12,300	4.48%										701	12,300	5.70%
673100 Insurance																				0	0	
673101 CAPRI-Worker's Comp		372	3,500	10.62%	584	5,500	10.62%	624	5,875	10.62%	3,412	32,125	10.62%	266	2,500	10.62%	53	500	10.62%	5,311	50,000	10.62%
673102 CAPRI-General Liability/Auto		5,019	31,500	15.93%	5,019	31,500	15.93%	5,019	31,500	15.93%	5,019	31,500	15.93%	1,115	7,000	15.93%	1,115	7,000	15.93%	22,306	140,000	15.93%
Total 673100 Insurance		\$ 5,391	\$ 35,000	15.40%	\$ 5,603	\$ 37,000	15.14%	\$ 5,643	\$ 37,375	15.10%	\$ 8,431	\$ 63,625	13.25%	\$ 1,381	\$ 9,500	14.53%	\$ 1,168	\$ 7,500	15.58%	\$ 27,617	\$ 190,000	14.54%
721000 Fixed Assets-Structure/Imprvmts																				0	0	
721100 Fixed Assets-Structures/Imprvmt						23,000	0.00%		50,000	0.00%										0	73,000	0.00%
721101 Construction In Progress									315,000	0.00%		20,000	0.00%							0	335,000	0.00%
721102 FA - S&I - Not Capitalized			2,500	0.00%																0	2,500	0.00%
Total 721000 Fixed Assets-Structure/Imprvmts		\$ -	\$ 2,500	0.00%	\$ -	\$ 23,000	0.00%	\$ -	\$ 365,000	0.00%	\$ -	\$ 20,000	0.00%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ 410,500	0.00%
731000 Fixed Assets - Equipment																				0	0	
731100 Fixed Assets-Equipment									16,000	0.00%										0	16,000	0.00%
731101 FA Equipmnt Not Capitalized			2,500	0.00%	16	3,275	0.49%	4,312			2,216	5,000	44.32%							6,544	10,775	60.73%
Total 731000 Fixed Assets - Equipment	10	\$ -	\$ 2,500	0.00%	\$ 16	\$ 3,275	0.49%	\$ 4,312	\$ 16,000	26.95%	\$ 2,216	\$ 5,000	44.32%	\$ -	\$ -		\$ -	\$ -		\$ 6,544	\$ 26,775	24.44%
Total Expenses		\$ 122,544	\$ 785,398	15.60%	\$ 283,078	\$ 1,199,821	23.59%	\$ 104,882	\$ 1,223,480	8.57%	\$ 139,462	\$ 964,243	14.46%	\$ 33,517	\$ 131,781	25.43%	\$ 12,719	\$ 190,732	6.67%	\$ 696,202	\$ 4,495,455	15.49%
Net Operating Income		\$ 46,352	\$ 327,936	14.13%	\$ (77,062)	\$ 356,269	-21.63%	\$ 65,432	\$ (22,320)	-293.15%	\$ (40,543)	\$ (495,743)	8.18%	\$(17,889)	\$ (31,781)	56.29%	\$(10,224)	\$ (60,732)	16.83%	\$ (33,934)	\$ 73,629	-46.09%
Net Income		\$ 46,352	\$ 327,936	14.13%	\$ (77,062)	\$ 356,269	-21.63%	\$ 65,432	\$ (22,320)	-293.15%	\$ (40,543)	\$ (495,743)	8.18%	\$(17,889)	\$ (31,781)	56.29%	\$(10,224)	\$ (60,732)	16.83%	\$ (33,934)	\$ 73,629	-46.09%

*1. FYTD figures do not include any potential forthcoming property tax revenue or interest income from San Mateo County for the month of August.

*2. 50% of FY26-27 ERAF revenue has been received this fiscal year. The remaining 50% will be received in January 2027.

*3. Interest is received from San Mateo County Quarterly in July/Oct/Jan/Apr.

*4. EDD Q1 2026 benefit charges for former employee 3/31/26.

*5. Annual Community Care License Renewal ASP.

*6. Bookkeeper Temp Fees; IT Consulting Install new desktop computers/applications Pool & Reg Office.

*7. July & Aug Summer Camp Bus Transportation & Fuel Surcharge.

*8. 50% of Bond Interest is paid for FY26-27; Remaining payment will be made in early 2027.

*9. 100% of Bond Principal has been paid for FY26-27.

*10. \$4,312 is for Registration Office new desktops. \$2,216 is for Pool's new desktops.



COUNTY OF SAN MATEO
OFFICE OF THE CONTROLLER

County Government Center
555 County Center, 4th Floor
Redwood City, CA 94063
650-363-4777
<https://smcgov.org/controller>

Juan Raigoza
Controller

Kristie Silva
Assistant Controller

Kim-Anh Le
Deputy Controller

Patrick Enriquez
Dept Director of Automation

August 06, 2026

Highlands Recreation District
Tamsen K Burke, General Manager
1851 Lexington Avenue
, CA 94402

Dear Sir/Madam:

This is to certify, that according to the County Assessment Roll, the total value of assessable property within your local agency for the fiscal year 2026/2027 is as shown in the enclosed report(s).

Sincerely,

A handwritten signature in black ink, appearing to read "K Silva", is written over a horizontal line.

Kristie Silva, Assistant Controller



COUNTY OF SAN MATEO
OFFICE OF THE CONTROLLER

County Government Center
555 County Center, 4th Floor
Redwood City, CA 94063
650-363-4777
<https://smcgov.org/controller>

Juan Raigoza
Controller

Kristie Silva
Assistant Controller

Kim-Anh Le
Deputy Controller

Patrick Enriquez
Dept Director of Automation

ASSESSED VALUATION FOR YEAR 2026 - 2027

HIGHLANDS RECREATION DIST

Account: 78460

Value Description	State Board Roll	Secured	Unsecured	Total
Land:	0	567,134,097	0	567,134,097
Improvements:	0	416,626,689	0	416,626,689
Personal Property:	0	2,625	29,382	32,007
Sub Total:	0	983,763,411	29,382	983,792,793
Less Exemptions:	0	5,154,508	0	5,154,508
Net Total:	0	978,608,903	29,382	978,638,285
Exemption Detail				
Homeowners Exemption:	0	3,640,000	0	3,640,000
Other:	0	1,514,508	0	1,514,508



MEMORANDUM

Date: July 11, 2026
To: Board of Directors
From: Tamsen Burke, General Manager
Re: American Red Cross Facility Agreement Memo

Purpose

To provide a review of the American Red Cross (ARC) Facility Use Agreement (20170609) with the Highlands Recreation District as a Disaster Relief location and determine if the District will re-engage in the agreement per ARC request.

Background

The American National Red Cross ("Red Cross"), a non-profit corporation chartered by the United States Congress, provides services to individuals, families and communities when disasters strike. The disaster relief activities of the Red Cross are made possible by the American public who support the Red Cross with generous donations. The Red Cross's disaster services are also supported by facility owners who permit the Red Cross to use their buildings as shelters and other service delivery sites for disaster victims. This agreement is between the Red Cross and the facility owner ("Owner") so the Red Cross can use the facility to provide services during a disaster. This agreement only applies when Red Cross requests use of the facility and is managing the activity at the facility.

Purpose and Use of Facilities

The American National Red Cross ("Red Cross"), a non-profit corporation chartered by the United States Congress, provides services to individuals, families, and communities when disasters strike. The disaster relief activities of the Red Cross are made possible by the American public, who support the Red Cross with generous donations. The Red Cross's disaster services are also supported by facility owners who permit the Red Cross to use their buildings as shelters and other service delivery sites for disaster victims. This agreement is between the Red Cross and a facility owner ("Owner") so the Red Cross can

use the facility to provide services during a disaster. This agreement only applies when Red Cross requests use of the facility and is managing the activity at the facility.

This agreement terms and conditions would outline the following:

Use of Facilities - Upon request and if feasible, Owner will permit the Red Cross to use and occupy the Facility on a temporary basis to conduct emergency, disaster-related activities. The Facility may be used for the following purposes (Service Center, Storage of Supplies, Food Service, Parking, and Disaster Shelter)

Specific locations: Gymnasium, Social Room, Multipurpose Room, Kitchens, and restroom and shower facilities.

Facility Management - The Red Cross will designate a Red Cross official to manage the activities at the Facility ("Red Cross Manager"). The Owner will designate a Facility Coordinator to coordinate with the Red Cross Manager regarding the use of the Facility by the Red Cross.

Condition of Facilities – A survey would be conducted to assess and determine facilities availability, sqft,

Food Services: Upon request by the Red Cross, and if such resources are available, the Owner will make the food service resources of the Facility, including food, supplies, equipment and food service workers, available to feed the shelter occupants.

Custodial Services: Upon request of the Red Cross and if such resources are available, the Owner will make its custodial resources, including supplies and workers, available to provide cleaning and sanitation services at the Facility.

Security / Safety: In coordination with the Facility Coordinator, the Red Cross Manager, as he or she deems necessary and appropriate, will coordinate with law enforcement regarding any security and safety issues at the Facility

Signage and Publicity: The Red Cross may post signs identifying the Facility as a site of Red Cross operations in locations approved. All media will be referred to the Red Cross Manager.

Closing Facilities: The Red Cross will notify the Owner or Facility Coordinator of the date when the Red Cross will vacate the Facility

Fees: This paragraph does not apply when the Facility is used as a shelter. The Red Cross does not pay fees to use facilities as shelters.): Both parties must initial one of the two statements:

(1) Owner will not charge a fee for use of facilities

(2) The Red Cross will pay \$___ for rights to use and occupy facilities.

Expenses and Reimbursements

1. Damage to the Facility or other property of Owner, reasonable wear and tear excepted, resulting from the operations •Of the Red Cross. Reimbursement for facility damage will be based on replacement at actual cash value. The Red Cross, in consultation with the Owner, will select from bids from at least three reputable contractors. The Red Cross is not responsible for storm damage or other damage caused by the disaster.
2. Reasonable costs associated with custodial and food service personnel and supplies which would not have been incurred but for the Red Cross's use of the Facility. The Red Cross will reimburse at per-hour, straight-time rate for wages actually incurred but will not reimburse for (i) overtime or costs of salaried staff.
3. Reasonable, actual, out-of-pocket costs for the utilities indicated below, to the extent that such costs would not have been incurred but for the Red Cross's use of the Facility. (Both parties must initial all utilities that may be reimbursed by the Red Cross): water, gas, electricity, waste.

Insurance: The District will review with CAPRI to add the American Red Cross to the designated locations for additional coverage. A gap will need to be determined for the \$2,000,000 aggregated.

1. Insurance: The Red Cross shall carry insurance coverage in the amounts of at least \$1,000,000 per occurrence for Commercial General Liability and Automobile Liability. The Red Cross shall also carry Workers'.
 - a. Compensation coverage with statutory limits for the jurisdiction within which the facility is located and \$1,000,000 in Employers' Liability.
2. Indemnification: The Red Cross shall defend, hold harmless, and indemnify Owner against any legal liability, including reasonable attorney fees, in respect to claims for bodily injury, death, and property damage arising from the negligence of the Red Cross during the use of the Facility.
3. Term: The term of this agreement begins on the date of the last signature below and ends 30 days after written notice by either party.

Staff Recommendation

Complete the Shelter Facility Owner Pre-Survey and submit. Invite American Red Cross representative to the property for review and consideration. Upon Board Approval enter into agreement for a term of 3 years.



Facility Use Agreement

The American National Red Cross ("Red Cross"), a non-profit corporation chartered by the United States Congress, provides services to individuals, families and communities when disasters strike. The disaster relief activities of the Red Cross are made possible by the American public who support the Red Cross with generous donations. The Red Cross's disaster services are also supported by facility owners who permit the Red Cross to use their buildings as shelters and other service delivery sites for disaster victims. This agreement is between the Red Cross and a facility owner ("Owner") so the Red Cross can use the facility to provide services during a disaster. This agreement only applies when Red Cross requests use of the facility and is managing the activity at the facility.

Parties and Facility

Owner:

Full Name of Owner	Highlands Recreation District
Address	1851 Lexington Ave, Sa Mateo CA 94402
24-Hour Point of Contact Name and Title	Cathy Haas, General Manager
Work Phone	650.341.4251
Cell Phone	831.246.1652
Address for Official Notices (only if different from above address)	

Red Cross:

Chapter Name	American Red Cross NCCR Bay Area Chapter San Mateo County
Chapter Address	1710 Trousdale Drive, Burlingame, CA 94010
24-Hour Point of Contact Name and Title	Rita Ewing Disaster Program Manager
Work Phone	510.638.8863
Cell Phone	same
Address for Official Notices	American Red Cross, Disaster Cycle Services Logistics, 8550 Arlington Blvd., Fairfax, VA 22031



Facility Use Agreement

Facility:

Insert name and complete street address of building or, if multiple buildings, write "See attached facility list," and attach facility list, including complete street address of each building that is part of this agreement. If the Red Cross will use only a portion of a building, then describe the portion of the building that the Red Cross will use.

Highlands Recreation Center

1851 Lexington Ave.

San Mateo, CA 94402

Red Cross may use the Gymnasium, Social Room,
Multi-Purpose Room, Kitchens, and restroom and shower facilities



Facility Use Agreement

Terms and Conditions

1. **Use of Facility:** Upon request and if feasible, Owner will permit the Red Cross to use and occupy the Facility on a temporary basis to conduct emergency, disaster-related activities. The Facility may be used for the following purposes (both parties must initial all that apply):

Facility Purpose	Owner Initials	Red Cross Initials
Service Center (Operations, Client Services, or Volunteer Intake)	Ch	RE
Storage of supplies	Ch	RE
Parking of vehicles	Ch	RE
Disaster Shelter	Ch	RE

2. **Facility Management:** The Red Cross will designate a Red Cross official to manage the activities at the Facility ("Red Cross Manager"). The Owner will designate a Facility Coordinator to coordinate with the Red Cross Manager regarding the use of the Facility by the Red Cross.
3. **Condition of Facility:** The Facility Coordinator and Red Cross Manager (or designee) will jointly conduct a survey of the Facility before it is turned over to the Red Cross. They will use the first page of the Red Cross's **Facility/Shelter Opening/Closing Form** to record any existing damage or conditions. The Facility Coordinator will identify and secure all equipment in the Facility that the Red Cross should not use. The Red Cross will exercise reasonable care while using the Facility and will not modify the Facility without the Owner's express written approval.
4. **Food Services** (*This paragraph applies only when the Facility is used as a shelter or service center.*): Upon request by the Red Cross, and if such resources are available, the Owner will make the food service resources of the Facility, including food, supplies, equipment and food service workers, available to feed the shelter occupants. The Facility Coordinator will designate a Food Service Manager to coordinate meals at the direction of and in cooperation with the Red Cross Manager. The Food Service Manager will establish a feeding schedule and supervise meal planning and preparation. The Food Service Manager and Red Cross Manager will jointly conduct a pre-occupancy inventory of the food and food service supplies before the Facility is turned over to the Red Cross. When the Red Cross vacates the Facility, the Red Cross Manager and Facility Coordinator or Food Service Manager will conduct a post-occupancy inventory of the food and supplies used during the Red Cross's activities at the Facility.
5. **Custodial Services** (*This paragraph applies only when the Facility is used as a shelter or service center.*): Upon request of the Red Cross and if such resources are available, the Owner will make its custodial resources, including supplies and workers, available to provide cleaning and sanitation services at the Facility. The Facility Coordinator will designate a Facility Custodian to coordinate these services at the direction of and in cooperation with the Red Cross Manager.
6. **Security/Safety:** In coordination with the Facility Coordinator, the Red Cross Manager, as he or she deems necessary and appropriate, will coordinate with law enforcement regarding any security and safety issues at the Facility.



Facility Use Agreement

7. **Signage and Publicity:** The Red Cross may post signs identifying the Facility as a site of Red Cross operations in locations approved by the Facility Coordinator. The Red Cross will remove such signs when the Red Cross concludes its activities at the Facility. The Owner will not issue press releases or other publicity concerning the Red Cross's activities at the Facility without the written consent of the Red Cross Manager. The Owner will refer all media questions about the Red Cross activities to the Red Cross Manager.
8. **Closing the Facility:** The Red Cross will notify the Owner or Facility Coordinator of the date when the Red Cross will vacate the Facility. Before the Red Cross vacates the Facility, the Red Cross Manager and Facility Coordinator will jointly conduct a post-occupancy inspection, using the second page of the *Shelter/Facility Opening/Closing Form*, to record any damage or conditions.
9. **Reimbursement:** Subject to the conditions in paragraph 10(e) below, the Red Cross will reimburse the Owner for the following:
- a. *Damage to the Facility or other property of Owner, reasonable wear and tear excepted, resulting from the operations of the Red Cross. Reimbursement for facility damage will be based on replacement at actual cash value. The Red Cross, in consultation with the Owner, will select from bids from at least three reputable contractors. The Red Cross is not responsible for storm damage or other damage caused by the disaster.*
 - b. *Reasonable costs associated with custodial and food service personnel and supplies which would not have been incurred but for the Red Cross's use of the Facility. The Red Cross will reimburse at per-hour, straight-time rate for wages actually incurred but will not reimburse for (i) overtime or (ii) costs of salaried staff.*
 - c. *Reasonable, actual, out-of-pocket costs for the utilities indicated below, to the extent that such costs would not have been incurred but for the Red Cross's use of the Facility. (Both parties must initial all utilities that may be reimbursed by the Red Cross):*

	Owner Initials	Red Cross Initials
Water	Ch	RE
Gas	Ch	RE
Electricity	Ch	RE
Waste Disposal	Ch	RE

- d. The Owner will submit any request for reimbursement to the Red Cross within 60 days after the occupancy of the Red Cross ends. Any request for reimbursement must be accompanied by supporting invoices. Any request for reimbursement for personnel costs must be accompanied by a list of the personnel with the dates and hours worked.
- e. If the disaster is a Federally-declared disaster and Owner is a municipal or state government entity, then the Owner will work with appropriate emergency management agencies to seek cost reimbursement through the Federal Emergency Management Agency's program for administering Public Assistance Category B under the Robert T. Stafford Act. The Red Cross is not obligated to reimburse the Owner for costs covered by Public Assistance Category B.



Facility Use Agreement

10. Insurance: The Red Cross shall carry insurance coverage in the amounts of at least \$1,000,000 per occurrence for Commercial General Liability and Automobile Liability. The Red Cross shall also carry Workers' Compensation coverage with statutory limits for the jurisdiction within which the facility is located and \$1,000,000 in Employers' Liability.
11. Indemnification: The Red Cross shall defend, hold harmless, and indemnify Owner against any legal liability, including reasonable attorney fees, in respect to claims for bodily injury, death, and property damage arising from the negligence of the Red Cross during the use of the Facility.
12. Term: The term of this agreement begins on the date of the last signature below and ends 30 days after written notice by either party.

Highlands Recreation District

Owner (Legal Name)

C Haas

By (Signature)

Cathy Haas

Name (Printed)

General Manager

Title

9/17/19

Date

The American National Red Cross

(Legal Name)

Rita Ewing

By (Signature)

Rita Ewing

Name (Printed)

Disaster Program Manager

Title

9/21/19

Date



Shelter Facility Owner Pre-Survey Form

This form must be completed by the facility owner/operator. It records basic details about the site and contact information. Once completed, send it to the Red Cross representative.

Red Cross Representative:	Red Cross Contact Info:
Date Completed:	Contact Info: Person Completing Form:
Site Name:	
Address:	County:
City:	State: Zip:
Site Information	
Year Built:	Site Meets Current Occupancy Codes: ☐ Y ☐ N
Functional Fire Suppression System (fire alarms, sprinkler system, fire department direct alert): ☐ Y ☐ N	
Smoke Alarms: ☐ Y ☐ N	Fire Extinguishers: ☐ Y ☐ N
Functioning Emergency Exits: ☐ Y ☐ N	AEDs: ☐ Y ☐ N
Water Source: ☐ Municipal ☐ Well	☐ Trapped Water Other:
Plumbing Source: ☐ Municipal ☐ Septic Tank	☐ Water-less Other:
Emergency Generator: ☐ Y ☐ N	What is powered by generator?
Cooling System: ☐ Electric ☐ Natural Gas ☐ Propane ☐ No AC	Other:
Heating System: ☐ Electric ☐ Natural Gas ☐ Propane ☐ No Heat	Other:
Wireless Internet: ☐ Y ☐ N	Pets Allowed: ☐ Y ☐ N
Are there outside areas for pet relief?	
Facility Accessibility: ☐ 1984 UFAS ☐ 1991 ADA Standards ☐ 2004 ADAAG ☐ 2010 ADA Standards chose all that apply ☐ Unknown ☐ Other	
Contact Information	
<i>The Red Cross needs to know who to contact for additional information during disaster readiness and all potential points of contact during disaster. The "Primary" contact is the individual who serves as the main point of contact to the Red Cross during disaster readiness. It is helpful to provide alternate points of contact who may be actively involved when opening the shelter and who can be reached after-hours. Contacts can be updated with the Red Cross as necessary.</i>	
SITE CONTACT INFORMATION:	CONTACT TYPE: Primary
First Name:	Last Name:
Agency:	Title:
Phone #:	Alternative Phone #:
Email Address:	

To Be Used by Facility Owner/Operator

SITE CONTACT INFORMATION:	CONTACT TYPE: Alternative
First Name:	Last Name:
Agency:	Title:
Phone #:	Alternative Phone #:
Email Address:	

SITE CONTACT INFORMATION:	CONTACT TYPE: Alternative
First Name:	Last Name:
Agency:	Title:
Phone #:	Alternative Phone #:
Email Address:	

SITE CONTACT INFORMATION:	CONTACT TYPE: Alternative
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SITE CONTACT INFORMATION:	CONTACT TYPE: Alternative
First Name:	Last Name:
Agency:	Title:
Phone #:	Alternative Phone #:
Email Address:	

Print additional pages to share additional contact information if needed.

To Be Used by Facility Owner/Operator



Facility Use Agreement

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Parties and Facility

Owner:

Full Name of Owner	
Address	
24-Hour Point of Contact Name and Title Work Phone Cell	
Address for Official Notices (only if different from above	

Red Cross:

Chapter Name	
Chapter Address	
24-Hour Point of Contact Name and Title Work Phone Cell	
Address for Official Notices	American Red Cross, Disaster Cycle Services Logistics, 8550 Arlington Blvd., Fairfax, VA 22031

Facility:

Insert name and complete street address of building or, if multiple buildings, write “See attached facility list,” and attach facility list, including complete street address of each building that is part of this agreement. If the Red Cross will use only a portion of a building, then describe the portion of the building that the Red Cross will use.

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Storage of supplies		
Parking of vehicles		
Disaster Shelter		

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written consent of the Red Cross Manager. The Owner will refer all media questions about the Red Cross activities to the Red Cross Manager.

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9. Fee (*This paragraph does not apply when the Facility is used as a shelter. The Red Cross does not pay fees to use facilities as shelters.*): Both parties must initial one of the two statements below:
- a. Owner will not charge a fee for the use of the Facility.
Owner Initials _____ Red Cross Initials _____
- b. The Red Cross will pay \$____ per: _____ for the right to use and occupy the Facility
Owner Initials _____ Red Cross Initials _____
10. Reimbursement: Subject to the conditions in paragraph 10(e) below, the Red Cross will reimburse the Owner for the following:

- a. *Damage to the Facility or other property of Owner*, reasonable wear and tear excepted, resulting from the operations of the Red Cross. Reimbursement for facility damage will be based on replacement at actual cash value. The Red Cross, in consultation with the Owner, will select from bids from at least three reputable contractors. The Red Cross is not responsible for storm damage or other damage caused by the disaster.
- b. *Reasonable costs associated with custodial and food service personnel and supplies* which would not have been incurred but for the Red Cross's use of the Facility. The Red Cross will reimburse at per-hour, straight-time rate for wages actually incurred but will not reimburse for (i) overtime or (ii) costs of salaried staff.
- c. *Reasonable, actual, out-of-pocket costs for the utilities indicated below*, to the extent that such costs would not have been incurred but for the Red Cross's use of the Facility. (Both parties must initial all utilities that may be reimbursed by the Red Cross):

	Owner Initials	Red Cross Initials
Water		
Gas		
Electricity		
Waste Disposal		

- d. The Owner will submit any request for reimbursement to the Red Cross within 60 days after the occupancy of the Red Cross ends. Any request for reimbursement must be accompanied by supporting invoices. Any request for reimbursement for personnel costs must be accompanied by a list of the personnel with the dates and hours worked.
- e. If the disaster is a Federally declared disaster and Owner is a municipal, county, parish, or state government entity, then the Owner will work with appropriate emergency management agencies to seek cost reimbursement through the Federal Emergency Management Agency's program for administering Public Assistance Category B under the Robert T. Stafford Act. The Red Cross is not obligated to

reimburse the Owner for costs covered by Public Assistance Category B.

11. Insurance: The Red Cross shall carry insurance coverage in the amounts of at least \$1,000,000 per occurrence for Commercial General Liability and Automobile Liability. The Red Cross shall also carry Workers'.
- a. Compensation coverage with statutory limits for the jurisdiction within which the facility is located and \$1,000,000 in Employers' Liability.
12. Indemnification: The Red Cross shall defend, hold harmless, and indemnify Owner against any legal liability, including reasonable attorney fees, in respect to claims for bodily injury, death, and property damage arising from the negligence of the Red Cross during the use of the Facility.
13. Term: The term of this agreement begins on the date of the last signature below and ends 30 days after written notice by either party.

Digital Signature: Each party agrees that either part's execution of this agreement by DIGITAL signature (whether ELECTRONIC or encrypted) is expressly intended to authenticate this AGREEMENT and to have the same force and effect as manual signatures. The term DIGITAL signature means any electronic sound, symbol, or process attached to or logically associated with a record and executed and adopted by a party with the intent to sign such record, including facsimile or email electronic signatures. The use of digital signatures is intended to facilitate more efficient execution and delivery of signed documents.

_____ Owner (Legal Name)	_____ The American National Red Cross (Legal Name)
_____ By (Signature)	_____ By (Signature)
_____ Name (Printed)	_____ Name (Printed)
_____ Title	_____ Title
_____ Date	_____ Date



COUNTY OF SAN MATEO
OFFICE OF THE CONTROLLER

Juan Raigoza

Controller

Kristie Silva

Assistant Controller

Kim-Anh Le

Deputy Controller

Patrick Enriquez

Dept Director of Automation

County Government Center

555 County Center, 4th Floor

Redwood City, CA 94063

650-363-4777

<https://smcgov.org/controller>

August 19, 2026

From: Kristie Silva^{KS}, Assistant Controller

To: County, Cities, and Districts

Subject: Excess ERAF Distribution

The County distributes excess ERAF as follows:

Every August

- 45% of the prior year's total excess ERAF amount
- 5% reserves held from the total excess ERAF amount from 3 years ago

Every January

- 50% of the current year's total excess ERAF amount

The August 2026 distribution is scheduled for Thursday, August 20. The enclosed schedule provides the amounts that each taxing entity will receive.

If you have any questions, please email me at ksilva@smcgov.org or call (650)599-1330.

County of San Mateo

2026-2027 Excess ERAF Distribution List

This Distribution is made up of the following:

1.FY 2025-26 amounts represent 45% of the total excess ERAF for the fiscal year . The standard 5% reserve amount will be released in August 2028.

2.FY 2023.24 amounts represent the release of the remaining balance.

Taxing Agency	2025-26 ¹	2023-24 ²	Total
GENERAL COUNTY TAX	140,074,241.48	13,360,808.81	153,435,050.29
CITY OF ATHERTON	1,468,959.06	136,946.83	1,605,905.89
CITY OF BELMONT	1,137,788.49	107,015.68	1,244,804.17
CITY OF BRISBANE	314,778.50	31,059.98	345,838.48
CITY OF BURLINGAME	2,123,077.38	193,459.90	2,316,537.28
TOWN OF COLMA	6,193.56	618.26	6,811.82
CITY OF DALY CITY	3,647,975.99	345,554.95	3,993,530.94
CITY OF EAST PALO ALTO	463,016.46	45,133.37	508,149.83
CITY OF HALF MOON BAY	222,156.24	21,580.45	243,736.69
TOWN OF HILLSBOROUGH	1,708,090.57	164,575.39	1,872,665.96
CITY OF MENLO PARK	2,438,622.58	237,084.63	2,675,707.21
CITY OF MILLBRAE	816,915.31	78,672.85	895,588.16
CITY OF PACIFICA	1,865,433.75	181,411.12	2,046,844.87
TOWN OF PORTOLA VALLEY	173,046.82	16,565.76	189,612.58
CITY OF REDWOOD CITY AREA 1	5,112,357.71	494,228.12	5,606,585.83
CITY OF REDWOOD CITY AREA 3	657,758.86	64,560.53	722,319.39
CITY OF REDWOOD PARKING NO.1	916.78	81.47	998.25
REDWOOD CITY GEN IMP DS 1-64	40,366.81	3,994.02	44,360.83
CITY OF SAN BRUNO	1,013,070.66	96,405.67	1,109,476.33
CITY OF SAN CARLOS	1,723,008.41	166,012.73	1,889,021.14
CITY OF SAN MATEO	4,129,042.70	403,902.74	4,532,945.44
CITY OF SOUTH SAN FRANCISCO	2,935,337.78	277,380.48	3,212,718.26
CITY OF WOODSIDE	355,181.43	33,190.42	388,371.85
TOWN CENTER SEWER MAINTENANCE	1,793.06	186.64	1,979.70
EAST PALO ALTO SANITARY DISTRICT	209,144.69	20,360.91	229,505.60
EPA DRAINAGE MAINTENANCE DISTRICT	9,018.88	853.06	9,871.94
RAVENSWOOD LIGHTING	131,394.85	12,867.21	144,262.06
GUADALUPE MUNI IMP CITY DISTRICT	69.96	7.39	77.35
ESTERO MUNI IMPROVEMENT DISTRICT	1,778,411.04	176,558.94	1,954,969.98
BROADMOOR POLICE DISTRICT	298,523.82	29,137.91	327,661.73
MENLO PARK FIRE DISTRICT	4,221,273.05	403,516.17	4,624,789.22
BAYSHORE SANITARY DISTRICT	28,111.80	2,916.91	31,028.71
GRANADA COMMUNITY SERVICE DISTRICT	272,149.58	26,304.51	298,454.09
MONTARA WATER AND SANITARY DISTRICT	219,048.87	21,394.65	240,443.52
ATHERTON CHANNEL DRAINAGE	10,397.90	988.02	11,385.92
COLMA CR FLOOD CONTROL ZONE	85,678.60	8,212.75	93,891.35
COLMA CR FLOOD CONT SUB ZN 3	108,080.20	10,517.70	118,597.90
COLMA CR FLOOD CONT SUB ZN 2	63,759.93	5,773.94	69,533.87
COLMA CR FLOOD CONT SUB ZN 1	14,916.18	1,343.76	16,259.94
SAN BRUNO CREEK FLOOD ZONE 2	21,674.13	2,047.98	23,722.11
SAN FRANCISQUITO CRK FLD ZN 2	42,838.26	4,100.08	46,938.34
RAVENSWOOD SLOUGH FLOOD ZONE	2,849.20	273.21	3,122.41
MID-PENINSULA WATER DISTRICT	110,193.49	10,362.71	120,556.20
COASTSIDE COUNTY WATER DIST	359,397.70	34,901.46	394,299.16
NORTH COAST COUNTY WATER DIST	265,549.44	25,816.93	291,366.37
WESTBOROUGH WATER DISTRICT	129,975.53	12,806.44	142,781.97
LADERA RECREATION DISTRICT	52,177.33	4,993.99	57,171.32
WEST PARK PARKS & PARKWAYS DS	18,101.49	1,793.04	19,894.53
STONEGATE RDG PK-PKWYS MAINT	25,914.60	2,585.53	28,500.13
WEST PARK 3 PK-PKWYS MAINT	17,761.16	1,743.12	19,504.28
WILLOW GARDENS PKS-PKWYS MNT	2,608.13	275.73	2,883.86
WAYSIDE ROAD MAINTENANCE ZN 2	2,265.39	208.36	2,473.75
COUNTY HARBOR DISTRICT	1,183,522.54	112,899.44	1,296,421.98
RESOURCE CONSERVATION DISTRICT	4,822.88	466.97	5,289.85
COASTSIDE FIRE PROTECTION DISTRICT	881,379.09	85,920.50	967,299.59

County of San Mateo

2026-2027 Excess ERAF Distribution List

This Distribution is made up of the following:

1.FY 2025-26 amounts represent 45% of the total excess ERAF for the fiscal year . The standard 5% reserve amount will be released in August 2028.

2.FY 2023.24 amounts represent the release of the remaining balance.

WOODSIDE FIRE DISTRICT	1,706,766.93	161,366.96	1,868,133.89
HIGHLANDS RECREATION DIST	102,574.21	9,504.69	112,078.90
SMC MOSQUITO & VECTOR CONTROL DISTRICT	346,333.08	32,999.85	379,332.93
FREE LIBRARY	4,189,984.26	397,615.60	4,587,599.86
COUNTY SERVICE AREA NO 6	4,932.82	488.64	5,421.46
BURLINGAME HILLS SEWER DIST	33,420.82	3,259.30	36,680.12
EMERALD LAKE HGHTS SEWER DIST	10,340.29	996.34	11,336.63
FAIR OAKS SEWER DISTRICT	261,901.61	24,542.97	286,444.58
HARBOR INDUSTRIAL SEWER DIST	5,942.56	596.88	6,539.44
KENSINGTON SQUARE SEWER DIST	6,143.13	566.78	6,709.91
OAK KNOLL SEWER DISTRICT	2,096.79	213.21	2,310.00
CRYSTAL SPRINGS SANI DIST	34,032.93	3,203.04	37,235.97
DEVONSHIRE SANITATION DIST	17,115.47	1,603.01	18,718.48
SCENIC HEIGHTS SANI DIST	779.64	70.49	850.13
CAMPO BELLO UNIV PK DRN MAINT	912.42	88.37	1,000.79
ENCHANTED HILLS DRAINAGE DIST	284.93	27.83	312.76
HIGHLANDS DRAINAGE DIST	305.54	28.38	333.92
SEQUOIA DRAINAGE MAINT. DIST.	1,660.70	162.40	1,823.10
UNIVERSITY HGHTS DRAINAGE DIS	3,839.34	365.00	4,204.34
BEL AIRE LIGHTING DISTRICT	39,111.45	3,667.52	42,778.97
BELMONT LIGHT	5,172.13	523.31	5,695.44
COLMA LIGHTING	52,906.90	5,233.87	58,140.77
GRANADA LIGHTING	7,605.94	739.81	8,345.75
EMERALD LAKE LIGHTING	129,580.92	12,567.78	142,148.70
ENCHANTED HILLS LIGHTING DIST	6,336.31	606.70	6,943.01
LA HONDA LIGHTING DIST	6,447.74	613.54	7,061.28
MENLO PARK LIGHTING	195,559.21	18,878.26	214,437.47
MONTARA LIGHTING	66,030.58	6,448.67	72,479.25
PESCADERO LIGHTING	7,332.14	683.30	8,015.44
LOS TRANCOS COUNTY MAINT DISTRICT	63,067.43	6,035.85	69,103.28
HIGHLANDS LANDSCAPE	730.37	67.94	798.31
Total	190,309,388.69	18,176,146.41	208,485,535.10



Highlands Recreation District

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HIGHLANDS RECREATION DISTRICT

RESOLUTION 2026-4

STATE OF CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES

DESIGNATION OF APPLICANT'S AGENT

NON-STATE AGENCIES OES-FPD-130 (REV. 10-2022)

A resolution of the Board of Directors of the Highlands Recreation District updating the Designation Of Applicant's Agent Non-State Agencies Oes-Fpd-130 for the District.

WHEREAS, The public entity established under the laws of the State of California named the Highlands Recreation District; and

WHEREAS, the Authorized Agents are authorize to execute for and on behalf of the Highlands Recreation District; and

WHEREAS, the individuals that are authorized by the Board of Directors to engage with the Federal Emergency Management Agency and the California Governor's Office of Emergency Services regarding grants for which they have applied by Title Only:

- General Manager
- Director

WHEREAS, the purpose of obtaining federal financial assistance for any existing or future grant programs; including, but not limited to any of the following:

- Federally declared Disaster (DR), Fire Mitigation Assistance Grant (FMAG), California State Only Disaster (CDAA), Immediate Services Program (ISP), Hazard Mitigation Grant Program (HMGP), Building Resilient Infrastructure and Communities (BRIC), Legislative Pre-Disaster Mitigation Program (LPDM), under
- Public Law 93-288 as amended by the Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988, and/or state financial assistance under the California Disaster Assistance Act.
- Flood Mitigation Assistance Program (FMA), under Section 1366 of the National Flood Insurance Act of 1968.
- National Earthquake Hazards Reduction Program (NEHRP) 42 U.S. Code 7704 (b)((2) (A) (ix) and 42 U.S. Code 7704 (b) (2) (B) National Earthquake Hazards Reduction Program, and also The Consolidated Appropriations Act, 2018, Div. F, Department of Homeland Security Appropriations Act, 2018, Pub. L. No. 115-141



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- California Early Earthquake Warning (CEEW) under CA Gov Code – Gov, Title 2, Div. 1, Chapter 7, Article 5, Sections 8587.8, 8587.11, 8587.12

WHEREAS, a public entity, the Highlands Recreation District, established under the laws of the State of California, hereby authorizes its agent(s) to provide to the Governor's Office of Emergency Services for all matters pertaining to such state disaster assistance the assurances and agreements required.

WHEREAS, this is a universal resolution and is effective for all open and future disasters/grants declared up to three (3) years following the date of approval.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Highlands Recreation District adopts the resolution for the designated Agents; General Manager and Director.

PASSED AND ADOPTED at the regular meeting of the Board of Directors of Highlands Recreation District, this 8th day of September 2026, by the following vote:

AYES:

NOES:

ABSENT:

ATTEST:

HIGHLANDS RECREATION DISTRICT
SAN MATEO COUNTY, CALIFORNIA

By. _____
President, Board of Director

ATTEST:

I, Tamsen K. Burke, do hereby certify that I am the interim District Secretary of the Board of Directors of the HIGHLANDS RECREATION DISTRICT and that the above is a true and correct copy of the resolution adopted by the Board of Directors of said District at a meeting on the 8th day of September 2026.



Cal OES ID No: _____

DESIGNATION OF APPLICANT'S AGENT RESOLUTION FOR NON-STATE AGENCIES

BE IT RESOLVED BY THE _____ OF THE _____
(Governing Body) (Name of Applicant)

THAT _____, OR
(Title of Authorized Agent)

_____, OR
(Title of Authorized Agent)

(Title of Authorized Agent)

is hereby authorized to execute for and on behalf of the _____,
(Name of Applicant)

a public entity established under the laws of the State of California, this application and to file it with the California Governor's Office of Emergency Services for the purpose of obtaining federal financial assistance for any existing or future grant program, including, but not limited to any of the following:

- **Federally declared Disaster (DR), Fire Mitigation Assistance Grant (FMAG), California State Only Disaster (CDAA), Immediate Services Program (ISP), Hazard Mitigation Grant Program (HMGP), Building Resilient Infrastructure and Communities (BRIC), Legislative Pre-Disaster Mitigation Program (LPDM),** under
- Public Law 93-288 as amended by the Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988, and/or state financial assistance under the California Disaster Assistance Act.
- **Flood Mitigation Assistance Program (FMA),** under Section 1366 of the National Flood Insurance Act of 1968.
- **National Earthquake Hazards Reduction Program (NEHRP)** 42 U.S. Code 7704 (b) ((2) (A) (ix) and 42 U.S. Code 7704 (b) (2) (B) National Earthquake Hazards Reduction Program, and also The Consolidated Appropriations Act, 2018, Div. F, Department of Homeland Security Appropriations Act, 2018, Pub. L. No. 115-141
- **California Early Earthquake Warning (CEEW)** under CA Gov Code – Gov, Title 2, Div. 1, Chapter 7, Article 5, Sections 8587.8, 8587.11, 8587.12

That the _____, a public entity established under the
(Name of Applicant)

laws of the State of California, hereby authorizes its agent(s) to provide to the Governor's Office of Emergency Services for all matters pertaining to such state disaster assistance the assurances and agreements required.



Please check the appropriate box below

- ☐ This is a universal resolution and is effective for all open and future disasters/grants declared up to three (3) years following the date of approval.
- ☐ This is a disaster/grant specific resolution and is effective for only disaster/grant number(s): _____

Passed and approved this ____ day of _____, 20 ____

(Name and Title of Governing Body Representative)

(Name and Title of Governing Body Representative)

(Name and Title of Governing Body Representative)

CERTIFICATION

I, _____, duly appointed and _____ of
(Name) (Title)

_____, do hereby certify that the above is a true and
(Name of Applicant)

correct copy of a resolution passed and approved by the _____
(Governing Body)

of the _____ on the _____ day of _____, 20 ____.
(Name of Applicant)

(Signature)

(Title)



Cal OES Form 130 Instructions

A Designation of Applicant's Agent Resolution for Non-State Agencies is required of all Applicants to be eligible to receive funding. A new resolution must be submitted if a previously submitted resolution is older than three (3) years from the last date of approval, is invalid, or has not been submitted.

When completing the Cal OES Form 130, Applicants should fill in the blanks on pages 1 and 2. The blanks are to be filled in as follows:

Resolution Section:

Governing Body: This is the group responsible for appointing and approving the Authorized Agents.

Examples include: Board of Directors, City Council, Board of Supervisors, Board of Education, etc.

Name of Applicant: The public entity established under the laws of the State of California.

Examples include: School District, Office of Education, City, County or Non-profit agency that has applied for the grant, such as: City of San Diego, Sacramento County, Burbank Unified School District, Napa County Office of Education, University Southern California.

Authorized Agent: These are the individuals that are authorized by the Governing Body to engage with the Federal Emergency Management Agency and the California Governor's Office of Emergency Services regarding grants for which they have applied. There are two ways of completing this section:

1. **Titles Only:** The titles of the Authorized Agents should be entered here, not their names. This allows the document to remain valid if an Authorized Agent leaves the position and is replaced by another individual. If "Titles Only" is the chosen method, this document must be accompanied by either a cover letter naming the Authorized Agents by name and title, or the Cal OES AA Names document. The supporting document can be completed by any authorized person within the Agency (e.g., administrative assistant, the Authorized Agent, secretary to the Director). It does not require the Governing Body's signature.
2. **Names and Titles:** If the Governing Body so chooses, the names **and** titles of the Authorized Agents would be listed. A new Cal OES Form 130 will be required if any of the Authorized Agents are replaced, leave the position listed on the document, or their title changes.



Checking Universal or Disaster-Specific Box: A Universal resolution is effective for all past disasters and for those declared up to three (3) years following the date of approval. Upon expiration it is no longer effective for new disasters, but it remains in effect for disasters declared prior to expiration. It remains effective until the disaster goes through closeout unless it is superseded by a newer resolution.

Governing Body Representative: These are the names and titles of the approving Board Members.

Examples include: Chairman of the Board, Director, Superintendent, etc. The names and titles **cannot** be one of the designated Authorized Agents. A minimum of three (3) approving board members must be listed. If less than three are present, meeting minutes must be attached in order to verify a quorum was met.

Certification Section:

Name and Title: This is the individual in attendance who recorded the creation and approval of this resolution.

Examples include: City Clerk, Secretary to the Board of Directors, County Clerk, etc. This person **cannot** be one of the designated Authorized Agents or Approving Board Member. If a person holds two positions (such as City Manager and Secretary to the Board) and the City Manager is to be listed as an Authorized Agent, then that person could sign the document as Secretary to the Board (not City Manager) to eliminate "Self-Certification."



MEMORANDUM

Date: September 8, 2026

To: Board of Directors

From: Tamsen Burke, General Manager
Osa Wolff, General Counsel

Re: Update the Approved Conflict of Interest Code and Approve Designated Positions and Assigned Disclosure Categories

Background:

The Political Reform Act requires every local government agency to review its Conflict of Interest (COI) Code biennially. A COI Code informs public officials, governmental employees, and consultants the financial interests they must disclose on their Statement of Economic Interests (Form 700).

The District is required to submit a Biennial Review of its COI Code. The District's COI Code was last updated in 2025 with the adoption of Resolution 2025-01.

This District's COI Code must accurately designate all positions required to file Form 700s because they make or participate in the making of governmental decisions. The disclosure category assigned to those positions identifies when investments, business positions, interests in real property, and sources of income must be disclosed on Form 700s because they may foreseeably be affected materially by the decisions made by those holding designated positions. The code includes all other provisions required by the Government Code Section 87302.

Rationale for Changes

A conflict of interest code must:

- Provide reasonable assurance that all foreseeable potential conflict of interest situations will be disclosed or prevented;
- Provide to each affected person a clear and specific statement of his or her duties under the conflict of interest code; and
- Adequately differentiate between designated employees with different powers and responsibilities.

Public Officials and Employees Rules

Public service is a public trust, requiring officials and employees to place loyalty to the citizens, the laws, and ethical principles above private gain. Following ethical guidelines and eliminating any improprieties, or even the appearance of potential corruption, is imperative to safeguarding the public's trust in government. To help accomplish this goal, laws exist to aid public officials in avoiding conflicts between an official's public duties and the official's personal interests.

Whether elected, appointed, or hired, good governance depends on officials and staff knowing, understanding, and following the duties and responsibilities of being a public servant as well as the relevant laws and requirements that govern it.

Designated Employee:

- An official or employee of a state or local government agency whose position has been designated in the agency's conflict of interest code to file statements of economic interest or whose position has not yet been listed in the code but makes or participates in making governmental decisions.
 - Issue, deny, suspend, or revoke any permit, license, application, certificate, approval, order, or similar authorization or entitlement
 - Authorize the agency to enter in, modify, or renew a contract provided it is the type of contract that requires contract provided it is the type of contract that requires agency approval
 - Grant agency approval to a contract that requires agency approval and to which the agency is a party, or to the specifications for such a contract
 - Grant agency approval to a plan, design, report, study, or similar item
 - Adopt, or grant agency approval of, policies, standards, or guidelines for the agency or for standards, or guidelines for the agency or for any of its subdivisions
- The disclosure required under a conflict of interest code for a particular designated official or employee should include only the kinds of personal economic interests they could significantly affect through the exercise of their official duties.
- Individuals who contract with government agencies (consultants) may also be designated in a conflict of interest code.
- An individual hired for a position not yet covered under an agency's conflict of interest code must file Form 700 if the individual serves in a position that makes or participates in making governmental decisions. These individuals must file under the agency's broadest disclosure category until the code is amended to include the new position unless the agency has provided in writing a limited disclosure requirement.
- Example: Employees' duties are limited to reviewing contracts for supplies, equipment, materials or services provided to the agency should be required to report only those interests they hold that are likely to be affected by the agency's contracts for supplies, equipment, materials, or services.

Requirements and Restrictions

Many public officials are required to periodically take an ethics training course to educate them on general ethics principles, as well as specific laws related to conflicts of interest, receiving gifts and honoraria, and government transparency.

Staff Recommendation:

The General Manager, consulting with General Counsel, Osa Wolff, recommends the approval to update the District's Biennial Conflict of Interest Code for a designated position which was removed from the organizational structure. If the Board concurs with these updates, staff recommends adoption of the proposed resolution provided. Staff will then forward the updated conflict of interest code to San Mateo County for final approval by the Board of Supervisors.

Attachments:

1. Proposed resolution 2026-04
2. Resolution 2025-01
3. 2025 Conflict of Interest Code & Designated Position and Disclosure Categories
4. FPPC regulations section 18730 (Provisions of Conflict of Interest Codes) available via [weblink](#).



Highlands Recreation District

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HIGHLANDS RECREATION DISTRICT

RESOLUTION 2026-5

LIST OF DESIGNATED POSITIONS AND DISCLOSURE CATEGORIES FOR CONFLICT-OF-INTEREST CODE

A resolution of the Board of Directors of the Highlands Recreation District updating the Conflict-of-Interest Code designated positions and disclosure categories for the District.

WHEREAS, a Conflict-of-Interest Code tells District officials, employees, and consultants what financial interests they must disclose on their Statement of Economic Interests (FPPC Form 700); and

WHEREAS, the Political Reform Act requires every local government agency to review its Conflict-of-Interest Code Biennial Review; and amend it based on changes since the last code was approved to the following as necessary:

- Current Code is more than five years old
 - Substantial changes were made to the Agency's organizational structure
 - Positions have been eliminated or renamed.
 - New positions have been added.
 - Any substantial changes in duties or responsibilities for any position;
- and

WHEREAS, the Conflict-of-Interest Code for the Highlands Recreation District was last reviewed and approved by the Board of Directors on June 10, 2025; and

WHEREAS, the Board of Directors approved a change in the Agency's Organizational Structure on January 13, 2026; and

WHEREAS, this change to the Conflict-of-Interest Code adopted by the Board in June 10, 2025 is to remove the position of Assistant General Manager; and

WHEREAS, This will be provided to the Assessor-County Clerk-Recorder & Elections, County of San Mateo for review and it will be effective upon approval; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Highlands Recreation District that the Board adopts the attached updated Conflict of Interest Code and Designated Positions and Categories.

PASSED AND ADOPTED at the regular meeting of the Board of Directors of Highlands Recreation District, this 8th day of September 2026, by the following vote:

AYES:

NOES:

ABSENT:



Highlands Recreation District

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HIGHLANDS RECREATION DISTRICT SAN MATEO COUNTY, CALIFORNIA

By. _____
President, Board of Directors

ATTEST:

I, Tamsen K. Burke, do hereby certify that I am the interim District Secretary of the Board of Directors of the HIGHLANDS RECREATION DISTRICT and that the above is a true and correct copy of the resolution adopted by the Board of Directors of said District at a meeting on the 8th day of September 2026.

Secretary, Board of Directors

Attachment: conflict of interest code

**CONFLICT OF INTEREST CODE OF THE
HIGHLANDS RECREATION DISTRICT
COUNTY OF SAN MATEO, STATE OF
CALIFORNIA**

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

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

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

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

Designated Positions	Assigned Disclosure Categories
Board of Directors	1, 2, 3
District General Counsel	1, 2, 3
Consultants*	1, 2, 3
General Manager	1, 2, 3
K-8th Child Care Director	1, 3
Early Education Center Director	1, 3
Aquatic Supervisor	1, 3

Disclosure Categories

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

1. Interests in real property which are located in whole or in part:
 - (1) within the boundaries of the District, (2) within two miles of the boundaries of the district, or (3) within two miles of any land owned or used by the District, including any leasehold, beneficial or ownership interest or option to acquire such interest in real property.
2. Investments and business positions in business entities, or income from sources which engage in land development, construction or the acquisition or sale of real property within the District.
3. Investments and business positions in business entities, or income from sources which: (1) are contractors or subcontractors engaged in the performance of work or services of the type utilized by the District, or (2) which provide, manufacture or sell supplies, materials, machinery or equipment of the type utilized by the District.

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

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

Consultants at Highlands Recreation District:

Auditors retained to provide accounting guidance and oversight of the annual audit process of the HRD and many other clients is not required to provide disclosure.

Any other consultants retained to provide services to HRD on a very time and scope-limited basis are not required to provide disclosure.

Last update: September 2026

2024 Local Agency Biennial Notice

Name of Agency: Highlands Recreation District

Mailing Address: 1851 Lexington Avenue, San Mateo, CA 94402

Contact Person: Tamsen K. Burke

Phone No. (650)3411-4251 x 101

Email: gmdirect@highlandsrec.ca.gov

Alternate Email: generalmanager@highlandsrec.ca.gov

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

This agency has reviewed its conflict of interest code and has determined that (check one BOX):

D An amendment is required. The following amendments are necessary:

(Check all that apply.)

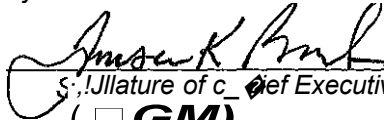
- ☐ Include new positions
- ☐ Revise disclosure categories
- ☐ Revise the titles of existing positions
- ☐ Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions
- ☐ Other (describe) _____

0 The code is currently under review by the code reviewing body.

0 No amendment is required. (If your code is over five years old, amendments may be necessary.)

Verification (to be completed if no amendment is required)

This agency's code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure assigned to those positions accurately requires that all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions are reported. The code includes all other provisions required by Government Code Section 87302.


Signature of Chief Executive Officer
(☐ **GM**)

4.15.2025
Date

All agencies must complete and return this notice regardless of how recently your code was approved or amended. Please return this notice no later than **October 1, 2024**, or by the date specified by your agency, if earlier, to:

(PLACE RETURN ADDRESS OF CODE REVIEWING BODY HERE)

PLEASE DO NOT RETURN THIS FORM TO THE FPPC.



Highlands Recreation District

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www.highlandstec.ca.gov

"A Community Place to Learn, Grow & Play"

HIGHLANDS RECREATION DISTRICT RESOLUTION NO. 2025-01

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

WHEREAS, the Political Reform Act (California Government Code § 87306) requires every local government agency to review its conflict of interest code every five years; and amend it based on changes to the following as necessary:

- Include new positions
- Revise disclosure categories
- Revise the titles of existing positions
- Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions

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

WHEREAS, the conflict of interest code for the Highlands Recreation District was last reviewed in 2022; and

WHEREAS, pursuant to California Government Code section 87303, the San Mateo County Board of Supervisors is the code reviewing body for the Highlands Recreation District; and

WHEREAS, this updated conflict of interest code shall be submitted to the San Mateo County Board of Supervisors and shall become effective 30 days after its approval;

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

PASSED AND ADOPTED at the regular meeting of the Board of Directors of the Highlands Recreation District, this 10th day of June 2025, by the following vote:

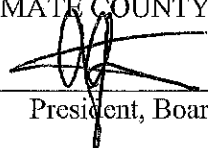
AYES: 5 (Board Members Merkadeau, Ut, Aquino, Francis, and Carlos)

NOES:

ABSENT:

ATTEST:

HIGHLANDS RECREATION DISTRICT
SAN MATEO COUNTY, CALIFORNIA

By. 
President, Board of Directors



Highlands Recreation District

1851 Lexington Avenue • San Mateo, CA 94402

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ATTEST:

I, Megan Catmull, do hereby certify that I am the District Secretary of the Board of Directors of the HIGHLANDS RECREATION DISTRICT and that the above is a true and correct copy of the resolution adopted by the Board of Directors of said District at a meeting on the 10th day of June 2025.

Secretary, Board of Directors

Attachment: Highlands Recreation District Conflict of Interest Code, 2025 Update

**CONFLICT OF INTEREST CODE OF THE
HIGHLANDS RECREATION DISTRICT
COUNTY OF SAN MATEO, STATE OF
CALIFORNIA**

APPROVED JUNE, 2025

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

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

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

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

Designated Positions	Assigned Disclosure Categories
Board of Directors	1, 2, 3
District General Counsel	1, 2, 3
Consultants*	1, 2, 3
General Manager	1, 2, 3
Assistant General Manager	1, 2, 3
K-8th Child Care Director	1, 3
Early Education Center Director	1, 3
Aquatic Supervisor	1, 3

Disclosure Categories

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

1. Interests in real property which are located in whole or in part:
 - (1) within the boundaries of the District, (2) within two miles of the boundaries of the district, or (3) within two miles of any land owned or used by the District, including any leasehold, beneficial or ownership interest or option to acquire such interest in real property.
2. Investments and business positions in business entities, or income from sources which engage in land development, construction or the acquisition or sale of real property within the District.
3. Investments and business positions in business entities, or income from sources which: (1) are contractors or subcontractors engaged in the performance of work or services of the type utilized by the District, or (2) which provide, manufacture or sell supplies, materials, machinery or equipment of the type utilized by the District.

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

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

Consultants at Highlands Recreation District:

Auditor retained to provide accounting guidance and oversight of the annual audit process of the HRD

and many other clients is not required to provide disclosure.

Any other consultants retained to provide services to HRD on a very time and scope-limited basis are not required to provide disclosure.

Last update: June 2025



MEMORANDUM

Date: September 8, 2026
To: Board of Directors
From: Tamsen Burke, General Manager
Re: Americans with Disabilities Act Policy Amendment (2026)

Background

The Highlands Recreation District (HRD) is committed to ensuring compliance with the Americans with Disabilities Act (ADA) and providing equitable access to its programs, facilities, and services. In alignment with federal, state, and local accessibility laws, HRD has developed a formal ADA Policy to establish clear guidelines and procedures for ensuring accessibility, reasonable accommodations, and compliance oversight.

As part of HRD's commitment to inclusivity, the ADA Policy aims to address key areas of accessibility, including program accommodations, facility accessibility, and grievance procedures. This policy serves as a framework for HRD staff and the community to understand their rights and responsibilities related to accessibility.

Discussion

The ADA Policy amendments provide the Board an opportunity to review the changes and offer input before final adoption. Key amendments of the policy include:

- **Grievance Procedure:** Title II of the ADA requires that public entities adopt and publish grievance procedures to assume the prompt and equitable resolution of complaints (28 CFR 35.107) and California Government Code Section 4452. A structured process is established for individuals to report ADA-related concerns and seek resolution in a timely and equitable manner.
- **Public Input and Notice:** Notice of Rights Afforded to Persons with Disabilities for Compliance with Title II of the Americans with Disabilities Act (ADA) which are public-facing documents and using multiple methods and accessible formats available and permit public input.
- **Update Compliance Officer to:** The ADA/Section 504 Coordinator is responsible for coordinating the efforts of Highlands Recreation District to comply with Title II of the ADA

and Section 504 and to review concerns, complaints or requests regarding access to Highlands Recreation District programs, services facilities, or activities.

The amended is a priority recommendation from the 2026 CAPRI Cycle Report, and in accordance with CAPRI guidelines, this policy should be addressed and updated within 45 days.

Fiscal Impact

There are some fiscal impacts associated with this policy's adoption including but not limited to website accessibility (2027), facilities, programs. Any future accessibility improvements will be considered as part of HRD's capital improvement planning and grant funding considerations.

Next Steps

This amended policy is being presented for final review and approval. If adopted, the Americans with Disabilities Act (ADA) Policy will be implemented and posted to the District's website.

Recommendation

Staff recommends that the Board adopt the Americans with Disabilities Act (ADA) Policy as presented.

Attachments

- 2025 Draft Americans with Disabilities Act (ADA) Policy – 2026 Amended Changes



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"

Americans with Disabilities Act (ADA) Policy

Approved: 4/8/2025

Amended:

Highlands Recreation District ADA Policy

General Information

Approved: 4/2025

Amended:

POLICY PURPOSE

The Highlands Recreation District (HRD) is committed to compliance with the Americans with Disabilities Act (ADA) and all applicable federal, state, and local disability rights laws. The District is dedicated to ensuring equitable access to its facilities, programs, services, and employment opportunities for individuals with disabilities. The District aims to eliminate barriers and promote full and inclusive participation in the community.

SCOPE

This policy applies to employees, job applicants, program participants, visitors, members of the public, contractors, vendors, and partners.

The Highlands Recreation District prohibits discrimination based on disability in all aspects of its operations, including hiring, employment practices, program access, and public services. The District designates an ADA Compliance Officer to oversee compliance efforts, address accommodation requests, and investigate complaints related to accessibility and disability rights.

The District provides clear information to applicants, employees, program participants, and the public regarding ADA rights and protections. Information is distributed via Highlands Recreation District handbooks, manuals, pamphlets, and website resources. Upon request, HRD may provide information in alternative formats if available, such as large print, Braille, or electronic text, and may offer auxiliary aids and services.

NOTICE UNDER THE AMERICANS DISABILITIES ACT - ADA AND SECTION 504 OF THE REHABILITATION ACT OF 1973

In accordance with the requirements of Title II of the Americans with Disabilities Act of 1990 ("ADA") and Section 504 of the Rehabilitation Act of 1973 ("Section 504"), Highlands Recreation District will neither discriminate against qualified individuals with disabilities on the basis of disability in its services, programs or activities, nor exclude or deny individuals with disabilities an equal opportunity to receive program benefits or services. If you need accommodation to access information or participate in Highlands Recreation District public meetings, programs or services, please contact the ADA/Section 504 Coordinator at the contact information listed below.

PUBLIC NOTICE AND POSTING

Nondiscrimination Notice

In accordance with the requirements of title II of the Americans with Disabilities Act of 1990 ("ADA"), Highlands Recreation District will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs, or activities.

Approved: 4/8/2025

Amended:

Employment: Highlands Recreation District does not discriminate on the basis of disability in its hiring or employment practices and complies with all regulations promulgated by the U.S. Equal Employment Opportunity Commission under title I of the ADA.

Effective Communication: Highlands Recreation District will generally, upon request, provide appropriate aids and services leading to effective communication for qualified persons with disabilities so they can participate equally in Highlands Recreation District programs, services, and activities, including qualified sign language interpreters, documents in Braille, and other ways of making information and communications accessible to people who have speech, hearing, or vision impairments.

Modifications to Policies and Procedures: Highlands Recreation District will make all reasonable modifications to policies and programs to ensure that people with disabilities have an equal opportunity to enjoy all of its programs, services, and activities. For example, individuals with service animals are welcomed in Highlands Recreation District offices, even where pets are generally prohibited. Anyone who requires an auxiliary aid or service for effective communication, or a modification of policies or procedures to participate in a program, service, or activity of Highlands Recreation District, should contact the ADA/Section 504 Coordinator, as soon as possible but no later than 48 hours before the scheduled event.

The ADA does not require Highlands Recreation District to take any action that would fundamentally alter the nature of its programs or services or impose an undue financial or administrative burden.

Highlands Recreation District will not place a surcharge on a particular individual with a disability or any group of individuals with disabilities to cover the cost of providing auxiliary aids/services or reasonable modifications of policy, such as retrieving items from locations that are open to the public but are not accessible to people who use wheelchairs.

Program Accessibility: The Highlands Recreation District is committed to providing inclusive recreation programs and activities. The District strives to ensure that individuals with disabilities can participate in all programs, services, and activities.

Facilities Accessibility: Highlands Recreation District is committed to ensuring that all buildings, parks, and recreational facilities are physically accessible in accordance with ADA regulations. The District regularly evaluates its facilities and infrastructure to identify and eliminate barriers to accessibility. Any new construction, renovations, or improvements will be designed to meet or exceed ADA Standards for Accessible Design.

The Highlands Recreation District will endeavor to ensure that:

- Accessible routes, entrances, parking, and restrooms are available at all facilities.
- Emergency procedures and safety measures account for individuals with disabilities.
- All facility modifications include provisions for accessibility, where applicable.

The District will implement accessibility improvements based on a prioritized schedule and available funding.

Approved: 4/8/2025

Amended:

OPPORTUNITIES FOR INPUT FROM THE PUBLIC

The District will provide opportunities for individuals with disabilities, organizations that represent individuals with disabilities, stakeholders and other interested individuals is required in accordance with Title II of the ADA.

Public hearing is not required but method for public input is provided.

1. Surveys –online and paper
2. Postings
3. Notice in Newspaper
4. Postings in Public Locations
5. Virtual Meetings
6. Transition Plan Available for Input

GRIEVANCE POLICY AND PROCEDURES

Highlands Recreation District has adopted a formal complaint and grievance policy and grievance form for prompt and equitable resolution of complaints alleging concerns, complaints or requests for access to District programs. The District's Complaint and Grievance Policy and Grievance Form are provided below. Grievances can be submitted to the ADA/Section 504 Coordinator.

~~ADDRESSING ACCESSIBILITY CONCERNS~~

Individuals may report accessibility ~~concerns~~ grievance to the ADA Compliance Officer at the District Office (1851 Lexington Avenue, San Mateo, CA). A ~~concern~~ Grievance form will be available on the District website.

1. Submission Timeline

Concerns must be ~~submitted~~ reported within 60 calendar days of the incident.

2. Investigation

The ADA Compliance Officer will begin an investigation within 5 business days, allowing all relevant parties to share information.

3. Response

~~A written determination will be provided within 15 business days. If delayed, the individual will be notified with an updated timeline.~~ The response time to reply or acknowledge the person filing the grievance is 15 days from when the grievance is received. The complaint may be resolved at this point.

Within 15 days of the receipt and acknowledgement of the complaint (if not resolved during the first 15 days), the ADA Coordinator or designee is to respond in a format that is accessible to the complainant (such as large print, Braille, audio tape or alternate method). The response should explain the position of the District and offer options to resolve the complaint when possible.

4. Appeals

Appeals may be made to the General Manager ~~within 10 business days~~, within 15 calendar days after the receipt of the response by the District. If unresolved, individuals may appeal directly to the Board of Directors. Individuals may also contact state or federal agencies at any time.

5. Recordkeeping

Approved: 4/8/2025

Amended:

All records will be maintained by the ADA Compliance Officer to support compliance and monitor recurring issues. Complaints are to be retained by the District for a minimum of three (3) years-recommend longer.

ADA/Section 504 Coordinator

The ADA/Section 504 Coordinator is responsible for coordinating the efforts of Highlands Recreation District to comply with Title II of the ADA and Section 504 and to review concerns, complaints or requests regarding access to Highlands Recreation District programs, services facilities, or activities.

ADA/Section 504 Coordinator is:

Tamsen K. Burke
Highlands Recreation District
1851 Lexington Avenue
San Mateo, CA 94402
Email: gmdirect@highlandsrec.ca.gov
Phone: (650) 341-4251

Contact Information

~~For questions, accommodation requests, or to file a complaint, contact the ADA Compliance Officer:~~

~~ADA Compliance Officer:~~

~~Assistant General Manager
Highlands Recreation District
1851 Lexington Avenue, San Mateo, CA 94402
(650) 341-4251~~

TRAINING AND COMPLIANCE OVERSIGHT

HRD is committed to continuous improvement and ongoing training regarding ADA compliance. HRD will:

- Provide ADA training to employees on disability rights, accommodation, and customer service.
- Regularly review policies and procedures to ensure alignment with laws and best practices.
- Conduct internal audits to assess the effectiveness of accessibility measures.

This policy is effective as of ~~April 8, 2025~~ September 8, 2026 and remains in effect until modified or rescinded by HRD.

HRD remains committed to fostering an inclusive environment where individuals of all abilities can fully participate in programs, services, and community activities.

Approved: 4/8/2025

Amended:



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Highlands Recreation District Professional Boundary Policy

Boundaries Defined

This policy is intended as a guide to Highlands Recreation District Staff in conducting themselves in a way that reflects the high standards of behavior and professionalism required of employees and volunteers and to specify boundaries between minors and staff. The term "Boundaries" is defined as acceptable professional behavior by employees and volunteers while interacting with minors. Trespassing beyond the Boundaries of a minor and employee/volunteer relationship is deemed an abuse of power and a betrayal of public trust.

Scope

This policy applies to all staff members, volunteers, contractors, and anyone else working directly with minors.

General Principles

This policy should clearly define the boundaries, so everyone understands the expectations and the consequences of not obeying them.

Staff shall respect the individual rights of minors and act in their best interest.

Minors shall not be discriminated against regardless of their race, ethnicity, gender, sexual orientation, religion, socioeconomic status, or disability.

The District shall have zero tolerance for harassment or abuse.

Unacceptable and Acceptable Behavior

Some activities may seem innocent from an employee's perspective, but some of these can be perceived as flirtation or sexual insinuation from a minor or parental point of view. The purpose of the following lists of acceptable and unacceptable behaviors is not to restrain innocent, positive relationships between employees and minors but to prevent relationships that could lead to, or may be perceived as, misconduct.

Unacceptable Behavior

The following is an illustrative list of unacceptable behavior, which includes but is not limited to:

- Remarks about the physical attributes or physiological development of anyone.
- Excessive attention toward a particular minor.
- Sending e-mails, text messages, instant messages, social media messages, or letters to minors if the content is not about Highlands Recreation District activities and not in accordance with applicable District policies or in violation of the District's Social Media and/or Technology Policy.

- Communicating with minors or parents/guardians in violation of the District's Social Media Policy.
- Engaging in inappropriate and/or unprofessional communications.
- Using profanity with or to a minor.
- Involving minors in non-District related issues, including, but not limited to, the employee's employment issues.
- Working while unfit for service, including the inability to appropriately associate with minors.
- Being alone with a minor.

Acceptable Behavior

The following is an illustrative list of acceptable and recommended behavior, which includes, but is not limited to:

- E-mails, text messages, phone conversations, and other communications to and with minors must be professional and pertain to District activities.
- Keeping reasonable space between the employee and the minor.
- Stopping and correcting minors if minors cross the employee's own personal boundaries.
- Keeping parents and District supervisors informed when a significant issue develops regarding a minor.
- Seeking advice from senior staff (such as administrators, managers, or Human Resources) if an employee finds themselves in a difficult situation related to Boundaries.
- Involving an employee's supervisor if conflict arises with a minor.
- Informing Human Resources or the Superintendent/District Manager about situations that have the potential to become more severe.
- Making detailed notes about an incident that could evolve into a more serious situation later.
- Recognizing the responsibility to stop unacceptable behavior of minors and/or coworkers.
- Asking another staff member to be present if an employee will be alone with any minor.
- Giving minors praise and recognition without touching them in questionable areas; giving appropriate pats on the back, high fives, and handshakes.
- Keeping professional conduct a high priority during all moments of minor contact.
- Discuss only program-related issues and keep communications within program hours.

Transportation

- Staff shall not transport minors in private vehicles.
- Staff shall not be alone in a District vehicle with a minor.
- Staff should inform a supervisor and/or another responsible adult of the details of any trip involving minors, including the time, location, and purpose.

Reporting Violations

When any employee reasonably suspects or believes that another staff member may have violated the items specified in this policy, they must immediately report the matter to Human Resources or District Manager. All reports shall be kept as confidential as possible. Prompt reporting is essential to protect minors, the suspected employee, any witnesses, and the District as a whole. Employees must also report to the administration any awareness of, or concern about, minor behavior that crosses boundaries or any situation in which a minor appears to be at risk for sexual abuse.

Child Abuse and Neglect Reporting

California Penal Code section 11166 requires any mandated reporter who has knowledge of, or observes, a child in their professional capacity or within the scope of their employment whom knows or reasonably suspects has been the victim of child abuse to report the known or suspected instance of child abuse to a child protective agency immediately, or as soon as practically possible, by telephone and to prepare and send a written report thereof within thirty-six (36) hours of receiving the information concerning the incident.

Employees are required to report such incidents to an administrator and Human Resources.

Reporting such incidents to an administrator and Human Resources does not relieve the employee of responsibility to also immediately report such incidents to the appropriate child protective agency by telephone and to send a written report thereof within thirty-six (36) hours. However, employees may work cooperatively to report the incidents and to file one written report. Employees who have any questions about these reporting requirements should contact Human Resources.

The District will provide training every two years on the mandated reporting requirements, using the online training module provided by the State Department of Social Services, to employees who are mandated reporters. This training will include information that failure to report an incident of known or reasonably suspected child abuse or neglect, as required by Penal Code section 11166, is a misdemeanor punishable by up to six (6) months confinement in a county jail, or by a fine of one-thousand dollars (\$1,000), or by both that imprisonment and fine.

Investigating

The District General Manager will promptly investigate any allegations.

Violations

Violations of this policy may result in disciplinary action, up to and including termination. When appropriate, violations of this policy may also be reported to authorities for potential legal action.



MEMORANDUM

Date: September 8, 2026

To: Board of Directors

From: Tamsen Burke, General Manager

Re: Presentation of RFPs for Bookkeeping Services and Recommendation to retain Bookkeeper position within the agency's organization structure.

Background:

The Bookkeeper position is an instrumental position in the day-to-day operational needs of the organization in the management of district financials. A bookkeeper is the person meticulously tracking all of this activity, making sure every sale, purchase, expense, and payroll payment is correctly categorized and logged. Their primary job is to maintain clean and accurate daily financial records.

Bookkeeper Services Job (Freelance/Contract Role)

- Definition: A bookkeeper services job is when a qualified bookkeeper works for multiple clients, often on a contract or freelance basis, rather than as a permanent employee.
- Responsibilities:
 - Managing financial records for one or more clients.
 - Handling invoicing, expense tracking, and tax preparation.
 - Providing bookkeeping services remotely or in person.
 - Often working with small businesses, startups, or solopreneurs.
 - Scope: Client-focused, flexible, and may involve switching between different companies' financial systems.
- Advantages: Flexibility in scheduling, potential to work with diverse industries, and ability to build a client base.
- Challenges: Less stability, need for self-management, and potentially lower pay unless you charge premium rates or specialize.
- Salary: Varies widely; can be competitive if you charge hourly or per project, but often lower than in-house roles unless you have a strong client base or niche expertise

RFP Bids –

1. **Accounting Pro**

Full Cycle Bookkeeping
Monthly Support \$895.00

2. **Provectus Corp Advisors**

Staff - \$75/hour and CPA -\$150/hour

3. **REB Accounting Services**, Reliable Bookkeeping, Real Results –

Staff - \$90.00/hour and Accounting \$100.00/hour

4. **Redmond Accounting Inc**

Monthly - \$3,291.46
Limited Scope of Work

5. **Revive Business**

Standard bookkeeping pricing \$270 per month for businesses with approximately 40–60 monthly transactions.

6. **Konnect Books and Taxes**

US-focused accounting firm provides a comprehensive range of services, including month-end close, reconciliations, accounts payable/receivable, payroll, financial reporting, and fractional CFO support.
Monthly Estimate – \$5,500.00

i. **RBA Bookkeeping**

Works with non-profit organizations, however I also have clients who are quasi governmental agencies that need to follow the same GAAP guidelines as those of 501c3 organizations.
Staff rate is \$80 per hour, accountant \$100 per hour.

Bookkeeper Position (In-House Role)

- Definition: An in-house bookkeeper is an employee hired directly by a company to manage its day-to-day financial records.
- Scope: Focused on internal operations, often integrated into the company's payroll, benefits, HR, and finance systems.
- Responsibilities: The Bookkeeper is responsible for providing accurate financial information on an accelerated reporting schedule. Board financial reports are required before all County of San Mateo information is available, requiring subsequent review and restatement of the prior month's Profit & Loss statement as additional information is received.
- The position requires the ability to reconcile information from multiple sources, identify discrepancies, determine appropriate corrections, allocate expenses accurately, maintain supporting documentation, and produce reliable financial information for management and the Board.
 - Bookkeeping involves recording daily financial transactions for businesses.
 - Manages (11) Multiple Financial & Payment Systems, switching between different companies' financial systems, banks, merchants, vendors.

Daily Responsibilities

- Reconcile Registration and Pool credit card transactions.
- Download and reconcile Clover and Authorize.net reports.
- Reconcile online credit card, ACH and e-check transactions with registration records.
- Reconcile Pool and Registration cash and check sales.
- Identify and resolve discrepancies between independent systems.
- Handles clerical tasks in financial management and office
- Provides insights into budget performance.
- Ensuring compliance with financial regulations.
- Ensuring compliance with tax and accounting standards.
- The bookkeeper's role is to be the gatekeeper of accurate, well-documented financial information, enabling auditors to focus on analysis and reporting rather than chasing missing data or unclear records.

Biweekly Responsibilities

- Process and reconcile payroll in QuickBooks.
- Transmit employee CalPERS investment withholdings.
- Transmit employee IRA and 529 Plan withholdings.
- Scan and electronically file supporting documentation.

Monthly Responsibilities

- Reconcile multiple bank accounts and Brightwheel activity.
- Record and reconcile payment processing and transaction fees.
- Process approximately 40–50 AP checks and 12 ACH payments.
- Process numerous rental deposit returns.
- Perform cost allocations across multiple general ledger accounts.
- Maintain and reconcile recurring tuition activity.
- Prepare monthly financial reports and the Bookkeeper's Report.

Semi-Annual / Periodic Responsibilities

- Prepares company audit - prepare financial records; preparing and submitting audit documents including balance reports, income and cash flow statements, fixed assets, extracts ledger data from accounting systems and runs trial reports, answering questions and clarifying transactions, corrects misclassifications; completes compliance reports and reviews internal controls, financial, operational compliance report; including new pronouncement requirements.
- Remove and reactivate approximately 75–95 recurring ASP tuition transactions.
- Process approximately 15 monthly tuition adjustments resulting from attendance changes and District credits.
- Perform manual payroll calculations, check generation, balancing and QuickBooks entry when required.
- Annual Form 1099 issuance.
- Assist with annual CAPRI Workers Comp Calculations

- Annual expense accruals, depreciation, asset list maintenance, tracking of construction in progress

The complexity of the position is driven by the combination of:

Volume — Hundreds of financial transactions and numerous recurring activities.

Frequency — Financial activity requiring reconciliation **daily, biweekly, monthly, semi-annually annually, and periodically.**

Multiple Systems — Financial information originates from numerous banking, payment, registration, payroll and accounting platforms that must independently agree.

Manual Intervention — Many transactions require manual entry, verification, adjustment or cross-system reconciliation.

Judgment & Accuracy — Discrepancies must be researched and resolved, transactions properly coded and allocated, and financial information verified before reporting.

Accountability — The resulting financial information supports management decisions, Board reporting, payroll, employee withholdings, vendor payments and the District's financial records.

The Bookkeeper position is responsible for ensuring that financial transactions originating across multiple systems are accurately captured, reconciled, corrected, classified and ultimately reflected in the District's financial records and reports. The breadth, frequency, technical requirements and level of financial accountability of these responsibilities warrant consideration when evaluating the appropriate classification, scope and compensation of the position.

The Bookkeeper serves as the hands-on eyes and ears of the District's financial, payroll, and benefit matters, providing the General Manager with the trusted day-to-day financial oversight and institutional knowledge necessary to effectively monitor the District's financial operations.

Staff Recommendation:

The District has identified a qualified applicant who is an expert in US GAAP and IFRS, with strong proficiency in QuickBooks, Sage, ADP, Xero, Lacerte, and Microsoft Office. Skilled in general ledger management, reconciliations, AP/AR, month-end close, and financial reporting. Attention to Detail, Time Management, Accuracy & Compliance. Holds a bachelor's and master's degree, and Bookkeeping Certification in Bookkeeping & Payroll (2025) Intuit Academy, Accounting Assistant – Certificate of Specialization (2024) College of San Mateo. The District has committed three months to training this consultant in the complex processes of the Highlands Recreation District financials.

The candidate has prepared the HRD Financial Reports for July 2026, August 2026, and September 2026. It is the recommendation of the staff to hire a Robert Half consultant for the full-time role.