



# Highlands Recreation District

1851 Lexington Avenue • San Mateo, CA 94402

(650) 341-4251 • Fax (650) 349-9627

[www.highlandsrec.ca.gov](http://www.highlandsrec.ca.gov)

*"A Community Place to Learn, Grow & Play"*

## Board Meeting Packet

**December 13, 2022**

**7:00 P.M. – Regular Board Meeting**

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*"A Community Place to Learn, Grow & Play"*

Topic: HRD Regular Board Meeting  
Time: December 13, 2022 07:00 PM Pacific Time (US and Canada)  
Location: 1851 Lexington Ave., San Mateo, CA 94402 (Multi-Purpose Room)

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

Topic: HRD Board of Directors Regular Meeting  
Time: Dec 13, 2022 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/83201457415?pwd=WktXajM0cmRTcFNydGhGdHdKR3o3dz09>

Meeting ID: 832 0145 7415

Passcode: 781887

One tap mobile

+1 669 900 6833 US

1. Call to Order 7:00PM
2. Review and approval of the minutes for the Regular Board Meeting on November 8 and Special Board Meetings on October 27 and October 28 2022.
3. Public Forum: The public forum provides an opportunity for members of the public to speak on any item within the jurisdiction of the Board that is not on the agenda. Public comment is limited to (3) minutes per person. When an item is not listed on the agenda, State law prohibits Board discussion or action. Board Members may only "briefly respond" to statements made and questions posed. For example, State law allows Board Members to ask questions for clarification and provide a reference to staff or other resources for factual information. Additionally, the Board may also direct staff to report back and/or place a matter on a future agenda for discussion.
4. Manager's Report
  - a. Administration
  - b. Programming
5. Financial Report
6. New Business
  - a. Discussion: Welcoming the new General Manager
  - b. Discussion: Interest in and potential date for AB-1234 Training (previously scheduled for December 20)
  - c. Discussion: Interest in and potential date for a future Board Strategy Meeting

- d. Discussion/Motion: Rescind Out of Class Pay for School-Age Director, ASP Coordinator, and Recreation Coordinator Beginning January 1
  - e. Discussion/Motion: Authorize Out of Class Pay for School-Age Director Beginning January 1
  - f. Discussion/Motion: Authorization to Extend HR Consultant Contract with Chris Gurr Through End of Fiscal Year
  - g. Discussion/Motion: Res 2022-06 Notice of Determination of Appropriations Limit for FY 2022-23 (Noticed 11/22/2022)
7. Old Business
- a. Discussion/Motion: Approve General Manager Compensation (salary, salary schedule, and compensation paid in the form of fringe benefits).
8. UPCOMING MEETINGS: January 10, February 14, March 14
9. Review and Payment of Bills
- a. Action: Motion to approve Expenditures
10. HRD Board of Directors Announcements
11. Adjournment

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

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

Board Meetings are accessible to people with disabilities. Individuals who need special assistance or disability-related modification or accommodation (including auxiliary aids or services) to participate in this meeting; or who have a disability and wish to request an alternative format for the agenda, meeting notice, agenda packet or other writings that may be distributed at the meeting, should contact the Board Secretary at [generalmanager@highlandsrec.ca.gov](mailto:generalmanager@highlandsrec.ca.gov). Notification in advance of the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and the materials related to it. Public records that relate to any item on the open session agenda for a regular board meeting are available for public inspection. Those records that are distributed less than 72 hours prior to the meeting are available for public inspection at the same time they are distributed to all members, or a majority of the members of the Board. The Board has designated the office of the Highlands Recreation District, located at 1851 Lexington Ave, for the purpose of making those public records available for inspection. The agenda, meeting notice, agenda packet and other writings distributed to the Board in connection with this meeting are also available for public review at this link: <https://highlandsrec.ca.gov/hrd-board-meetings>.

HIGHLANDS RECREATION DISTRICT  
REGULAR BOARD MEETING MINUTES (DRAFT)  
Tuesday, November 8, 2022  
Location: 1851 Lexington Ave., San Mateo, CA 94402 (MPR)

Attendees

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

Join Zoom Meeting

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

Meeting ID: 989 670 8662

Board Members:

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

Staff:

Mike Koenig (Interim General Manager)  
Dan Ryken (Aquatics Supervisor)  
Christopher Gurr (HR Consultant)

1. Call to Order  
The meeting was called to order at 7:01 pm by Board Member MM.
2. Review and Approval of Minutes  
Board Member Olbekson made a motion, Board Member Aquino second, to approve the Regular Meeting Minutes from October 11, 2022. The motion passed.  
Vote: AA - Y; SB – Not Present; MM - Y; PM – Y; EO - Y
3. Public Forum  
Nothing to Report.
4. Closed Session  
-Closed business
5. Open Session  
-No Reportable Actions from Closed Session

6. Manager's Report

- a. Programming
- b. Administration

7. Financial Report

- a. Monthly Statement

8. Old Business

9. New Business

- a. Discussion/Motion: Employee benefits and contribution levels for Exempt & Regular Non-Exempt full-time employees.
  - Board Member Olbekson made a motion to set employee contributions for vision and dental to \$5/pay period for eligible full-time employees. Board Member Aquino second, to approve. The motion passed unanimously. Vote: AA - Y; SB -Y; MM – Y; PM - Y; EO - Y
  
- b. Discussion/Motion: General Manager Compensation (salary schedule, and compensation paid in the form of fringe benefits)
  - The Board decided to table this item until the December 13 regular board meeting.

10. UPCOMING MEETINGS: December 13, January 10, February 14

11. Review and Payment of Bills

- a. Action: Motion to approve Expenditures

Board Member Aquino made a motion, Board Member Olbekson second, to pay the bills. Vote: AA - Y; SB - Not Abstained; MM – Y; PM – Not Abstained; EO – Y  
Board Member Bakhshay and Board Member Merkadeau were remote.

12. HRD Board of Directors Announcements

Board Member McNeil gave some departing remarks as this was her last board meeting as an HRD Board Member. Board Members thanked her for her 16 years of service.

13. Adjournment

- a. Board Member Aquino made a motion, Board Member Olbekson second, to adjourn the meeting. The motion passed unanimously.  
Vote: AA - Y; SB -Y; MM - Y; PM – Y; EO - Y

The Meeting adjourned at 7:47 p.m.

Respectfully Submitted,

Mike Koenig  
Interim General manager

HIGHLANDS RECREATION DISTRICT  
SPECIAL BOARD MEETING MINUTES (DRAFT)  
Thursday, October 27, 2022  
Location: 1851 Lexington Ave., San Mateo, CA 94402 (Social Room)

Attendees

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

Join Zoom Meeting

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

Meeting ID: 989 670 8662

Board Members:

Michelle McNeil (President)

Shirin Bakhshay (Absent)

Andrew Aquino

Pam Merkadeau

Eric Olbekson

Staff:

None Present

1. Call to Order  
The meeting was called to order at 6:00 pm by Board President McNeil.
2. Public Forum  
Nothing to Report
3. Discussion/Direction: Next Steps in General Manager Recruiting Process
4. General Manager Report/Update: Amendment to contract with District Consultant Chris Gurr to include work as the District's designated labor negotiator for the General Manager position.
5. Closed Session
  - a. PUBLIC EMPLOYEE APPOINTMENT: Pursuant to Government Code Section 54957(b), interview and consider the qualifications of candidates for the position of General Manager.
6. Open Session
  - a. Re: Closed Item(s). No reportable action taken
7. UPCOMING MEETINGS: October 28 (special), November 8, December 13

8. HRD Board of Directors Announcements

Nothing to Report

9. Adjournment

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

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

The Meeting adjourned at 8:45 p.m.

Respectfully Submitted,

Mike Koenig  
Interim General Manager

HIGHLANDS RECREATION DISTRICT  
SPECIAL BOARD MEETING MINUTES (DRAFT)  
Friday, October 28, 2022  
Location: 1851 Lexington Ave., San Mateo, CA 94402 (Social Room)

Attendees

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

Join Zoom Meeting

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

Meeting ID: 989 670 8662

Board Members:

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

Staff:

None Present

1. Call to Order  
The meeting was called to order at 9:04 am by Board President McNeil.
2. Public Forum  
Nothing to Report
3. Discussion/Direction: Next Steps in General Manager Recruiting Process
4. Closed Session
  - a. PUBLIC EMPLOYEE APPOINTMENT: Pursuant to Government Code Section 54957(b), interview and consider the qualifications of candidates for the position of General Manager.
  - b. CONFERENCE WITH LABOR NEGOTIATOR, UNREPRESENTED EMPLOYEE: Pursuant to Government Code Section 54957.6(a), conference with District designated labor negotiator, Chris Gurr, to provide instructions regarding negotiations related to the General Manager position.
5. Open Session
  - a. Re: Closed Item(s). No reportable action taken
6. UPCOMING MEETINGS: November 8, December 13, February 14



7. HRD Board of Directors Announcements

Nothing to Report

8. Adjournment

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

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

The Meeting adjourned at 10:30 am

Respectfully Submitted,

Mike Koenig  
Interim General Manager



## MEMORANDUM

Date: December 13, 2022  
To: HRD Board of Directors  
From: Mike Koenig on behalf of Jeff Brier, General Manager  
Re: General Manager's Report Update

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### **HRD Facilities and Grounds**

- On November 16, Cal Fire completed their facility fire inspection. During their visit, two violations were cited. Staff are currently working to remedy these issues. A follow up inspection will take place in December 2022 to sign off on repairs.

### **AB 1234 Ethics Training Update**

On 10/24, staff sent a doodle poll to all Board members to gauge availability for the Districts annual ethics training. The 2-hour training would be led by District Counsel Osa Wolff. Topics would include laws governing conflicts of interest, government transparency, public records, open meetings, and fair process. This training was previously scheduled for December 20 however there is no longer a quorum. Staff would like to gauge interest in a potential January reschedule. Board Members who have already taken the training are not required to attend but may do so if they choose.

### **Playground and Sports Court Renovation Project Update**

Staff and contractor had another walk through on November 15 once demo was completed. Contractor addressed a few issues that need attention before moving forward. The posts for the fence between the playground and sports court were to be reused for the new fence. All posts were discovered to be rotten and unusable. Contractor provided a change order for \$12,483.25 to replace wood retaining wall with a concrete wall. Other smaller change orders include a replacement shade canopy for \$2,361.08, An additional 50 cubic yards of wood fiber for \$3,737.50 and the cost of labor to install owner provided water fountain in playground for \$2,748.50. Change orders were accepted and project continues to remain on track.

### **Board Member Transition Update**

Newly appointed Board Member Uy Ut began his term at noon on December 2, 2022. Staff reached out to the San Mateo County elections office for clarification on how new Board Members are sworn in. Staff was informed that all Board Members signed the oath when they filed their candidacy paperwork with the county. Staff requested a copy of the signed oath for District records and copies were received. This satisfies the requirement.

### **ASP Update**

- For December, the program continues to track as anticipated. Nothing to report.
- Winter Camp begins on December 19 and ends on December 29. Camp will be a total of seven days this year as opposed to six days in 2021.
- The program is currently working on advertising after-school program 2023-2024 registration dates. Priority enrollment for Highlands Residents will begin January 9. Currently enrolled family lottery will begin January 23. New non-resident family lottery will begin February 6.
- Program staff are currently awaiting new school year availability. As college semester's come to an end, staff availability could change for the better or the worse. This change in availability may prompt the need for additional staffing.

### **Seasonal Programs and Rentals Update**

#### **Events**

- December 2 was the annual Holly Jolly Holiday Event. The event took place at 6:30pm in the gym and was well received. Although attendance has not returned to pre pandemic levels, there was a nice turnout. Presale tickets went on sale November 1.
- December 15 is the next senior social. The Donley family will host a holiday get together at their house as they do each year.

#### **Rentals**

- Facility rentals are tracking as expected at 42% of the fiscal year. Nothing to report.

#### **Classes**

- As of November, the seasonal programs budget is on par to exceed budget expectations. This is due to more class offerings and better attendance.
- Winter classes are scheduled to start the second week of January. New classes being offered include Tot Soccer, Lil Hoopers, Lil Picasso, Chess & Math Combo, Youth Manners, Ukulele for adults & seniors, and an adult Valentine's Mixology class.
- A second session of Pickleball lessons was added due to high interest. The class began on November 29.



## MEMORANDUM

Date: December 13, 2022  
To: Jeff Brier, General Manager  
From: Kristen Lein, Early Education Director  
Re: Early Education Center Program Update

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### **CURRENT PROGRAM UPDATES**

- EEC staff prepared a “We are Thankful for You” lunch for the children on November 23<sup>rd</sup>. We served children a hot lunch, so parents did not have to prepare lunch for the day.
- EEC staff member’s maternity leave began earlier than expected. Assistant Director and Director are filling in all rooms for any staff outages.
- On December 7<sup>th</sup> staff meeting, EEC will participate in a professional development opportunity conducted through the San Mateo County Quality Counts program. The topics include how to improve classroom environments and teacher/child interactions.
- The EEC is hosting a Parent’s Day Out on Saturday, December 10<sup>th</sup>. Parents will pay \$50 per child and receive care from 1pm-5pm so they can enjoy a Saturday afternoon kid free. 2 staff members and Director will be working.
- The EEC will be hosting a Holiday party for families on December 16<sup>th</sup>. Families will participate in a potluck and enjoy a visit from Santa and a festive storyteller.

### **FISCAL IMPACTS**

- EEC Director has filled the vacant spot in the Chameleon room and will begin on December 18. The family that vacated the spot is required to pay through December, which will eliminate impact to revenue.
- With 20 children, ages 1-6, participating in Parent’s Day Out, the EEC will be generating roughly \$600 in extra revenue after staffing costs.

### **RISKS/OPPORTUNITIES**

- EEC staff are looking for opportunities to do more events like Parent’s Day Out to generate extra revenue. If ASP continues to do Kid’s Night Out, the EEC may try to host one on the same day so younger siblings of ASP children can participate as well.

### **UPCOMING EVENTS**

- December 7<sup>th</sup>- Staff meeting Early Closure- 4pm
- December 16<sup>th</sup>- EEC Holiday Party for families
- December 23<sup>rd</sup> and 26<sup>th</sup>- EEC Closed Christmas Eve and Day observed
- December 30<sup>th</sup>- EEC Closed- New Years Eve observed



## MEMORANDUM

**Date:** December 13, 2022  
**To:** Jeff Brier, General Manager  
**From:** Daniel Ryken, Aquatics Supervisor  
**Re:** Aquatics Program Update

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### 1. Maintenance Update

- In the beginning of November, Aquatics staff conducted a deep cleaning of the pool filtration system. The purpose of the cleaning was to improve water pressure throughout the pool system. By doing this, staff were also able to improve the performance of the heaters so the pool temps will stay consistently around 80 to 81 degrees. This is a temperature at which all programs, including swim lessons, can take place. We have contacted Bay Area Mechanical to conduct a cleaning of the heat exchangers. The plan is that the heaters will be back to full functioning or at least very close to it. The cleaning is expected to be done the week of December 12-16.

### 2. Pool revenue

- Overall, Pool revenue is at 40% of projections. Swim Lessons and Swim Team are the main revenue drivers. While this is good news, we are always looking for ways to improve pool usage. Currently we are examining adding a competitive swim class as a bridge from formal swim lessons to joining the swim team, as well as finding an instructor to bring back water exercise classes for adults.

### 3. Swim Team

- Swim team continues its growth. The swim team has also been participating in swim meets and has partnered with other area teams to conduct events and promote competitive swimming in the area. The Jason Lezak clinic was a big success and helped many in the area discover the Highlands Pool.

### 4. Rentals

- Scuba Fusion and the San Francisco Merrionettes continue to rent the pool, providing consistent revenue for the pool month to month.

### Risks/Opportunities.

- Staff wages- The aquatics department is looking at cutting its scheduling for the winter in order to curtail the amount spent on wages. Currently we are looking at remaining closed for the Christmas holiday in order to help reduce costs at a time when revenue is at its lowest (Winter Season). The Aquatics department is also looking for possible inefficiencies in scheduling in order to reduce labor costs.
- Chemical costs are higher than projected. The pool is doing everything to be efficient with chemical use, while still providing a safe and sanitary place to swim.

### **Upcoming Events**

-December 23 through January 1- Holiday Pool Closure

Highlands Recreation Center

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

	Nov 22	Nov 21	Nov 20	July 20 - Nov 20	July 21 - Nov 21	Jul 22 - Nov 22	APPROVED BUDGET	42% % of Budget	DIFF Budget - Current YTD	DIFF Curr YTD - Last Yr YTD
Unrestricted beginning Fund Balance							2,492,837.00			
<b>Income</b>										
102100 Property Taxes	21,779.95	20,567.51	23,012.98	40,544.32	21,222.89	23,726.54	612,557.00	3.87%	588,828.46	2,505.65
102101 ERAF	0.00	0.00	0.00	46,182.63	97,107.48	80,874.42	173,000.00	46.75%	92,125.58	(16,233.06)
152100 Interest Earned	11,003.25	5,777.77	8,450.80	8,500.68	5,791.19	12,259.80	42,310.00	28.98%	30,050.20	6,468.61
187100 State-aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
199200 All Other Local Govt Rev	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
199700 Cap grants & Contributions	0.00	0.00	0.00	0.00	0.00	0.00	177,952.00	0.00%	177,952.00	-
232100 Park & Recreation Fees										
ASP	72,735.30	74,830.00	59,668.00	204,857.00	307,130.16	356,754.30	940,000.00	37.95%	583,245.70	49,624.14
Pool	34,215.87	44,028.58	28,115.98	113,619.44	218,286.07	177,515.87	438,700.00	40.46%	261,184.13	(40,770.20)
Seasonal Prog	12,793.60	21,224.00	180.00	690.00	71,737.30	80,940.12	160,000.00	38.09%	99,058.88	(10,797.18)
Fac Rental	5,461.50	7,977.00	4,154.00	18,248.00	31,282.50	34,119.00	90,000.00	37.91%	55,881.00	2,836.50
EEC	115,546.40	97,052.20	78,401.00	815,608.50	489,543.10	527,484.30	1,355,205.00	38.92%	827,720.70	37,941.20
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
Transaction fees	1,176.01	1,713.20	515.00	2,402.50	5,538.20	6,827.14	18,000.00	37.93%	11,172.86	1,288.94
<b>Total Park &amp; Rec fees</b>	<b>241,928.68</b>	<b>246,824.98</b>	<b>170,013.98</b>	<b>655,325.44</b>	<b>1,123,617.33</b>	<b>1,163,640.73</b>	<b>3,001,905.00</b>	<b>38.76%</b>	<b>1,838,264.27</b>	<b>40,123.40</b>
264200 Stale-Dated Checks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
265800 Miscellaneous Revenue **	535.00	743.27	0.00	35,273.01	24,318.39	5,657.82	16,500.00	34.29%	10,842.18	(18,668.57)
<b>Total Income</b>	<b>275,246.88</b>	<b>273,913.53</b>	<b>201,477.86</b>	<b>785,826.08</b>	<b>1,271,955.28</b>	<b>1,286,181.31</b>	<b>4,024,224.00</b>	<b>31.96%</b>	<b>2,738,062.69</b>	<b>14,206.03</b>
							<b>6,517,061.00</b>			
<b>Expense</b>										
411100 Permanent Salaries	18,487.70	30,521.58	35,179.68	161,817.53	171,055.66	89,169.76	694,861.00	22.58%	305,691.24	(81,885.90)
411101 Temporary Out of Class	4,278.58	0.00	4,674.27	6,674.27	0.00	20,892.90	26,800.00	77.96%	5,907.10	20,892.90
416101 Office Wages	9,907.42	9,729.30	6,568.05	29,001.35	43,606.39	48,861.59	177,500.00	27.53%	128,638.41	5,055.20
416102 Pool Wages	19,151.36	17,816.01	16,776.26	62,793.13	96,283.25	111,683.44	224,000.00	49.86%	112,316.56	15,400.19
416103 Maintenance Wages	5,391.23	5,234.85	4,590.04	21,393.97	22,821.23	24,610.30	68,536.00	35.91%	43,925.70	1,789.07
416104 Supervision Wages	5,161.79	3,955.20	0.00	0.00	18,720.43	22,581.03	63,000.00	35.84%	40,418.97	3,860.60
416107 ASP/Camp Wages	17,027.52	17,559.94	14,943.34	65,353.28	91,567.75	97,663.53	287,000.00	34.03%	189,336.47	6,095.78
416108 EEC Wages	43,328.81	41,635.68	27,520.34	189,772.85	182,190.02	190,975.17	525,788.00	36.32%	334,812.83	8,785.15
416110 Vacation Expense	2,299.02	-1,218.75	1,321.79	5,200.35	-4,345.70	-3,015.24	0.00	0.00%	3,015.24	1,330.46
431100 Social Security	7,484.91	7,546.99	6,798.50	29,809.85	38,379.47	37,020.49	107,922.00	34.30%	70,901.51	(1,358.98)
431200 Medicare Contribution	1,750.50	1,828.27	1,589.50	6,994.61	9,039.11	8,658.00	25,240.00	34.30%	16,582.00	(381.11)
445100 Unemployment Insurance	0.00	761.00	480.48	315.00	751.00	0.00	0.00	0.00%	-	(751.00)
463100 District Employee Benefits	13,085.07	14,403.76	7,800.98	58,866.50	73,585.84	58,004.52	210,817.00	27.51%	152,812.48	(15,581.32)
<b>PAYROLL EXP SUBTOTAL</b>	<b>147,353.91</b>	<b>150,063.73</b>	<b>128,041.22</b>	<b>688,092.59</b>	<b>743,854.45</b>	<b>707,105.49</b>	<b>2,111,464.00</b>	<b>33.49%</b>	<b>1,404,358.51</b>	<b>(36,748.96)</b>
416105 Program Specialist	7,066.57	5,914.41	1,017.75	1,017.75	30,769.63	26,697.05	96,000.00	27.81%	69,302.95	(4,072.58)
416109 Prog spec-Swimteam	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
416111 ASP/Camp Contractors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
416112 EEC Contractors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
512100 Clothing & Uniforms	439.65	118.00	759.47	788.96	1,008.00	669.28	8,600.00	7.78%	7,930.72	(339.72)
515600 Household Expense	8,186.42	5,329.40	6,606.74	28,468.80	22,380.82	23,980.60	67,960.00	35.29%	43,979.40	1,619.78
519300 Office Expense	5,663.99	10,986.32	7,420.17	26,846.44	-4,228.39	42,033.54	97,400.00	43.16%	55,366.46	805.15
533100 Memberships	558.04	868.49	867.25	5,374.65	9,418.11	7,744.95	16,400.00	47.23%	8,655.05	(1,673.16)
542300 Maintenance-Equipment	3,302.94	843.44	275.00	3,659.20	1,422.88	12,071.30	17,600.00	68.59%	5,528.70	10,648.42
545900 Maintenance-Facilities & Imprv	10,116.01	3,679.68	3,275.95	12,646.43	29,270.97	38,044.22	60,250.00	63.14%	22,205.78	8,773.25
563800 Utility Expense	16,384.72	16,405.40	15,441.28	36,414.45	41,656.32	42,869.93	126,240.00	33.96%	83,370.07	1,213.61
572200 Employee Expense Reimb	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
585600 Contract Expenses	10,885.51	2,014.17	4,863.32	44,326.68	5,725.93	23,601.01	85,950.00	35.79%	42,348.99	17,875.18
596600 Program Specific Expenses	11,729.87	22,208.08	2,464.49	14,575.85	48,709.97	38,905.29	129,300.00	30.09%	90,394.71	(9,804.68)
671200 Telephone Service Charges	328.57	426.16	615.01	2,997.88	6,074.56	1,575.27	2,000.00	78.78%	424.73	(4,499.28)
673100 Insurance	0.00	0.00	0.00	54,152.38	55,645.80	70,643.50	124,470.00	56.76%	53,826.50	14,997.70
721102 F/A Struct. & Imprmnts not cap.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
731101 F/A Equipment not capitalized	0.00	2,105.32	0.00	0.00	3,582.99	0.00	13,040.00	0.00%	13,040.00	(3,582.89)
<b>TOTAL OPERATING EXPENSES</b>	<b>219,797.20</b>	<b>220,462.59</b>	<b>171,652.65</b>	<b>819,361.06</b>	<b>1,040,728.61</b>	<b>1,035,941.43</b>	<b>2,936,674.00</b>		<b>1,900,732.57</b>	<b>(4,787.18)</b>
<b>NET INCOME AFTER OPERATING EXP</b>	<b>55,449.68</b>	<b>53,450.94</b>	<b>29,825.21</b>	<b>-33,534.98</b>	<b>231,226.67</b>	<b>250,219.88</b>	<b>1,087,550.00</b>		<b>837,330.12</b>	<b>18,993.21</b>
633100 Bond-Interest Expense	0.00	0.00	0.00	37,541.00	36,879.66	33,495.50	64,852.00	51.65%	31,356.50	(3,384.16)
633200 Bond-Principal Expense	0.00	0.00	0.00	128,000.00	128,633.33	138,000.00	138,000.00	100.00%	-	9,166.67
721100 Fixed Assets-Structures/Improv	0.00	0.00	-23,662.93	-16,320.82	24,934.00	0.00	430,412.00	0.00%	430,412.00	(24,934.00)
721101 Construction In Progress	0.00	0.00	0.00	0.00	55.50	0.00	0.00	0.00%	-	(55.50)
731100 Fixed Assets-Equipment	0.00	0.00	0.00	0.00	23,637.82	0.00	4,000.00	0.00%	4,000.00	(23,637.82)
<b>TOTAL FIXED ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>-23,662.93</b>	<b>-16,320.82</b>	<b>48,627.32</b>	<b>0.00</b>	<b>434,412.00</b>	<b>0.00%</b>	<b>434,412.00</b>	<b>(48,627.32)</b>
<b>NET INC AFTER OPEX, BOND INT &amp; PRINC PYMT. &amp; F/A</b>	<b>55,449.68</b>	<b>53,450.94</b>	<b>53,488.14</b>	<b>-183,755.16</b>	<b>16,886.36</b>	<b>78,724.38</b>	<b>450,266.00</b>		<b>371,561.62</b>	<b>61,838.02</b>
80002 Accrued Bond Interest payable						15,678.23				
80003 Accrued Bond Principal						36,000.00				
861100 Approp. for Contingencies						350,000.00				
868300 Capital Reserve						473,296.00				
882100 General Reserve						250,000.00				
Building Renovations Reserve						100,000.00				
Unassigned Fund balance						1,789,827.00				
							<b>6,517,061.00</b>			

\*\*Returned ck fee- \$20  
Swimteam memb refund-\$515

Highlands Recreation District  
Balance Sheet (accrual)  
As of November 30, 2022

	11/30/2022	11/30/2021	9/7/2022 PRELIM 6/30/2022	FINAL 6/30/2021	FINAL 6/30/2020
<b>ASSETS</b>					
<b>Current Assets</b>					
<b>Checking/Savings</b>					
004000 - Petty Cash	400.00	300.00	300.00	100.00	100.00
005000 - Silicon Valley Bank	364,177.61	380,708.43	416,252.35	333,725.63	467,140.64
006000 - Petty Cash-pool	80.00	80.00	80.00	80.00	80.00
007000 - Bank of New York Mellon	-	-	-	-	0.01
011100 - Cash In Treasury	3,270,452.92	2,204,494.97	3,292,125.90	2,384,003.73	2,521,689.13
<b>Total Checking/Savings</b>	<b>3,635,110.53</b>	<b>2,585,583.40</b>	<b>3,708,758.25</b>	<b>2,717,909.36</b>	<b>2,989,009.78</b>
Accounts Receivable					861.48
<b>Total Accounts Receivable</b>				<b>301.55</b>	<b>861.48</b>
<b>Other Current Assets</b>					
027000 - Interest Receivable	-		8,632.46	5,692.11	10,935.10
040000 - Prepaid Expenses	1,003.54	4,313.86	18,966.53	18,717.08	15,786.65
<b>Total Other Current Assets</b>	<b>1,003.54</b>	<b>4,313.86</b>	<b>27,598.99</b>	<b>24,409.19</b>	<b>26,721.75</b>
<b>Total Current Assets</b>	<b>3,636,114.07</b>	<b>2,589,897.26</b>	<b>3,736,357.24</b>	<b>2,742,620.10</b>	<b>3,016,593.01</b>
<b>Fixed Capital Assets, net of depreciation</b>					
Building	4,206,562.11	4,392,932.40	4,283,798.22	4,471,074.20	3,033,866.52
Improvements	113,925.29	125,782.97	118,865.99	104,899.18	113,793.26
Equipment	110,942.47	125,585.17	118,326.37	108,168.15	130,959.53
Land	19,532.00	19,532.00	19,532.00	19,532.00	19,532.00
Construction in Progress	27,461.50	2,572.00	27,461.50	2,516.50	1,479,259.42
<b>Total Fixed Assets</b>	<b>4,478,423.37</b>	<b>4,668,404.54</b>	<b>4,567,984.08</b>	<b>4,706,190.03</b>	<b>4,777,410.73</b>
<b>TOTAL ASSETS</b>	<b>8,114,537.44</b>	<b>7,256,301.80</b>	<b>8,304,341.32</b>	<b>7,448,810.13</b>	<b>7,794,003.74</b>
<b>LIABILITIES &amp; EQUITY</b>					
<b>Liabilities</b>					
<b>Current Liabilities</b>					
<b>Accounts Payables</b>					
064000 - Accounts Payable		(2,844.01)	51,659.88	44,680.32	490,532.37
<b>Total Accounts Payable</b>		<b>(2,844.01)</b>	<b>51,659.88</b>	<b>44,680.32</b>	<b>490,532.37</b>
<b>Other Current Liabilities</b>					
065000 - Payroll Liab			1,881.70	2,408.01	4,731.16
065010 - Payroll Liab-FSA	6,144.16	6,883.86	3,744.87	3,387.19	5,922.75
066400 - Accr Sales Tax	-	-	29.00	125.00	673.00
066500 - Other Accrued Expenses			124,781.02	118,702.83	71,499.41
80002 - accr interest pay - bond	15,678.23	16,747.73	22,330.32	23,704.66	25,027.34
80003 - Bond Principal accrual	36,000.00	34,500.00	115,000.00	110,833.34	106,686.68
<b>Total Other Current Liabilities</b>	<b>57,822.39</b>	<b>58,131.59</b>	<b>267,766.91</b>	<b>259,161.03</b>	<b>214,520.34</b>
<b>Total Current Liabilities</b>	<b>57,822.39</b>	<b>55,287.58</b>	<b>319,426.79</b>	<b>303,841.35</b>	<b>705,052.71</b>
<b>Long Term Liabilities</b>					
285900 - COP Bond	1,987,000.00	2,126,500.00	2,046,000.00	2,183,166.66	2,315,333.32
286000 - Compensated absences	52,310.23	52,429.42	55,325.47	56,775.12	38,616.00
<b>Total Long Term Liabilities</b>	<b>2,039,310.23</b>	<b>2,178,929.42</b>	<b>2,101,325.47</b>	<b>2,239,941.78</b>	<b>2,353,949.32</b>
<b>Total Liabilities</b>	<b>2,097,132.62</b>	<b>2,234,217.00</b>	<b>2,420,752.26</b>	<b>2,543,783.13</b>	<b>3,059,002.03</b>
<b>Equity</b>					
081300/081400 - Fund Balance	5,466,843.92	4,577,370.19	4,681,373.24	4,640,516.34	4,698,539.97
Investment in Capital Asset Net of Debt	2,455,423.37	2,505,404.54	2,406,984.08	2,412,190.03	2,355,410.73
Amount to be provided	(2,038,678.23)	(2,177,747.73)	(2,183,330.32)	(2,317,704.66)	(2,447,027.34)
Change in net position	133,815.76	117,057.80	978,562.06	170,025.29	128,078.35
<b>Total Equity</b>	<b>6,017,404.82</b>	<b>5,022,084.80</b>	<b>5,883,589.06</b>	<b>4,905,027.00</b>	<b>4,735,001.71</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>8,114,537.44</b>	<b>7,256,301.80</b>	<b>8,304,341.32</b>	<b>7,448,810.13</b>	<b>7,794,003.74</b>



## Highlands Recreation District Sales by Item Summary November 2022

	Nov 22			
	Qty	Amount	% of Sales	Avg Price
<b>Service</b>				
ASP-IN CROWD (IN CROWD)	12	4,548.00	1.6%	379.00
ASP-WINTER CAMP (ASP-WINTERCAMP)	49	4,770.00	1.7%	97.35
ASP Fees	109.00	63,727.30	22.9%	584.65
EARLY EDUCATION CENTER (EARLY EDUCATION CENTER)	59	115,546.40	41.6%	1,958.41
Interest Inc (Interest Income)	2	11,003.25	4.0%	5,501.63
KIDS NITE OUT (KNO)	1	50.00	0.0%	50.00
Misc Revenues (Misc Revenues)	2	535.00	0.2%	267.50
Pool-Drop In (Pool Drop-In Fees)	36	309.00	0.1%	8.58
POOL-LIFEGUARD (Lifeguard Training/Junior Lifeguard)	2	509.00	0.2%	254.50
POOL-NON-RES PUNCH CARD (POOL-NON-RES PUNCH CARD)	7	690.00	0.2%	98.57
POOL-PRIV/SEM (PRIV/SEMI)	56	7,770.00	2.8%	138.75
Pool-Rental (Pool-Rental)	4	3,125.00	1.1%	781.25
POOL-RESIDENT PUNCH CARD (POOL-RESIDENT PUNCH CAR...	13	1,298.00	0.5%	99.85
POOL-SWIM CLINIC (POOL-SWIM CLINIC)	1	80.00	0.0%	80.00
Pool-Swim Lessons (Group Swimming Lessons)	108	7,811.90	2.8%	72.33
Pool-Swim Team (Swim Team)	1	13,272.97	4.8%	13,272.97
Pool Member-Resident (Pool Member-Resident)	2	70.00	0.0%	35.00
Property Taxes (Property Taxes)	1	21,779.95	7.8%	21,779.95
Rentals (Rentals)	4.00	6,961.50	2.5%	1,740.38
Seasonal Program (Seasonal Program)	107	12,626.60	4.5%	118.01
Special Events (Special Events)	19.00	117.00	0.0%	6.16
TENNIS COURT KEY (TENNIS COURT KEY)	2	50.00	0.0%	25.00
TRANSACTION FEE (TRANSACTION FEE)	95	1,176.01	0.4%	12.38
<b>Total Service</b>	<b>692.00</b>	<b>277,826.88</b>	<b>100.0%</b>	<b>401.48</b>
<b>TOTAL</b>	<b>692</b>	<b>277,826.88</b>	<b>100.0%</b>	<b>401.48</b>

277,826.88+

REFUNDS 2,310.00-

BOUNCED CK 270.00-

FEE'S

-001

275,246.88\*

## Highlands Recreation District Sales by Item Summary July through November 2022

Service	Jul - Nov 22			
	Qty	Amount	% of Sales	Avg Price
ASP-FALL CAMP (FALL CAMP)	104	18,939.00	1.4%	182.11
ASP-IN CROWD (IN CROWD)	45	20,607.00	1.6%	457.93
ASP-Summer Camp (ASP-Summer Camp)	152	37,565.00	2.8%	247.14
ASP-WINTER CAMP (ASP-WINTERCAMP)	72	7,414.00	0.6%	102.97
ASP Fees	452.00	278,790.30	21.1%	616.79
EARLY EDUCATION CENTER (EARLY EDUCATION CENTER)	236	529,952.30	40.2%	2,245.56
Interest Inc (Interest Income)	6	12,259.80	0.9%	2,043.30
KIDS NITE OUT (KNO)	1	50.00	0.0%	50.00
Misc Revenues (Misc Revenues)	10	5,657.82	0.4%	565.78
Pool-Drop In (Pool Drop-In Fees)	1,855	18,890.00	1.4%	10.18
POOL-ID CARD (ID CARD)	31	310.00	0.0%	10.00
POOL-LIFEGUARD (Lifeguard Training/Junior Lifeguard)	8	1,524.00	0.1%	190.50
POOL-NON-RES PUNCH CARD (POOL-NON-RES PUNCH CARD)	171	16,520.00	1.3%	96.61
POOL-PRIV/SEM (PRIV/SEMI)	468	41,848.72	3.2%	89.42
Pool-Rental (Pool-Rental)	24	11,142.00	0.8%	464.25
POOL-RENTAL DEPOSIT (POOL RENTAL DEPOSIT)	1	100.00	0.0%	100.00
POOL-RESIDENT PUNCH CARD (POOL-RESIDENT PUNCH CAR...)	80	6,980.00	0.5%	87.25
POOL-SWIM CLINIC (POOL-SWIM CLINIC)	74	5,520.00	0.4%	74.59
Pool-Swim Lessons (Group Swimming Lessons)	414	25,354.90	1.9%	61.24
Pool-Swim Team (Swim Team)	5	57,698.75	4.4%	11,539.75
Pool Member-Resident (Pool Member-Resident)	9	665.00	0.1%	73.89
Property Taxes (Property Taxes)	3	104,602.96	7.9%	34,867.65
Rentals (Rentals)	49.00	40,069.00	3.0%	817.73
Seasonal Program (Seasonal Program)	482	66,737.12	5.1%	138.46
Special Events (Special Events)	188.00	3,343.00	0.3%	17.78
TENNIS COURT KEY (TENNIS COURT KEY)	4	100.00	0.0%	25.00
TRANSACTION FEE (TRANSACTION FEE)	553	6,827.14	0.5%	12.35
<b>Total Service</b>	<b>5,497.00</b>	<b>1,319,467.81</b>	<b>100.0%</b>	<b>240.03</b>
<b>TOTAL</b>	<b>5,497</b>	<b>1,319,467.81</b>	<b>100.0%</b>	<b>240.03</b>

0\*\*

1,319,467.81+

REFUNDS 27,103.50-

BCKS 6,203.00-

-001

1,286,161.31\*

# Highlands Recreation District Profit & Loss by Class

November 2022

9:58 PM  
12/02/22  
Accrual Basis

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
<b>Income</b>							
102100 · Property Taxes	0.00	0.00	21,779.95	0.00	0.00	0.00	21,779.95
152100 · Interest Earned	0.00	0.00	11,003.25	0.00	0.00	0.00	11,003.25
232100 · Park & Recreation Fees							
232101 · Refunds - Fees	-360.00	0.00	0.00	-450.00	-1,500.00	0.00	-2,310.00
232102 · Bounced Checks-Fees	0.00	0.00	0.00	-270.00	0.00	0.00	-270.00
232100 · Park & Recreation Fees - Other	73,095.30	115,546.40	1,176.01	34,935.87	6,961.50	12,793.60	244,508.68
<b>Total 232100 · Park &amp; Recreation Fees</b>	<b>72,735.30</b>	<b>115,546.40</b>	<b>1,176.01</b>	<b>34,215.87</b>	<b>5,461.50</b>	<b>12,793.60</b>	<b>241,928.68</b>
265800 · Miscellaneous Revenue	0.00	0.00	20.00	515.00	0.00	0.00	535.00
<b>Total Income</b>	<b>72,735.30</b>	<b>115,546.40</b>	<b>33,979.21</b>	<b>34,730.87</b>	<b>5,461.50</b>	<b>12,793.60</b>	<b>275,246.88</b>
<b>Gross Profit</b>	<b>72,735.30</b>	<b>115,546.40</b>	<b>33,979.21</b>	<b>34,730.87</b>	<b>5,461.50</b>	<b>12,793.60</b>	<b>275,246.88</b>
<b>Expense</b>							
411100 · Permanent Salaries	7,411.68	5,443.34	0.00	5,632.68	0.00	0.00	18,487.70
411101 · Temporary Out of Class	0.00	0.00	4,278.58	0.00	0.00	0.00	4,278.58
416101 · Office Wages	0.00	0.00	9,907.42	0.00	0.00	0.00	9,907.42
416102 · Pool Wages	0.00	0.00	0.00	19,151.36	0.00	0.00	19,151.36
416103 · Maintenance Wages	0.00	0.00	5,391.23	0.00	0.00	0.00	5,391.23
416104 · Supervision Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
416107 · ASP/Camp Wages	17,027.52	0.00	0.00	0.00	3,489.33	1,672.46	21,189.31
416108 · EEC Wages	0.00	0.00	0.00	0.00	0.00	7,066.57	7,066.57
416110 · Vacation Expense	0.00	43,328.81	0.00	0.00	0.00	0.00	43,328.81
431100 · Social Security	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431200 · Medicare Contribution	1,476.52	2,958.51	2,289.02	0.00	0.00	0.00	6,724.05
463100 · District Employee Benefits	345.31	691.91	1,208.32	1,523.39	215.41	102.76	7,484.91
512100 · Clothing & Uniforms	3,128.40	4,450.85	282.60	356.27	50.38	24.03	1,750.50
515600 · Household Expense	0.00	0.00	2,874.72	1,860.65	385.23	385.22	13,085.07
515601 · Recology	0.00	0.00	0.00	439.65	0.00	0.00	439.65
515602 · Janitorial Supplies	0.00	792.35	988.13	0.00	0.00	0.00	988.13
515605 · Cleaning Company	1,050.00	1,400.00	905.94	0.00	0.00	0.00	1,698.29
<b>Total 515600 · Household Expense</b>	<b>1,050.00</b>	<b>2,192.35</b>	<b>2,104.07</b>	<b>700.00</b>	<b>140.00</b>	<b>0.00</b>	<b>6,186.42</b>
519300 · Office Expense							
519303 · General Office Supplies	0.00	0.00	454.84	0.00	0.00	0.00	454.84
519304 · Advertising/Recruiting	0.00	0.00	499.39	0.00	0.00	0.00	499.39
519307 · Other Office Expense	14.99	0.00	742.73	12.99	24.99	0.00	795.70
519308 · Credit card/ACH fee	0.00	0.00	2,203.64	0.00	0.00	0.00	2,203.64
519309 · Payroll service fees	0.00	0.00	1,710.42	0.00	0.00	0.00	1,710.42
<b>Total 519300 · Office Expense</b>	<b>14.99</b>	<b>0.00</b>	<b>5,611.02</b>	<b>12.99</b>	<b>24.99</b>	<b>0.00</b>	<b>5,663.99</b>
533100 · Memberships	22.50	0.00	345.54	190.00	0.00	0.00	558.04
542300 · Maintenance-Equipment	0.00	422.00	1,295.84	1,585.10	0.00	0.00	3,302.94
545900 · Maintenance-Facilities & Imprv							
545902 · Plumbing & Piping	0.00	0.00	4,929.00	0.00	0.00	0.00	4,929.00
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	2,433.41	0.00	0.00	2,433.41
545904 · Pool Supplies	0.00	0.00	0.00	97.00	0.00	0.00	97.00
545905 · Locks & Security System	27.00	0.00	236.70	0.00	0.00	0.00	262.70
545909 · Other General Maintenance	0.00	0.00	1,017.31	0.00	0.00	0.00	1,017.31
545911 · Landscape/Garden Expense	0.00	1,341.56	0.00	0.00	0.00	35.03	1,376.59

## Highlands Recreation District Profit & Loss by Class

November 2022

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
<b>Total 545900 - Maintenance-Facilities &amp; Imprv</b>	27.00	1,341.56	6,182.01	2,530.41	0.00	35.03	10,116.01
563800 - Utility Expense							
563801 - P G & E	0.00	2,300.00	3,046.50	4,340.00	0.00	0.00	9,686.50
563802 - Water	0.00	287.57	231.13	462.25	0.00	0.00	980.95
563803 - Sewer Fees	0.00	0.00	5,717.27	0.00	0.00	0.00	5,717.27
<b>Total 563800 - Utility Expense</b>	0.00	2,587.57	8,994.90	4,802.25	0.00	0.00	16,384.72
585600 - Contract Expenses							
585603 - Legal fees	0.00	0.00	1,902.50	0.00	0.00	0.00	1,902.50
585604 - Consultants	0.00	0.00	8,783.01	0.00	0.00	0.00	8,783.01
<b>Total 585600 - Contract Expenses</b>	0.00	0.00	10,685.51	0.00	0.00	0.00	10,685.51
596600 - Program Specific Expenses							
596602 - Spec Act-ASP	323.00	0.00	0.00	0.00	0.00	0.00	323.00
596604 - Supplies-ASP	707.84	0.00	0.00	0.00	0.00	0.00	707.84
596611 - Misc Exp-OTHER	0.00	0.00	12.48	0.00	0.00	0.00	12.48
596612 - Special Events	0.00	0.00	0.00	0.00	0.00	641.26	641.26
596613 - Conferences/Seminars	465.00	75.00	0.00	1,167.40	0.00	0.00	1,707.40
596614 - Pool Supplies	0.00	0.00	0.00	216.20	0.00	0.00	216.20
596616 - Incrowd Rent	1,699.17	0.00	0.00	0.00	0.00	0.00	1,699.17
596617 - Seasonal Programs	68.43	0.00	0.00	0.00	0.00	14.23	82.66
596621 - EEC supplies	0.00	241.38	0.00	0.00	0.00	0.00	241.38
596622 - EEC Snacks	0.00	1,047.09	0.00	0.00	0.00	0.00	1,047.09
596623 - EEC Special Activities	0.00	409.98	0.00	0.00	0.00	0.00	409.98
596624 - EEC Misc	0.00	101.46	0.00	0.00	0.00	0.00	101.46
596626 - MISC EXP-SWIM TEAM	0.00	0.00	0.00	4,539.95	0.00	0.00	4,539.95
<b>Total 596600 - Program Specific Expenses</b>	3,263.44	1,874.91	12.48	5,923.55	0.00	655.49	11,729.87
671200 - Telephone Service Charges	0.00	0.00	329.57	0.00	0.00	0.00	329.57
<b>Total Expense</b>	33,767.36	65,291.81	61,782.83	44,708.30	4,305.34	9,941.56	219,797.20
<b>Net Income</b>	38,967.94	50,254.59	-27,803.62	-9,977.43	1,156.16	2,852.04	55,449.68

Highlands Recreation District  
Profit & Loss by Class  
July through November 2022

9:58 PM  
12/02/22

Accrual Basis

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
<b>Income</b>							
102100 • Property Taxes	0.00	0.00	23,728.54	0.00	0.00	0.00	23,728.54
102101 • ERAF	0.00	0.00	80,874.42	0.00	0.00	0.00	80,874.42
152100 • Interest Earned	0.00	0.00	12,259.80	0.00	0.00	0.00	12,259.80
232100 • Park & Recreation Fees							
232101 • Refunds - Fees	-3,596.00	0.00	0.00	-8,687.50	-8,870.00	-8,870.00	-27,103.50
232102 • Bounced Checks-Fees	-3,015.00	-2,468.00	0.00	-350.00	0.00	-370.00	-6,203.00
232100 • Park & Recreation Fees - Other	363,365.30	529,952.30	6,827.14	186,569.37	40,069.00	70,160.12	1,196,947.23
<b>Total 232100 • Park &amp; Recreation Fees</b>	356,754.30	527,484.30	6,827.14	177,515.87	34,119.00	60,940.12	1,163,640.73
265800 • Miscellaneous Revenue	0.00	524.58	4,518.24	515.00	0.00	0.00	5,657.82
<b>Total Income</b>	356,754.30	528,008.88	128,308.14	178,030.87	34,119.00	60,940.12	1,286,161.31
<b>Gross Profit</b>	356,754.30	528,008.88	128,308.14	178,030.87	34,119.00	60,940.12	1,286,161.31
<b>Expense</b>							
411100 • Permanent Salaries	34,120.84	25,311.53	3,545.64	26,191.95	0.00	0.00	89,169.76
411101 • Temporary Out of Class	0.00	0.00	20,892.90	0.00	0.00	0.00	20,892.90
416101 • Office Wages	0.00	0.00	48,861.59	0.00	0.00	0.00	48,861.59
416102 • Pool Wages	0.00	0.00	0.00	111,883.44	0.00	0.00	111,883.44
416103 • Maintenance Wages	0.00	0.00	24,610.30	0.00	0.00	0.00	24,610.30
416104 • Supervision Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
416105 • Program Specialist	0.00	0.00	0.00	0.00	15,327.14	7,253.89	22,581.03
416107 • ASP/Camp Wages	97,663.53	0.00	0.00	0.00	0.00	26,897.05	26,897.05
416108 • EEC Wages	0.00	190,975.17	0.00	0.00	0.00	0.00	190,975.17
416110 • Vacation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0431100 • Social Security	8,034.59	13,078.72	-3,015.24	0.00	0.00	0.00	-3,015.24
0431200 • Medicare Contribution	1,879.05	3,058.73	6,039.16	8,481.65	943.46	442.94	37,020.49
0445100 • Unemployment Insurance	0.00	0.00	1,412.38	1,983.61	220.84	103.66	8,658.00
463100 • District Employee Benefits	15,569.67	17,499.61	12,341.67	9,014.96	1,789.32	1,789.29	58,004.62
512100 • Clothing & Uniforms	0.00	0.00	229.63	439.95	0.00	0.00	669.28
515600 • Household Expense	0.00	0.00	3,952.62	0.00	0.00	0.00	3,952.62
515601 • Recology	73.02	2,363.21	3,451.85	0.00	0.00	0.00	5,908.08
515602 • Janitorial Supplies	4,200.00	5,720.00	840.00	2,800.00	560.00	0.00	14,120.00
515605 • Cleaning Company							
<b>Total 515600 • Household Expense</b>	4,273.02	8,103.21	8,244.37	2,800.00	560.00	0.00	23,960.60
519300 • Office Expense							
519301 • Outside Printing & Copy Serv	0.00	0.00	8,114.14	142.52	0.00	0.00	8,256.66
519303 • General Office Supplies	0.00	0.00	1,188.87	0.00	0.00	0.00	1,188.87
519304 • Advertising/Recruiting	0.00	1,632.00	1,670.39	0.00	0.00	0.00	3,502.39
519305 • Postage & Mailing Expense	0.00	0.00	3,691.62	0.00	0.00	0.00	3,691.62
519307 • Other Office Expense	1,544.95	0.00	3,302.59	51.96	99.98	0.00	4,999.46
519308 • Credit card/ACH fee	0.00	0.00	11,560.02	0.00	0.00	0.00	11,560.02
519309 • Payroll service fees	0.00	0.00	8,834.52	0.00	0.00	0.00	8,834.52
<b>Total 519300 • Office Expense</b>	1,544.95	1,662.00	38,562.15	194.48	99.98	0.00	42,033.54
533100 • Memberships	112.50	0.00	7,367.45	240.00	0.00	25.00	7,744.95
542300 • Maintenance-Equipment	0.00	422.00	3,879.20	7,770.10	0.00	0.00	12,071.30
545900 • Maintenance-Facilities & Imprv							
545902 • Plumbing & Piping	0.00	0.00	10,214.00	0.00	0.00	0.00	10,214.00
545903 • Paint, Solvents & Chemicals	0.00	0.00	0.00	13,807.31	0.00	0.00	13,807.31
545904 • Pool Supplies	0.00	0.00	0.00	1,769.55	0.00	0.00	1,769.55
545905 • Locks & Security System	181.50	1,360.27	235.70	0.00	0.00	0.00	1,777.47
545908 • Other General Maintenance	0.00	0.00	2,360.18	0.00	0.00	0.00	2,360.18
545911 • Landscape/Garden Expense	0.00	1,341.66	0.00	0.00	0.00	35.03	2,395.21
545912 • Vehicle Expense	0.00	0.00	6,739.12	0.00	0.00	0.00	6,739.12
<b>Total 545900 • Maintenance-Facilities &amp; Imprv</b>	181.50	2,701.83	19,549.00	15,576.86	0.00	35.03	36,044.22
563800 • Utility Expense	0.00	4,052.52	11,276.63	16,574.59	0.00	0.00	31,903.74
563801 • P G & E							

# Highlands Recreation District Profit & Loss by Class July through November 2022

9:58 PM  
12/02/22  
Accrual Basis

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
563802 - Water	0.00	1,523.89	1,241.69	2,483.34	0.00	0.00	5,248.92
563803 - Sewer Fees	0.00	0.00	5,717.27	0.00	0.00	0.00	5,717.27
<b>Total 563800 - Utility Expense</b>	<b>0.00</b>	<b>5,576.41</b>	<b>18,235.59</b>	<b>19,057.93</b>	<b>0.00</b>	<b>0.00</b>	<b>42,869.93</b>
585600 - Contract Expenses	0.00	0.00	6,165.00	0.00	0.00	0.00	6,165.00
585603 - Legal fees	0.00	0.00	17,436.01	0.00	0.00	0.00	17,436.01
585604 - Consultants	0.00	0.00	23,601.01	0.00	0.00	0.00	23,601.01
<b>Total 585600 - Contract Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>23,601.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,601.01</b>
596600 - Program Specific Expenses							
596602 - Spec Act-ASP	4,694.50	0.00	0.00	0.00	0.00	0.00	4,694.50
596603 - Snacks-ASP	1,950.71	0.00	0.00	0.00	0.00	0.00	1,950.71
596604 - Supplies-ASP	2,696.49	0.00	0.00	0.00	0.00	0.00	2,696.49
596607 - Misc Exp-POOL	0.00	0.00	0.00	489.62	0.00	0.00	489.62
596608 - Misc Exp-ASP	1,011.50	0.00	0.00	0.00	0.00	0.00	1,011.50
596611 - Misc Exp-OTHER	0.00	0.00	442.29	0.00	32.00	0.00	474.29
596612 - Special Events	0.00	0.00	0.00	0.00	0.00	2,026.59	2,026.59
596613 - Conferences/Seminars	1,005.00	292.00	0.00	1,290.40	0.00	0.00	2,587.40
596614 - Pool Supplies	0.00	0.00	0.00	358.38	0.00	0.00	358.38
596616 - Incrowd Rent	7,164.17	0.00	0.00	0.00	0.00	0.00	7,164.17
596617 - Seasonal Programs	65.43	0.00	0.00	0.00	0.00	396.14	461.57
596621 - EEC supplies	0.00	2,056.01	0.00	0.00	0.00	0.00	2,056.01
596622 - EEC Snacks	0.00	3,072.38	0.00	0.00	0.00	0.00	3,072.38
596623 - EEC Special Activities	0.00	1,049.48	0.00	0.00	0.00	0.00	1,049.48
596624 - EEC Misc	0.00	724.34	0.00	0.00	0.00	0.00	724.34
596626 - MISC EXP-SWIM TEAM	0.00	0.00	0.00	8,084.86	0.00	0.00	8,084.86
<b>Total 596600 - Program Specific Expenses</b>	<b>18,590.80</b>	<b>7,194.21</b>	<b>442.29</b>	<b>10,223.26</b>	<b>32.00</b>	<b>2,422.73</b>	<b>38,905.29</b>
6331 - Bond Interest Expense	0.00	33,495.50	0.00	0.00	0.00	0.00	33,495.50
6332 - Bond Principal exp	0.00	138,000.00	0.00	0.00	0.00	0.00	138,000.00
671200 - Telephone Service Charges	0.00	0.00	1,575.27	0.00	0.00	0.00	1,575.27
673100 - Insurance	2,763.00	4,236.60	4,236.60	6,631.20	368.40	184.20	18,420.00
673101 - CAPRI/WORKERS COMP	0.00	0.00	52,223.50	0.00	0.00	0.00	52,223.50
673102 - CAPRI-GEN INS	2,763.00	4,236.60	56,460.10	6,631.20	368.40	184.20	70,643.50
<b>Total 673100 - Insurance</b>	<b>184,733.22</b>	<b>451,265.52</b>	<b>282,894.47</b>	<b>220,289.09</b>	<b>19,340.92</b>	<b>38,963.71</b>	<b>1,207,496.93</b>
<b>Total Expense</b>	<b>172,021.08</b>	<b>76,723.36</b>	<b>-164,526.33</b>	<b>-42,258.22</b>	<b>14,778.08</b>	<b>21,986.41</b>	<b>78,724.38</b>
<b>Net Income</b>							

#2625

CODE #	PAYABLE TO:	PURPOSE	AMOUNT
4161	AFTER SCHOOL MUSIC ACADEMY	PROG SPEC 10-12/22	1,944.00
4161	BRETT BURDETTE	PROG SPEC 10-12/22	810.00
4161	SALVADOR LOPEZ	PROG SPEC 11-12/22	672.00
4161	SCOTT PERLSTEIN	PROG SPEC 11-12/22	3,442.50
4161	PIED PIPER PLAYER	PROG SPEC 10-12/22	1,800.00
4161	SHEEHAN'S MARTIAL ARTS	PROG SPEC 11-12/22	2,381.70
4631	KAISER FOUNDATION HEALTH PLAN	INS 1/23	9,587.43
4631	PRINCIPAL	INS 1/23	1,963.24
5156	GREEN JANITORIAL CORP	SERV 11/22	3,555.00
5156	RECOLOGY	SERV 11/22	988.13
5423	E & S ELECTRIC	MAINT- ICE MAKER MACHINE 12/22	1,650.00
5459	DAU PRODUCTS	POOL CHEM 12/22	1,420.94
5638	CA WATER	SERV 10-12/22	990.68
5638	PG&E	SERV 11-12/22	12,269.58
5856	SHUTE MIHALY & WEINBERGER LLP	LEGAL SERV 10/22	1,710.00
5966	ROBIN WOLFGRAM	SPECIAL EVENT 11-12/22	354.60
6731	CAPRI	GEN LIAB 1-6/23, WC 1-3/23	61,433.50
7211	G&G BUILDERS, INC	PLAYGROUND PROJECT 11/22	133,413.71
	USBANK	SUPPLIES 10-11/22	12,949.51
	#5156-\$341.47,#5193-\$113.58,#5459-\$2388.52, #5331-\$195.78, #5966-\$6424.71,#7311-\$3344.13, #6712-\$141.32		253,336.52

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

PAYMENT OF THE ABOVE BILLS SHOULD BE CHARGED AGAINST:

HIGHLANDS RECREATION DISTRICT

December 13, 2022  
DATE

\_\_\_\_\_  
GENERAL MANAGER

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

SIGNED & SEALED THIS 13TH DAY OF DECEMBER 2022

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



## MEMO

Date: December 13, 2022

To: HRD Board of Directors

From: Mike Koenig on behalf of Jeff Brier, General Manager

Re: Discussion/Motion – Authorize Out of Class Pay for School-Age Director Beginning January 1

---

### **DISCUSSION:**

For the first quarter, the School-Age Director duties will include:

- Onboard and Train new General Manager
- Introduce new GM to community and stakeholders
- Assist and guide General Manager with operations, programming, and aspects of HR
- Manage the Playground & Sports Court Renovation Project (ie. payments, billing, reimbursement)
- Acting Board Secretary
- Continue working with Bookkeeper towards annual audit
- Work with Bookkeeper on administering CalPERS 457 benefit (5 months past due)

### **FISCAL IMPACT:**

The fiscal impact to the District to provide out of class pay to the School-Age Director for January – March 2023 would be \$7,435.74. At the end of December 2022, the District will be \$56,897 under budget in Permanent Salaries – Other 411100 due to the General Manager and Assistant General Manager vacancies.

### **RECOMMENDATION:**

Staff recommend the Board approve an additional three months (January – March 2023) of out of class pay for the School-Age Director. Please consider, although the General Manager position has been filled, there will be a learning curve that will last at least three months. Upcoming projects like the admin office balcony & stairs, 2023-24 fiscal year budget and the hiring of an Assistant General Manager and part-time Admin Assistant will require much of the GM's attention very soon.





## MEMO

Date: December 13, 2022

To: HRD Board of Directors

From: Mike Koenig on behalf of Jeff Brier, General Manager

Re: Discussion/Motion – Extend HR Consultant Contract Through End of Fiscal Year

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### **DISCUSSION:**

For the remainder of fiscal year 2022-23, HR Consultant will work approximately 8-12 hours per week on the following Human Resources projects:

- Recruitment to fill Assistant General Manager & Part-Time Administrative Assistant Roles
- Administering Leave
- Administering Calpers Benefit
- Updating Employee Handbook
- Cost Analysis to Outsource HR
- General HR Duties

### **FISCAL IMPACT:**

The fiscal impact to the District to extend the HR Consultants contract through June 30, 2023 (26 weeks) at 12 hours per week would be \$31,200. At the end of December 2022, the District will be \$10,364 under its Consultants – Other 585604 budget and \$56,897 under its Permanent Salaries – Other 411100 budget due to General Manager and Assistant General Manager vacancies.

### **RECOMMENDATION:**

Staff recommend the Board approve an additional 26 weeks (January – June 2023) to retain HR Consultant Christopher Gurr.



## STAFF REPORT

Date: December 13, 2022

To: HRD Board of Directors

From: Mike Koenig, Interim General Manager

Re: Discussion/Motion – Adopt resolution by the HRD Board of Directors determining the calculation of the appropriations limit for fiscal year 2022-2023

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### **BACKGROUND:**

Per the California Revenue and Taxation Code section 2277, the California Department of Finance is required to provide an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2022, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2022-23. The District is required by law to calculate their appropriations limit and present it as part of its annual audit for fiscal year 2022-23.

### **DISCUSSION:**

The annual letter from the California Department of Finance is included as (Attachment A). The letter provides the necessary data for the calculation of the District's appropriations limit for the fiscal year.

### **FISCAL IMPACT:**

There is no fiscal impact to the District with the adoption of the following resolution. The District's budgeted appropriations subject to limitation are under the limit by approximately \$532,337 for fiscal year 2022-23.

### **RECOMMENDATION:**

Staff recommend the Board adopt resolution 2022-06 determining the final calculation of the appropriations limit of the District for Fiscal Year 2022-2023. A notice of determination of calculation limits was made available to the public for the period of fifteen days as required by law (noticed on November 22, 2022).

### **ATTACHMENTS:**

- A. CA Department of Finance Letter concerning Price Factor and Population Information
- B. Res. No 2022-06 HRD Notice of Determination of Appropriations Limit

FY 22-23



Gavin Newsom ■ Governor

1021 O Street, Suite 3110 ■ Sacramento CA 95814 ■ [www.dof.ca.gov](http://www.dof.ca.gov)

May 2022

Dear Fiscal Officer:

**Subject: Price Factor and Population Information**

**Appropriations Limit**

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2022, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2022-23. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2022-23 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

**Population Percent Change for Special Districts**

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

**Population Certification**

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2022.**

**Please Note:** The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

KEELY MARTIN BOSLER

Director

By:

ERIKA LI

Chief Deputy Director

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2022-23 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2022-23	7.55

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2022-23 appropriation limit.

**2022-23:**

Per Capita Cost of Living Change = 7.55 percent  
 Population Change = -0.30 percent

Per Capita Cost of Living converted to a ratio:  $\frac{7.55 + 100}{100} = 1.0755$

Population converted to a ratio:  $\frac{-0.30 + 100}{100} = 0.997$

Calculation of factor for FY 2022-23:  $1.0755 \times 0.997 = 1.0723$

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2021 to January 1, 2022 and Total Population, January 1, 2022**

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total</u>
	2021-2022	1-1-21	1-1-22	1-1-2022
San Mateo				
Atherton	-1.29	6,806	6,718	6,718
Belmont	-1.39	27,587	27,203	27,203
Brisbane	-1.42	4,789	4,721	4,721
Burlingame	-1.36	30,699	30,283	30,283
Colma	-1.51	1,391	1,370	1,370
Daly City	-1.02	103,930	102,875	102,875
East Palo Alto	-1.56	29,423	28,963	28,963
Foster City	-0.81	33,325	33,056	33,056
Half Moon Bay	-1.34	11,462	11,308	11,308
Hillsborough	-0.83	11,110	11,018	11,018
Menlo Park	-1.36	33,377	32,924	33,034
Millbrae	-1.29	22,807	22,512	22,512
Pacifica	-1.46	38,088	37,533	37,533
Portola Valley	-1.52	4,355	4,289	4,289
Redwood City	0.70	81,771	82,344	82,344
San Bruno	-1.19	43,169	42,656	42,656
San Carlos	-1.22	30,207	29,837	29,837
San Mateo	-0.90	104,719	103,779	103,779
South San Francisco	-0.92	65,090	64,492	64,492
Woodside	-1.12	5,271	5,212	5,212
Unincorporated	-1.01	62,088	61,459	61,459
County Total	-0.92	751,464	744,552	744,662

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Approp. Limit	923,353	962,792	1,003,859	1,035,055	1,075,422
Population change	0.58%	0.40%	-0.60%	-1.73%	-1.01%
Change in CA per Capita Personal Income	3.67%	3.85%	3.73%	5.73%	7.55%
Adjustment Factor	1.0427	1.0427	1.0311	1.0390	1.0646
appropriations limit	962,792	1,003,859	1,035,055	1,075,422	1,144,894
less prop tax budgeted				589,137	612,557.00
=under approp limit				486,285	532,337

	Oct 22	Oct 21	Oct 20	July 20 - Oct 20	July 21 - Oct 21	Jul 22 - Oct 22	APPROVED BUDGET	33% % of Budget	DIFF Budget - Current YTD	DIFF Curr YTD - Last Yr YTD
Beginning Fund Balance							2,482,837.00			
<b>Income</b>										
102100 Property Taxes	1,948.59	407.42	16,015.89	17,531.34	655.38	1,948.59	612,557.00	0.32%	610,608.41	1,293.21
102101 ERAF	0.00	0.00	0.00	46,182.63	97,107.48	80,874.42	173,000.00	46.75%	92,125.58	(16,233.08)
152100 Interest Earned	393.40	7.33	15.34	49.78	13.42	1,256.55	42,310.00	2.97%	41,053.45	1,243.13
187100 State-aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
199200 All Other Local Govt Rev	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
199700 Cap grants & Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
232100 Park & Recreation Fees							177,952.00	0.00%	177,952.00	-
ASP	77,362.00	59,502.00	40,504.00	146,189.00	232,300.16	284,019.00	940,000.00	30.21%	655,981.00	51,718.84
Pool	22,562.30	21,613.06	25,183.78	85,503.46	174,257.49	143,300.00	438,700.00	32.66%	295,400.00	(30,957.49)
Seasonal Prog	4,164.16	7,097.80	2,169.00	530.00	50,513.30	48,146.52	180,000.00	30.09%	111,853.48	(2,366.78)
Fac Rental	7,198.50	6,569.00	4,224.00	14,094.00	23,305.50	28,657.50	90,000.00	31.84%	61,342.50	5,352.00
EEC	109,834.90	98,080.20	76,352.50	237,107.50	392,490.90	411,937.90	1,355,205.00	30.40%	943,267.10	19,447.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
Transaction fees	807.74	793.00	510.00	1,887.50	3,825.00	5,651.13	18,000.00	31.40%	12,348.87	1,826.13
Total Park & Rec fees	221,929.60	193,655.06	148,943.28	485,311.46	876,892.35	921,712.05	3,001,905.00	30.70%	2,080,192.95	45,019.70
264200 State-Dated Checks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
265800 Miscellaneous Revenue **	20.00	7,101.50	15,782.00	35,273.01	23,573.12	5,122.82	16,500.00	31.05%	11,377.18	(18,450.30)
<b>Total Income</b>	<b>224,291.59</b>	<b>201,171.31</b>	<b>180,756.51</b>	<b>584,348.22</b>	<b>998,041.75</b>	<b>1,010,914.43</b>	<b>4,024,224.00</b>	<b>25.12%</b>	<b>3,013,309.57</b>	<b>12,872.68</b>
							6,517,061.00			
<b>Expense</b>										
411100 Permanent Salaries	18,487.70	40,863.32	28,748.68	126,637.85	140,534.08	70,682.08	394,861.00	17.90%	324,178.94	(69,652.02)
411101 Temporary Out of Class	4,278.58	0.00	500.00	2,000.00	0.00	16,614.32	26,800.00	61.99%	10,185.68	16,614.32
416101 Office Wages	9,417.61	8,751.67	6,482.72	22,433.30	34,077.09	38,954.17	177,500.00	21.95%	138,545.83	4,877.08
416102 Pool Wages	20,980.85	17,152.64	17,474.63	46,016.88	78,467.24	92,532.08	224,000.00	41.31%	131,467.92	14,064.84
416103 Maintenance Wages	5,270.72	4,779.46	4,533.39	16,803.93	17,586.38	19,219.07	68,536.00	28.04%	49,316.93	1,632.69
416104 Supervision Wages	4,709.75	3,967.56	0.00	0.00	14,765.23	17,419.24	83,000.00	27.65%	45,580.76	2,654.01
416107 ASP/Camp Wages	20,572.50	15,354.13	14,568.27	50,409.94	74,007.81	80,636.01	287,000.00	28.10%	206,363.99	6,628.20
416108 EEC Wages	42,750.96	41,623.31	30,037.17	112,252.51	140,254.44	147,846.38	525,788.00	28.08%	378,141.64	7,391.92
416110 Vacation Expense	-4,623.56	-5,423.19	1,227.99	3,878.56	-3,126.95	-5,314.26	0.00	0.00%	5,314.26	(2,187.31)
431100 Social Security	7,728.52	8,176.91	6,293.21	23,113.35	30,832.48	29,535.58	107,922.00	27.37%	78,386.42	(1,296.90)
431200 Medicare Contribution	1,807.47	1,912.34	1,471.78	5,405.01	7,210.84	6,907.50	25,240.00	27.37%	18,332.50	(303.34)
445100 Unemployment Insurance	0.00	0.00	-165.48	-165.48	0.00	0.00	0.00	0.00%	-	-
463100 District Employee Benefits	8,758.21	14,455.52	10,332.31	51,265.52	59,182.08	44,919.45	210,817.00	21.31%	165,897.55	(14,262.63)
<b>PAYROLL EXP SUBTOTAL</b>	<b>140,139.31</b>	<b>151,613.67</b>	<b>121,504.67</b>	<b>460,051.37</b>	<b>693,790.72</b>	<b>569,751.58</b>	<b>2,111,464.00</b>	<b>26.51%</b>	<b>1,551,712.42</b>	<b>(34,039.14)</b>
416105 Program Specialist	9,660.04	9,380.65	0.00	0.00	24,855.22	19,630.48	96,000.00	20.45%	76,369.52	(5,224.74)
416109 Prog spec-Swimteam	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
416111 ASP/Camp Contractors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
416112 EEC Contractors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
512100 Clothing & Uniforms	229.63	880.00	29.49	29.49	890.00	229.63	8,600.00	2.67%	8,370.37	(660.37)
515600 Household Expense	5,833.37	5,809.47	7,470.89	21,860.08	17,031.42	17,794.18	67,960.00	26.18%	50,165.82	762.78
519300 Office Expense	12,196.59	7,749.41	5,344.23	19,423.27	30,242.07	36,389.55	97,400.00	37.34%	61,030.45	6,127.48
533100 Memberships	455.10	824.23	127.79	4,507.40	9,049.62	7,185.91	16,400.00	43.82%	9,213.09	(1,862.71)
542300 Maintenance-Equipment	844.30	144.86	1,506.35	3,384.20	579.44	8,788.36	17,600.00	49.82%	8,831.84	8,188.92
545900 Maintenance-Facilities & Imprv	7,238.98	17,704.13	3,180.80	9,369.48	25,591.29	27,928.21	60,250.00	46.35%	32,321.79	2,338.92
563800 Utility Expense	8,763.15	7,822.44	7,358.96	20,973.17	25,250.92	26,485.21	126,240.00	20.98%	99,754.79	1,234.29
572200 Employee Expense Reimb	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
585600 Contract Expenses	7,065.51	2,146.67	9,513.32	39,463.36	3,711.66	12,935.50	65,950.00	19.61%	53,014.50	9,223.84
596600 Program Specific Expenses	9,784.27	9,955.00	4,800.17	12,111.36	26,501.89	27,175.42	129,300.00	21.02%	102,124.58	673.53
671200 Telephone Service Charges	331.46	1,387.46	606.00	2,382.87	5,648.40	1,245.70	2,000.00	62.29%	754.30	(4,402.70)
673100 Insurance	0.00	7,907.15	0.00	54,152.38	55,645.80	70,643.50	124,470.00	56.78%	53,826.50	14,997.70
721102 FIA Struct. & Imprmnts not cap.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
731101 FIA Equipment not capitalized	0.00	0.00	0.00	0.00	1,477.57	0.00	13,040.00	0.00%	13,040.00	(1,477.57)
<b>TOTAL OPERATING EXPENSES</b>	<b>202,541.71</b>	<b>223,335.14</b>	<b>161,440.67</b>	<b>647,708.41</b>	<b>820,266.02</b>	<b>816,144.23</b>	<b>2,936,674.00</b>		<b>2,120,529.77</b>	<b>(4,121.79)</b>
<b>NET INCOME AFTER OPERATING EXP</b>	<b>21,749.88</b>	<b>-22,163.83</b>	<b>19,315.84</b>	<b>-63,360.19</b>	<b>177,775.73</b>	<b>194,770.20</b>	<b>1,087,550.00</b>		<b>892,779.80</b>	<b>16,994.47</b>
633100 Bond-Interest Expense	0.00	0.00	0.00	37,541.00	36,879.66	33,495.50	64,852.00	51.65%	31,356.50	(3,384.16)
633200 Bond-Principal Expense	0.00	0.00	0.00	128,000.00	128,833.33	138,000.00	138,000.00	100.00%	-	9,166.67
721100 Fixed Assets-Structures/Improv	0.00	24,934.00	1,140.34	8,342.11	24,934.00	0.00	430,412.00	0.00%	430,412.00	(24,934.00)
721101 Construction in Progress	0.00	55.50	0.00	0.00	55.50	0.00	0.00	0.00%	-	(55.50)
731100 Fixed Assets-Equipment	0.00	23,637.82	0.00	0.00	23,637.82	0.00	4,000.00	0.00%	4,000.00	(23,637.82)
<b>TOTAL FIXED ASSETS</b>	<b>0.00</b>	<b>48,627.32</b>	<b>1,140.34</b>	<b>8,342.11</b>	<b>48,627.32</b>	<b>0.00</b>	<b>434,412.00</b>	<b>0.00%</b>	<b>434,412.00</b>	<b>(48,627.32)</b>
<b>NET INC AFTER OPEX, BOND INT &amp; PRINC PYMT. &amp; FIA</b>	<b>21,749.88</b>	<b>-70,791.15</b>	<b>18,175.50</b>	<b>-237,243.30</b>	<b>-36,564.58</b>	<b>23,274.70</b>	<b>460,206.00</b>		<b>427,011.30</b>	<b>59,839.28</b>
80002 Accrued Bond Interest payable						10,452.14				
80003 Accrued Bond Principal						24,000.00				
881100 Approp. for Contingencies						350,000.00				
088300 Capital Reserve						473,296.00				
882100 General Reserve						250,000.00				
Building Renovations Reserve						100,000.00				
Unassigned Fund balance						1,769,827.00				
							6,517,061.00			

\*\*Returned ck fee- \$20

HIGHLANDS RECREATION DISTRICT

**RESOLUTION NO. 2022-06**

**RESOLUTION OF THE HIGHLANDS RECREATION DISTRICT BOARD OF DIRECTORS DETERMINING THE CALCULATION OF THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2022-2023**

The Board of Directors of the Highlands Recreation District (HRD) resolves that:

WHEREAS, under Article XIII B of the Constitution of the State of California, the Highlands Recreation District (“District”) may not appropriate any proceeds of taxes in excess of its appropriations limit (Limit); and

WHEREAS, since fiscal year 1979 the District is permitted to annually adjust its Limit in accordance with inflation and population adjustment factors; and

WHEREAS, pursuant to Government Code Section 37200, the calculation of the Limit and the total appropriations subject to the limit are hereby set forth for the District for Fiscal Year 2022-2023. The budget for Fiscal Year 2022-2023 was adopted by the Board of Directors (“Board”) on October 11, 2022; and

WHEREAS, pursuant to Government Code 7901 and 7910, the final calculation of the Limit has been determined, and the adjustment factors on which the calculation is based are a 7.55% percent change in California per capita income and a -1.01% percent change in the population growth for unincorporated San Mateo County; and

WHEREAS, the documentation used in the determination of the Limit has been made available to the general public for fifteen (15) days prior to the date of adoption of this resolution; and

WHEREAS, the documentation to the final calculation, the District’s net appropriations subject to limitation are approximately \$1,144,894.

NOW, THEREFORE, the Highlands Recreation District’s Board of Directors does RESOLVE as follows:

SECTION 1. The Highlands Recreation District’s Board of Directors hereby finds that, for Fiscal Year 2022-2023, the final calculation of the Appropriations Limit of the Highlands Recreation District has been determined in accordance with the adjustment factors referred to above, the documentation used in the determination of the calculation has been made available to the general public for the period of fifteen days as required by law, and the District’s budgeted appropriations subject to limitation are under the Limit by approximately \$532,337

SECTION 2. The Board hereby adopts the final calculation of the Appropriations Limit of the District for Fiscal Year 2022-2023, a copy of which is attached hereto as Exhibit A.

**continued**



**Passed and adopted at a regular meeting of the HRD Board of Directors held on the**

**\_13<sup>th</sup> day of \_\_\_\_\_December,2022\_\_ by the following vote:**

AYES:

NOES:

ABSENT:

HIGHLANDS RECREATION DISTRICT  
SAN MATEO COUNTY, CALIFORNIA

By \_\_\_\_\_  
President, Board of Directors

ATTEST:

By \_\_\_\_\_  
Board Secretary

I, \_\_\_\_\_, do hereby certify that I am the District Secretary of the Board of Directors of the **HIGHLANDS RECREATION DISTRICT** and that the above is a true and correct copy of the Resolution adopted by The Board of Directors of said District at a meeting of the Board held on the \_13th day of \_\_\_\_\_December 2022

\_\_\_\_\_  
**Secretary, Board of Directors**

HIGHLANDS RECREATION DISTRICT

**NOTICE OF DETERMINATION OF APPROPRIATIONS LIMIT  
FOR FISCAL YEAR 2022-2023**

State law (Section 7910 of the Government Code) requires each local government agency to determine during each fiscal year the appropriations limit pursuant to Article XIII B of the California Constitution applicable during the following fiscal year. The limit must be adopted at a regularly scheduled meeting or a noticed special meeting and the documentation used in determining the limit must be made available for public review fifteen days prior to such meeting.

Set out below is the methodology proposed to be used to calculate the fiscal year 2022-2023 appropriations limit for the District. The limit as set forth below will be considered and adopted at the meeting of the Board of Directors on December 13, 2022.

1. Appropriations limit for fiscal year 2021-2022	\$1,075,422
2. Population change January 1, 2021 - January 1, 2022	-1.01%
3. Change in California per Capita Personal Income For Fiscal Year 2022 - 2023	7.55%
4. Fiscal year 2022 – 2023 adjustment factor (1.0755 x .9899)	1.0646
5. Fiscal year 2022-2023 appropriations limit ( $\$1,075,422 \times 1.0646$ )	\$1,144,894

Source: CA Department of Finance Price and Population Information letter, May 2022

Dated: November 22, 2022



## STAFF REPORT

Date: December 13, 2022

To: HRD Board of Directors

From: Mike Koenig on behalf of Jeff Brier, General Manager

Re: Discussion/Motion: Approve General Manager Compensation (salary, salary schedule, and compensation paid in the form of fringe benefits).

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### **BACKGROUND:**

Jeff "JB" Brier accepted the General manager position on November 9, 2022. Employment began on December 5, 2022.

### **RECOMMENDATION:**

Review and approve the General Manager's compensation package which includes:

- Annual salary of \$157,500
- Eligible to start accruing sick hours, floating holidays, and public holidays on 12/5/22
- Vacation hours will accrue effective 60 days from 12/5/22
- Eligible for medical, dental, and vision benefits on the first day of the month after 60 days from 12/5/22
- Eligible for long term disability, short term disability, and life insurance on the first day of the month after 60 days from 12/5/22.
- Eligible for Simple IRA retirement plan with 3% matching contribution by the District
- Eligible for CalPERS 457 plan with a 7% matching contribution by the District
- Onetime relocation allowance up to \$5,000
- Eligible for a cell phone allowance of \$70/month or District provided cell phone for work related use

These terms are described in the attached offer letter.

The Brown Act (Government Code section 54953): "the legislative body shall orally report a summary of a recommendation for a final action on the salaries, salary schedules, or compensation paid in the form of fringe benefits of a local agency executive".

### **ATTACHMENTS:**

- A. General Manager Appointment Terms Letter



# 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"*

November 9, 2022

Dear Jeffrey "JB" Brier

The Highlands Recreation District is pleased to offer you the position of General Manager. Your employment will start on December 5, 2022 contingent on our satisfaction with the results of your LiveScan and Pre-Employment Health Screening. Your annual pay rate will be \$157,500. Your salary will be paid in equal installments on the District's regularly scheduled paydays. The compensation package for this position includes benefits, which are outlined below.

You will be eligible to accrue sick hours, floating days and public holidays as soon as you begin working with us in accordance to the District policies within the employee handbook. Vacation hours will accrue effective 60 days from your start date in accordance to the District vacation policy in the employee handbook. You will be eligible for our medical, dental and vision benefits on the first day of the month following 60 days of employment. Other benefits paid by the District include long-term disability insurance, short-term disability, and life insurance, which will be effective on the first day of the month following 60 days of employment. Finally, you will be eligible to participate in our SIMPLE IRA retirement plan, with a 3% matching contribution by the District and our CalPERS 457 plan with a 7% matching contribution by the District.

In addition, the District will give you a onetime relocation allowance up to \$5,000 either as reimbursable expense or in a lump-sum amount subject to IRS guidelines. This allowance must be refunded to the District if you terminate your employment with the District prior to December 5, 2023. You are eligible for a cell phone allowance of \$70/month, or the District will provide a cell phone at the District's expense for work related use.

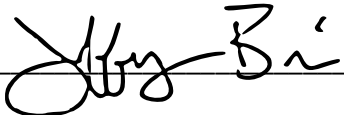
Your employment is "at will," meaning that either you or the District may end your employment at any time, for any reason.


Please feel free to contact me should you have any questions at all. Thank you for your interest in employment with the Highlands Recreation District. We all look forward to working with you.

Welcome to the HRD team!

Sincerely,

President, Highlands Recreational District

Employee Signature:  Date: 11-9-22

Highlands Recreational District Signature:  Date: 11-14-22