



# 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 10, 2024**

**7:00 P.M. – Regular Board Meeting**

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

Topic: HRD Regular Board Meeting

Time: December 10, 2024, 07:00 PM Pacific Time (US and Canada)

Location: Highlands Recreation Center, 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

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

1. Call to Order
2. Review and approval of the minutes for the Regular Board Meeting on November 12, 2024.
3. Public Forum: The public forum provides an opportunity for members of the public to speak on any item within the jurisdiction of the Board that is not on the agenda. When an item is not listed on the agenda, State law prohibits Board discussion or action. Board Members may only "briefly respond" to statements made and questions posed. For example, State law allows Board Members to ask questions for clarification and provide a reference 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. Financial Report
  - a. October 2024 Monthly Statement (Final)
  - b. November 2024 Monthly Statement (Preliminary)
6. Old Business:
  - a. Discussion/Motion: 2025-2026 Budget Schedule  
Report: Tamsen Burke, General Manager



Description: The Board will review and approve the proposed 2025-2026 fiscal year budget schedule and timeline.

- b. Discussion/Motion: IIPP (Injury and Illness Prevention Program Policy)  
Report: Meg Catmull, Assistant General Manager  
Description: This item will be a board discussion and action of the IIPP (Injury and Illness Prevention Program) Policy to supersede: 2021 IIPP.
- c. Discussion/Motion: Adoption of a Transitional Kindergarten (TK) Service  
Report: Julie Fernandez, EEC Director & Mike Koenig, K-8 Childcare Director  
Description: This item is a board discussion and action regarding the adoption of a Transitional Kindergarten after school care service.

7. New Business:

- a. Discussion/Motion: Welcome and Oath of Office Celebration New Board of Directors, Pursuant to *Government Code section 1360*  
Report: N/A  
Description: This is a routine annual item of the Board of Directors to welcome the new Board of Directors.
- b. Proclamation  
Report: Pam Merkadeau  
Description: This is a routine annual item for Recognition of Service for outgoing Board of Directors and Elected Officers.
- c. Discussion/Motion: Appoint Board of Director President  
Report: Meg Catmull, Assistant General Manager  
Description: This is a routine annual item of the Board of Directors to discuss and approve Board of Director President.
- d. Discussion/Motion: Appoint Board of Director Vice President  
Report: Meg Catmull, Assistant General Manager  
Description: This is a routine annual item of the Board of Directors to discuss and approve Board of Director Vice President.
- e. Discussion/Motion: Standing Committees per Bylaws Section 2  
Report: Tamsen Burke, General Manager  
Description: This is a routine annual item of the Board of Directors to discuss, select, and approve Standing Budget and Finance Committees pursuant to Section 2 of the Highlands Recreation District Bylaws.
- f. Discussion/Motion: Payroll and Holiday Schedule 2025  
Report: Meg Catmull, Assistant General Manager  
Description: This item is a board discussion and action to approve a payroll schedule for the 2024-2025 fiscal year and a holiday schedule for the 2025 calendar year.
- g. Discussion/Motion: Adopt Resolution for Determining the Calculation of the Appropriations Limits for fiscal year 2024-2025, Section 7910 Government Code, Article IIIIB.  
Report: Tamsen Burke, General Manager

Description: This is a routine annual item of the appropriations limits for fiscal year 2024-2025 for Board review and approval. In addition, a historical accounting of appropriation limits for HRD will be presented.

- h. Discussion/Motion: Simple IRA Contributions Update  
Report: Meg Catmull, Assistant General Manager  
Description: This item is a board discussion and action to reconsider District Simple IRA contributions for the 2024-2025 fiscal year.
- i. Discussion/Motion: EAP (Emergency Action Plan) - 1<sup>st</sup> Read  
Report: Meg Catmull, Assistant General Manager  
Description: This item will be a board discussion on a newly drafted EAP (Emergency Action Plan) Policy to supersede: EAP 2021.
- j. Discussion: Website Accessibility (ADA) Compliance  
Report: Meg Catmull, Assistant General Manager  
Description: This item will be a board discussion on possible new website accessibility compliance requirements from the state of California and ADA.

#### 8. Upcoming Meetings:

- a. Board of Director Training:
- b. Board of Directors: January 14, 2025 – February 11, 2025 – March 11, 2025
- c. Standing Personnel Committee:
- d. Standing Finance Committee:

#### 9. Review and Payment of Bills

- a. Action: Motion to approve Expenditures  
Report: Bea Robertson, Bookkeeper  
Description: This is a routine item of the itemized bills for Board review and approval.  
Recommendation: Approve the Expenditures for November 2024

#### 10. HRD Board of Directors Announcements

#### 11. Adjournment

Written public comments can be submitted to the District prior to the meeting by emailing [generalmanager@highlandsrec.ca.gov](mailto: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](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>.



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Passcode: 041879

Find your local number: <https://us06web.zoom.us/j/81157335580?pwd=NUgMTjgALMcpWXNGizsu2IMfFeFHvR.1>

Board Members:

Pam Merkadeau (President)  
Andrew Aquino (Vice President)  
Shirin Bakhshay  
Uy Ut  
Ranya Francis

Staff:

Tamsen Burke (General Manager)  
Meg Catmull (Assistant General Manager)  
Julie Fernandez (EEC Director)  
Mike Koenig (K-8 Childcare Director)  
Amanda Ceccanti (EEC Assistant Director)

1. Call to Order

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

2. Review and Approval of Minutes

Board Member Aquino made a motion, Board Member Bakhshay second, to approve the Regular Board Meeting Minutes from 10/08/2024. The motion passed.

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

3. Public Forum:

No public comments were received.

4. Manager's Report

- a. Administration
- b. Programming

5. Financial Report

- a. October 2024 Monthly Statement

6. Old Business

- a. Discussion/Motion: Terminate Christopher Gurr Interim General Manager Contract
  - i. Board Member Aquino made a motion, Board Member Ut second, to terminate Christopher Gurr's Interim General Manager Contract. The motion passed unanimously.  
Vote: AA - Y; SB - Y; PM - Y; UU - Y; RF - Y
- b. Discussion: Transitional Kindergarten (TK) Update

7. New Business

- a. Discussion: Draft 2025-2026 Budget Schedule
- b. Discussion: Draft 2024-2025 Month End Close Schedule
- c. Discussion: Draft IIPP (Injury and Illness Prevention Program Policy- 1<sup>st</sup> read)

8. Upcoming Meetings: December 10, 2024 – January 14, 2025 – February 11, 2025

9. Review and Payment of Bills

- a. Action: Motion to approve Expenditures
  - i. Board Member Bakhshay made a motion, Board Member Aquino second, to pay the bills. The motion passed unanimously.  
Vote: AA - Y; SB - Y; PM - Y; UU - Y; RF - Y

10. HRD Board of Directors Announcements

11. Adjournment

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

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

The Meeting adjourned at 8:30 pm.

Respectfully Submitted,

Megan Catmull  
Board Secretary

Board President or Vice President: \_\_\_\_\_

Signature: \_\_\_\_\_



## MEMORANDUM

Date: December 10, 2024

To: HRD Board of Directors

From: Tamsen Burke, General Manager

Re: General Manager Report

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### ADMINISTRATION

#### UPDATES

- **Project Updates**
  - Highlands Recreation District slide repair improvements project (north of bathrooms)
    - BKF Opinion of Probable Construction Costs for proposed improvements associated with the Highlands Recreation Center slide repair improvements project. Information regarding existing conditions was taken from a field survey conducted by BGT Land Surveying. This Opinion of Probable Construction Costs is a preliminary cost estimate of the possible comprehensive improvements including site grading, storm drainage, earthwork, and drilled pier retaining wall construction associated with the Highlands Recreation Center Slide Repair Improvements Plans, dated 11/22/2024.
    - ROM (Rough Order of Magnitude) San Mateo, CA, Estimate Price - \$207,000.
      - 2024-2025 Budgeted Fixed Assets-Structures/Improvements - \$150,000
    - Documents are ready to submit County Permit to the County of San Mateo.

- Upon consultation of HRD attorney, the General Manager discussed with CAPRI options for cost recovery and support. CAPRI recommended filing a Property Loss Notice for the evaluation of insurance coverage of landslide and related costs.
  - Administration Office Refresh (12/2025)
    - Preliminary assessment of project scope, timing, and developing RFP for project.
    - In addition, the review of alternate work-space plan for displaced staff and equipment.
- **Financial**
  - Receipt of Notice from California State Controller for 2023-2024 Special District Financial Transactions Report (FTR). The Government Code, section 53891, requires that the financial transactions of each local agency be submitted to the State Controller's Office (SCO) within seven months after the close of the fiscal year. The FTR is due to SCO on January 31, 2025.
  - San Mateo Sustainability Department, notice of proposed increase to Garbage and Recyclable Collection Service Rates effective January 1, 2025.
  - Develop and present to BOD cost allocation and plan for shared services/expenses; (1/2025)
  - Administrative Business (Ongoing)
    - Review of HRD Compliance Policies as scheduled in AMG report
      - Develop procedures for policies
    - Review of all HRD contracts and renewal dates
      - Independent Contractor policy and current agreements; including instructors.
      - Vendor / Service Contracts
      - Rental Contracts
    - Develop master template for contracts for HRD in consultation with attorney
    - HR
      - Reviewing current position qualifications, essential skills based on similar Parks and Recreation Industry standards (12/2024)
      - Complete Job Hazard Analysis for every position
      - Work with Directors on updates Position (Job) Descriptions (1/2025)
      - Review HRD compensation, research market value, cpi considerations, and develop 3-5 year salary schedule (1/2025)



## MEMORANDUM

Date: December 10, 2024

To: Tamsen Burke, General Manager

From: Meg Catmull, Assistant General Manager

Re: Assistant General Manager's Staff Report

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### Human Resources & Staff Engagement:

- **Employee Handbook:**
  - Employee Handbook is being reviewed by the General Manager and Paylocity HR Representative.
- **Recruiting:**
  - The District currently has the following open positions: Swim Team Coach, Aquatics Supervisor, and one EEC Pre-School Teacher.
  - Applicants per position:
    - Swim Team Coach: 8
    - Aquatics Supervisor: 50
    - EEC Teacher (Infant): 7 (infant), 35 (non-infant)
  - Swim Team Coach – Starting first round interviews (December 9)
  - Aquatic Supervisor – Completing second round interviews (December 13)
  - Recruitment continues for part-time and seasonal lifeguards and head lifeguards.
- **Employee Morale & Engagement:**
  - In November, management held a Thanksgiving potluck which all staff were welcome to participate in.
  - Planning has begun for the December core staff holiday get together which typically includes a group lunch and white elephant game.

### Operations:

- **Recreation Programming Software:**
  - Draft contract with RecDesk is being reviewed by management. Staff have been in touch with RecDesk's team to set up training and system implementation.
- **Records Retention Policy & Project:**



- Staff have begun the process of setting up a folder structure for digital records retention.
- **Grounds, Facilities, and Maintenance:**
  - The maintenance ticket system has been refreshed.
  - Completed maintenance tickets from November include:
    - Social room cabinets repaired
    - Tree trimming above playground
    - New playground fiber for EEC
    - Both landslides tarped (November)
    - Repaired blinds in EEC
    - Repaired loose coping on pool deck
    - Pool gutters and catch basins cleared
    - Wind screens and sunshades removed at EEC
    - Locks at public restroom and pump room repaired

### **Compliance:**

- **2024 Policy Review timeline and BOD review include:**
  - Review and update IIPP
    - First read by BOD on 11/12/2024
    - Second read by BOD scheduled for 12/10/2024
  - Update Emergency Action Plan (EAP) (11/2024)
    - First read by BOD scheduled for 12/10/2024
- **2025 Planned Policy Reviews**

#### **January**

- Review and update Employee Handbook
  - First draft being reviewed by GM/Paylocity HR Rep.
  - First read by BOD 1/14/2025
- Update Hazard Communication Program (HCP) (1/2025)
  - First read by BOD 1/14/2025
- Update Blood Borne Pathogens/Exposure and Control Plan (BPP)
  - First read by BOD scheduled for 1/14/2025
- COVID and RSV Plans (1/2025, BOD 1/14/2025)
  - Preliminary research in process.
- Safety Committee Charges (Completed)
  - Proposal for committee purpose & scope reviewed by GM.
  - Resume safety committee meetings (1/2025)
- CERT and HRD Employee Training/Compliance (1/2025)
- Update Workplace Violence Training (1/2025)

#### **February**

- Create ADA and Accommodations policy and grievance form (2/2025)
- Create/update Cyber-security policy (2/2025)
- Heat and Related Illness Guide (2/2025)

### **March**

- Complete updated ADA assessment (3/2025)
  - First draft being reviewed by GM.
- Improvements to HRD Property Rental form's language
- Implement functional capacity exams for full-time new hires



## MEMORANDUM

**Date:** December 10, 2024  
**To:** Tamsen Burke, General Manager  
**From:** Mike Koenig, K-8<sup>th</sup> Child-Care Director  
**Re:** ASP/IC Program Update

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### CURRENT PROGRAM UPDATES

- For December, financials are tracking as they should through 42% of the budget year.
- ASP Coordinator Alexis Hara gave her notice on December 5. Her last day with the district will be January 8. Alexis began working for HRD in 2017 and took on the ASP Coordinator position in May 2024. She will be relocating out of state to pursue other opportunities. Alexis is an invaluable member of the ASP program, and she will be missed immensely.
- The program is currently working on advertising ASP 2025-2026 new school year registration dates. Notice #2 of registration reminders will go out the week of December 16<sup>th</sup>. This reminder will again include registration dates for residents as well as lottery dates for currently enrolled and new non-residents.
- Winter Camp begins on December 19 and ends on January 2 (5 days). The program does not anticipate any additional staffing needed for Winter Camp. The program is closely monitoring enrollment and will staff accordingly.
- The program will host a holiday Kids Night Out on December 6. The December Kids Night Out is usually well attended as parents use this time to purchase/wrap holiday gifts.
- As college semesters come to an end, ASP staff availability could change for the better or the worse. This change in availability may prompt the need for additional staffing.

### UPCOMING EVENTS

- ASP/IC 2025-2026 registration
- Winter Camp staffing/scheduling
- New year ASP staff scheduling
- Fiscal Year 2025-2026 budget



## MEMORANDUM

**Date:** December 10, 2024  
**To:** Tamsen Burke, General Manager  
**From:** Janelle Slightam, Aquatics Coordinator  
**Re:** Aquatics Coordinator Report

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### **PROGRAM UPDATES**

#### **Lap and Recreational Swimming**

The Highlands pool continues to show consistent growth in both lap swimming attendance and overall patron satisfaction. This month, we've seen a notable increase in usage, particularly in lap swim hours, which reflects the continued popularity of the facility among both regular and new patrons. An increase in participation is anticipated from December 16th to December 20th, as there will be no morning rentals during this period, allowing for additional availability for lap swim sessions.

**Peak Hours:** The busiest times for lap swimming were between 8:00am to 10:00am, particularly on Monday, Wednesday, and Friday indicating a preference for early morning sessions.

#### **Swim Lessons**

Winter 2025 registration began for residents on November 18<sup>th</sup> and on November 25<sup>th</sup> for non-residents. Enrollment is proceeding as expected, with most private lessons already at capacity for the January through March period. Advertising efforts for the remaining available slots have been initiated.

#### **Swim Team**

The Highlands Dolphins Aquatic Club attended two swim meets in November. One Candy Meet at Pacifica on November 1<sup>st</sup> and a USA meet on November 9<sup>th</sup> and November 10<sup>th</sup>. The HDAC team will be attending a USA meet on December 14<sup>th</sup> and December 15<sup>th</sup> in Daly City and another Candy Meet in Pacifica on December 20<sup>th</sup>.

HDAC Team Potluck | December 13<sup>th</sup> 4:30pm – 7:00pm at the rec.

Enrollment numbers have fluctuated due to concurrent sports programs during this period. While current participation has decreased, our annual registration total remains stable, as many participants have paused and are expected to return at a later date.

The first round of interviews for the Swim Team Coach position is underway and expected to be completed by the end of next week. We anticipate having a decision made by January 1<sup>st</sup> for the permanent position.

## **OPERATIONS UPDATES**

### **Maintenance & Facility**

Interior pool lights have been inspected, and a plan has begun for replacements.

Backstroke flags have been replaced on both ends of the pool.

Preventative maintenance has been established for flooding on the pool deck during heavy rain. Drains and gutters have been cleared from dirt and debris allowing water to drain properly.

### **Staff Operations & Improvements**

Upcoming staff meeting/lifeguard in-service | December 7<sup>th</sup> 12:15pm – 2:15pm

One head lifeguard and one swim instructor applied in the month of November.



## MEMORANDUM

Date: December 10, 2024  
To: Tamsen K. Burke, General Manager  
From: Julie Fernandez, Early Education Center Director  
Re: EEC Program Update

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### **Current Program Updates**

#### **Bi-Weekly Classroom Team Meetings**

Over the past three months, teachers have participated in bi-weekly team meetings focused on classroom concerns, curriculum planning, and classroom observations. These meetings have been highly effective to foster:

- Stronger team relationships
- More cohesive classroom planning
- A clearer understanding of the expected curriculum and standards

Teachers have expressed positive feedback regarding the collaborative environment these meetings provide, and we plan to continue leveraging this momentum to strengthen our professional community.

### **New Curriculum Considerations**

#### **Diversity, Equity, and Inclusion (DEI)**

In a preschool curriculum, Diversity, Equity, and Inclusion (DEI) principles focus on creating an inclusive, welcoming environment where all children and families feel valued. This includes incorporating diverse books, toys, and materials that reflect different cultures, abilities, and family structures, fostering empathy and fairness through age-appropriate activities, and celebrating diverse traditions. DEI also emphasizes teaching respect for differences, encouraging inclusive play, and ensuring the classroom environment supports equity and belonging for every child.

Early this December, we will introduce the topic of Diversity, Equity, Inclusion (DEI) to our teaching staff during a staff meeting. This will serve as an initial internal step to raise awareness and set the groundwork for a more comprehensive workshop planned for the January professional development day. ECC staff preliminary insight and feedback from this upcoming session will help guide the proposal and discussions for DEI principles to be considered.

A proposal will be presented to the General Manager, Board of Directors and EEC Parents (January 2025) for future consideration of the addition of DEI curriculum into our school culture and classrooms.

### **Staffing**

- Recruitment of preschool teacher

### **Fiscal Impacts**

- Current Enrollment
  - Monkeys 8/8 enrolled
    - There are currently 9 children waitlisted for this class
  - Chameleons 12/18 enrolled
    - We enrolled a new family
  - Tigers 14/18 enrolled
- We are still enrolling for 13 more preschool spaces
- Tour requests have been picking up again, with several tours scheduled for this month
- We are continuing to advertise enrollment for the EEC

### **Upcoming Important Closure Dates and Events**

- December 6<sup>th</sup>- Staff Meeting
- December 20<sup>th</sup>- EEC Holiday party with families
- December 24-January 1<sup>st</sup>- Winter Closure



## MEMORANDUM

Date: December 10, 2024

To: Megan Catmull, Assistant General Manager

From: Julia Fior, Recreation Coordinator

Re: Seasonal Programs and Rentals Update – December 2024

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### **EVENTS**

- The Highlands Senior Network's December outing was a luncheon at BJ's Brewhouse on November 21.
  - They will host their yearly holiday party on December 19 at a HSN member's home.
  - Mahjong classes are still going strong on Tuesday mornings. The group has discussed relocating during the holidays during the HRD Winter Break.
- HRD's first ever "Breakfast with Santa" event will occur on December 14, from 10:00am-12:00pm. This event will be in lieu of the Holly Jolly Holiday event that typically occurs on a Friday evening in December. This shift is to encourage families with younger children to attend.
  - This event will include a pancake breakfast, wintery crafts, and a photo opportunity with Santa and Mrs. Claus. There will also be a mini holiday market in the MPR. Scout groups and other local vendors will be brought in to sell holiday gifts, treats, and more.
- The final Teen Night of 2024 will occur on December 6, 6:30pm-8:30pm. This event will be a free space for teens to come and celebrate the holiday season. There will be festive snacks, themed games, and ornament decorating.

### **CLASSES**

- Fall Classes are winding down and will wrap up by December 20. Tennis and Kuk Sool classes have been extended through the original end date due to cancellations due to weather and instructor rescheduling.
- Winter Enrollment is open for Residents and Non-Residents; Winter Activity Guides are being mailed and are additionally available on-site.
  - Winter classes will run from the beginning of January through the end of March.
  - Class offerings will include indoor youth sports, adult yoga classes, new STEAM based classes, and new offerings from previously used vendors.
- The Highlands Theater Program will return in 2025 with a production of Beauty and the Beast Jr.
  - This program is in collaboration with the Highlands Elementary School and is a significant revenue source for Seasonal Programs, as HRD hosts the enrollment process.
  - Registration for the program will conclude on January 8, once school is back in session from the Winter Break.
- Planning for the 2025 Spring and Summer Activity Guide will begin in early January. The Spring and Summer Activity Guide is generally distributed in early March and includes all Spring classes and Summer Camp offerings.

### **RENTALS**



- November had 59 total rentals:
  - Aquatic Rentals
    - 14 Artistic diving well rentals
    - 10 Odyssey school rentals\*
    - 6 Private diving well rentals
    - 4 Scuba rentals
    - 1 Pool party
  - Non- Aquatic Rentals
    - 10 Odyssey Gym rentals\*
    - 6 Scout/CERT/HCA rentals
    - 5 Recurring dance rentals
    - 4 Private MPR rentals
    - 2 Private Gym rentals
    - 2 Odyssey MPR rentals\*

\*Recurring school rentals were impacted by Fall Break and Thanksgiving Break; this was anticipated by staff.

<b>Highlands Recreation District</b>		8:37 PM	<b>ORIGINAL</b>
<b>Profit &amp; Loss</b>		11/05/2024	
<b>October 2024</b>		Accrual Basis	
		Oct 24	
	<b>Income</b>		
	152100 · Interest Earned	208.90	
	1997 · Capital Grants & Contrib	-1,920.81	
	232100 · Park & Recreation Fees		
	232101 · Refunds of Fees	-942.00	
	232103 · Deposits Received/Returned	1,050.00	
	232100 · Park & Recreation Fees - Other	242,568.89	
	<b>Total 232100 · Park &amp; Recreation Fees</b>	<b>242,676.89</b>	
	<b>Total Income</b>	<b>240,964.98</b>	
	<b>Gross Profit</b>	<b>240,964.98</b>	
	<b>Expense</b>		
	411100 · Permanent Salaries	31,132.49	
	411101 · Temporary Out of Class	1,200.00	
	416101 · Office Wages	12,147.46	
	416102 · Pool Wages	19,905.19	
	416103 · Maintenance Wages	6,205.14	
	416104 · Supervision Wages	4,946.37	
	416105 · Program Specialist	2,343.60	
	416107 · ASP/Camp Wages	22,800.34	
	416108 · EEC Wages	33,622.32	
	416110 · Vacation Expense	1,232.62	
	431100 · Social Security	8,066.77	
	431200 · Medicare Contribution	1,886.58	
	463100 · District Employee Benefits	12,713.84	
	515600 · Household Expense		
	515601 · Recology	1,152.50	
	515602 · Janitorial Supplies	59.02	
	515605 · Cleaning Company	3,855.00	
	<b>Total 515600 · Household Expense</b>	<b>5,066.52</b>	
	519300 · Office Expense		
	519301 · Outside Printing & Copy Serv	23.00	
	519303 · General Office Supplies	127.49	
	519304 · Advertising/Recruiting	252.95	
	519307 · Other Office Expense	782.67	
	519308 · Credit card/ACH fee	2,090.18	
	519309 · Payroll service fees	2,012.36	
	<b>Total 519300 · Office Expense</b>	<b>5,288.65</b>	
	533100 · Memberships/Subs/Licensing Fees	1,318.24	
	542300 · Maintenance-Equipment	4,289.23	
	545900 · Maintenance-Facilities & Imprv		
	545903 · Paint, Solvents & Chemicals	3,439.41	
	545905 · Locks & Security System	922.55	
	545909 · Other General Maintenance	869.30	
	545912 · Vehicle Expense	13.54	
	545913 · Ground/Facility Improvements	41.70	
	<b>Total 545900 · Maintenance-Facilities &amp; Imprv</b>	<b>5,286.50</b>	
	563800 · Utility Expense		
	563801 · P G & E	7,263.51	
	563802 · Water	1,421.51	
	<b>Total 563800 · Utility Expense</b>	<b>8,685.02</b>	
	585600 · Contract Expenses		
	585601 · Audit Fees	1,056.25	
	585603 · Legal fees	2,277.37	

Highlands Recreation District					8:37 PM	ORIGINAL
Profit & Loss					11/05/2024	
October 2024					Accrual Basis	
					Oct 24	
				585604 · Consultants	8,366.40	
				585600 · Contract Expenses - Other	38,750.00	
				<b>Total 585600 · Contract Expenses</b>	<b>50,450.02</b>	
				<b>596600 · Program Specific Expenses</b>		
				596601 · Buses-ASP	1,120.00	
				596602 · Spec Act-ASP	935.00	
				596603 · Snacks-ASP	1,273.26	
				596604 · Supplies-ASP	440.65	
				596607 · Misc Exp-POOL	180.75	
				596608 · Misc Exp-ASP	74.00	
				596610 · Misc Exp-OFFICE	750.00	
				596611 · Misc Exp-OTHER	272.95	
				596612 · Special Events	1,830.77	
				596614 · Pool Supplies	361.99	
				596616 · Incrowd Rent	1,159.56	
				596617 · Seasonal Programs	127.71	
				596621 · EEC supplies	417.62	
				596622 · EEC Snacks	364.22	
				596623 · EEC Special Activities	677.32	
				596625 · Pool Concessions	230.28	
				596626 · Misc Exp-SWIM TEAM	1,221.52	
				<b>Total 596600 · Program Specific Expenses</b>	<b>11,437.60</b>	
				671200 · Telephone Service Charges	326.95	
				673100 · Insurance		
				673101 · CAPRI-WORKERS COMP	1,763.75	
				673102 · CAPRI-GEN INS	10,047.17	
				<b>Total 673100 · Insurance</b>	<b>11,810.92</b>	
				7211 · Fixed Assets-Structures/Improve		
				721102 · Fixed Assets-Not Capitalized	127.28	
				<b>Total 7211 · Fixed Assets-Structures/Improve</b>	<b>127.28</b>	
				<b>Total Expense</b>	<b>262,289.65</b>	
				<b>Net Income</b>	<b>-21,324.67</b>	
<p>This report does not include any data from SMC Treasury for the month of October 2024.</p> <p>The SMC Report reflecting Oct 2024 property tax income and accounting/bank expenses will be forthcoming on the SMC Report issued by mid-November, at which time this data will be adjusted accordingly.</p>						



Highlands Recreation District		1:04 PM	REVISED TO INCLUDE SMC PROPERTY TAX & INTEREST REVENUE REPORTED ON 11/14/24
Profit & Loss		12/06/2024	
October 2024		Accrual Basis	
		Oct 24	
<b>Income</b>			
	102100 · Property Taxes	24,615.99	
	152100 · Interest Earned	43,408.95	
	1997 · Capital Grants & Contrib	-1,920.81	
	232100 · Park & Recreation Fees		
	232101 · Refunds of Fees	-942.00	
	232103 · Deposits Received/Returned	1,050.00	
	232100 · Park & Recreation Fees - Other	242,548.89	
	<b>Total 232100 · Park &amp; Recreation Fees</b>	<b>242,656.89</b>	
	265800 · Miscellaneous Revenue	20.00	
	<b>Total Income</b>	<b>308,781.02</b>	
<b>Gross Profit</b>		<b>308,781.02</b>	
<b>Expense</b>			
	411100 · Permanent Salaries	31,132.49	
	411101 · Temporary Out of Class	1,200.00	
	416101 · Office Wages	12,147.46	
	416102 · Pool Wages	19,905.19	
	416103 · Maintenance Wages	6,205.14	
	416104 · Supervision Wages	4,946.37	
	416105 · Program Specialist	2,343.60	
	416107 · ASP/Camp Wages	22,800.34	
	416108 · EEC Wages	33,622.32	
	416110 · Vacation Expense	1,232.62	
	431100 · Social Security	8,066.77	
	431200 · Medicare Contribution	1,886.58	
	463100 · District Employee Benefits	12,713.84	
	515600 · Household Expense		
	515601 · Recology	1,152.50	
	515602 · Janitorial Supplies	59.02	
	515605 · Cleaning Company	3,855.00	
	<b>Total 515600 · Household Expense</b>	<b>5,066.52</b>	
	519300 · Office Expense		
	519301 · Outside Printing & Copy Serv	23.00	
	519303 · General Office Supplies	127.49	
	519304 · Advertising/Recruiting	252.95	
	519307 · Other Office Expense	782.67	
	519308 · Credit card/ACH fee	2,090.18	
	519309 · Payroll service fees	2,012.36	
	<b>Total 519300 · Office Expense</b>	<b>5,288.65</b>	
	533100 · Memberships/Subs/Licensing Fees	1,318.24	
	542300 · Maintenance-Equipment	4,289.23	
	545900 · Maintenance-Facilities & Imprv		
	545903 · Paint, Solvents & Chemicals	3,439.41	
	545905 · Locks & Security System	922.55	

Highlands Recreation District		1:04 PM	REVISED TO INCLUDE SMC PROPERTY TAX & INTEREST REVENUE REPORTED ON 11/14/24
Profit & Loss		12/06/2024	
October 2024		Accrual Basis	
		Oct 24	
	545909 · Other General Maintenance	869.30	
	545912 · Vehicle Expense	13.54	
	545913 · Ground/Facility Improvements	41.70	
	<b>Total 545900 · Maintenance-Facilities &amp; Imprv</b>	<b>5,286.50</b>	
	563800 · Utility Expense		
	563801 · P G & E	7,263.51	
	563802 · Water	1,421.51	
	<b>Total 563800 · Utility Expense</b>	<b>8,685.02</b>	
	585600 · Contract Expenses		
	585601 · Audit Fees	1,056.25	
	585603 · Legal fees	2,277.37	
	585604 · Consultants	8,366.40	
	585600 · Contract Expenses - Other	38,750.00	
	<b>Total 585600 · Contract Expenses</b>	<b>50,450.02</b>	
	596600 · Program Specific Expenses		
	596601 · Buses-ASP	1,120.00	
	596602 · Spec Act-ASP	935.00	
	596603 · Snacks-ASP	1,273.26	
	596604 · Supplies-ASP	440.65	
	596607 · Misc Exp-POOL	180.75	
	596608 · Misc Exp-ASP	74.00	
	596610 · Misc Exp-OFFICE	750.00	
	596611 · Misc Exp-OTHER	272.95	
	596612 · Special Events	1,830.77	
	596614 · Pool Supplies	361.99	
	596616 · Incrowd Rent	1,159.56	
	596617 · Seasonal Programs	127.71	
	596621 · EEC supplies	417.62	
	596622 · EEC Snacks	364.22	
	596623 · EEC Special Activities	677.32	
	596625 · Pool Concessions	230.28	
	596626 · Misc Exp-SWIM TEAM	1,221.52	
	<b>Total 596600 · Program Specific Expenses</b>	<b>11,437.60</b>	
	671200 · Telephone Service Charges	326.95	
	673100 · Insurance		
	673101 · CAPRI-WORKERS COMP	1,763.75	
	673102 · CAPRI-GEN INS	10,047.17	
	<b>Total 673100 · Insurance</b>	<b>11,810.92</b>	
	7211 · Fixed Assets-Structures/Improve		
	721102 · Fixed Assets-Not Capitalized	127.28	
	<b>Total 7211 · Fixed Assets-Structures/Improve</b>	<b>127.28</b>	
	<b>Total Expense</b>	<b>262,289.65</b>	
	<b>Net Income</b>	<b>46,491.37</b>	



Highlands Recreation District		8:38 PM	ORIGINAL
Profit & Loss		11/05/2024	
July through October 2024		Accrual Basis	
FISCAL YEAR TO DATE		Jul - Oct 24	
	<b>Income</b>		
	102100 · Property Taxes	43,432.29	
	102101 · ERAF	92,764.48	
	152100 · Interest Earned	752.82	
	1997 · Capital Grants & Contrib	-1,920.81	
	232100 · Park & Recreation Fees		
	232101 · Refunds of Fees	-8,118.20	
	232103 · Deposits Received/Returned	-2,325.00	
	232100 · Park & Recreation Fees - Other	995,130.37	
	<b>Total 232100 · Park &amp; Recreation Fees</b>	<b>984,687.17</b>	
	265800 · Miscellaneous Revenue	503.28	
	<b>Total Income</b>	<b>1,120,219.23</b>	
	<b>Gross Profit</b>	<b>1,120,219.23</b>	
	<b>Expense</b>		
	411100 · Permanent Salaries	90,948.12	
	411101 · Temporary Out of Class	9,300.00	
	416101 · Office Wages	44,386.78	
	416102 · Pool Wages	102,225.93	
	416103 · Maintenance Wages	22,780.74	
	416104 · Supervision Wages	17,810.21	
	416105 · Program Specialist	13,900.80	
	416107 · ASP/Camp Wages	95,685.65	
	416108 · EEC Wages	155,286.94	
	416110 · Vacation Expense	-6,700.43	
	431100 · Social Security	32,869.88	
	431200 · Medicare Contribution	7,687.33	
	463100 · District Employee Benefits	50,884.98	
	512100 · Clothing & Uniforms	1,312.46	
	515600 · Household Expense		
	515601 · Recology	4,610.00	
	515602 · Janitorial Supplies	3,729.83	
	515605 · Cleaning Company	15,420.00	
	<b>Total 515600 · Household Expense</b>	<b>23,759.83</b>	
	519300 · Office Expense		
	519301 · Outside Printing & Copy Serv	4,572.51	
	519303 · General Office Supplies	1,286.00	
	519304 · Advertising/Recruiting	1,254.40	
	519305 · Postage & Mailing Expense	2,493.68	
	519307 · Other Office Expense	4,922.76	
	519308 · Credit card/ACH fee	10,128.83	
	519309 · Payroll service fees	8,760.77	
	<b>Total 519300 · Office Expense</b>	<b>33,418.95</b>	
	533100 · Memberships/Subs/Licensing Fees	10,891.94	
	542300 · Maintenance-Equipment	7,088.35	
	545900 · Maintenance-Facilities & Imprv		
	545903 · Paint, Solvents & Chemicals	14,008.40	
	545905 · Locks & Security System	1,693.64	
	545907 · General Electrical Expense	1,550.00	
	545909 · Other General Maintenance	2,732.74	
	545912 · Vehicle Expense	717.79	
	545913 · Ground/Facility Improvements	1,641.09	
	<b>Total 545900 · Maintenance-Facilities &amp; Imprv</b>	<b>22,343.66</b>	
	563800 · Utility Expense		

Highlands Recreation District		8:38 PM	ORIGINAL
Profit & Loss		11/05/2024	
July through October 2024		Accrual Basis	
FISCAL YEAR TO DATE		Jul - Oct 24	
	563801 · P G & E	29,658.50	
	563802 · Water	6,965.93	
	563800 · Utility Expense - Other	0.00	
	<b>Total 563800 · Utility Expense</b>	<b>36,624.43</b>	
	<b>585600 · Contract Expenses</b>		
	585601 · Audit Fees	1,056.25	
	585603 · Legal fees	7,476.67	
	585604 · Consultants	63,628.10	
	585600 · Contract Expenses - Other	38,750.00	
	<b>Total 585600 · Contract Expenses</b>	<b>110,911.02</b>	
	<b>596600 · Program Specific Expenses</b>		
	596601 · Buses-ASP	6,032.00	
	596602 · Spec Act-ASP	2,028.75	
	596603 · Snacks-ASP	4,155.88	
	596604 · Supplies-ASP	2,544.14	
	596607 · Misc Exp-POOL	1,070.04	
	596608 · Misc Exp-ASP	1,089.37	
	596610 · Misc Exp-OFFICE	886.48	
	596611 · Misc Exp-OTHER	1,210.23	
	596612 · Special Events	1,880.77	
	596613 · Conferences/Seminars	725.00	
	596614 · Pool Supplies	1,427.24	
	596616 · Incrowd Rent	4,638.24	
	596617 · Seasonal Programs	127.71	
	596621 · EEC supplies	2,178.07	
	596622 · EEC Snacks	1,619.49	
	596623 · EEC Special Activities	714.44	
	596624 · EEC Misc	202.45	
	596625 · Pool Concessions	1,388.54	
	596626 · Misc Exp-SWIM TEAM	2,678.71	
	596627 · Staff Development	1,200.00	
	596628 · Certification Expense	47.94	
	<b>Total 596600 · Program Specific Expenses</b>	<b>37,845.49</b>	
	6331 · Bond Interest Expense	29,124.50	
	6332 · Bond Principal exp	148,000.00	
	671200 · Telephone Service Charges	1,307.70	
	<b>673100 · Insurance</b>		
	673101 · CAPRI-WORKERS COMP	7,055.00	
	673102 · CAPRI-GEN INS	40,188.66	
	<b>Total 673100 · Insurance</b>	<b>47,243.66</b>	
	<b>7211 · Fixed Assets-Structures/Improve</b>		
	721101 · Construction in Progress	660.00	
	721102 · Fixed Assets-Not Capitalized	127.28	
	<b>Total 7211 · Fixed Assets-Structures/Improve</b>	<b>787.28</b>	
	<b>7311 · Fixed Assets-Equipment</b>		
	731101 · Equip-Not Capitalized	3,202.80	
	<b>Total 7311 · Fixed Assets-Equipment</b>	<b>3,202.80</b>	
	<b>Total Expense</b>	<b>1,150,929.00</b>	
	<b>Net Income</b>	<b>-30,709.77</b>	

This report does not include any data from SMC Treasury for the month of October 2024. The SMC Report reflecting Oct 2024 property tax income and accounting/bank expenses will be forthcoming on the SMC Report issued by mid-November, at which time this data will be adjusted accordingly.



Highlands Recreation District		1:13 PM	REVISED TO INCLUDE SMC PROPERTY TAX & INTEREST REVENUE REPORTED ON 11/14/24
Profit & Loss		12/06/2024	
July through October 2024		Accrual Basis	
FISCAL YEAR TO DATE		Jul - Oct 24	
	<b>Income</b>		
	102100 · Property Taxes	68,048.28	
	102101 · ERAF	92,764.48	
	152100 · Interest Earned	43,952.87	
	1997 · Capital Grants & Contrib	-1,920.81	
	232100 · Park & Recreation Fees		
	232101 · Refunds of Fees	-8,118.20	
	232103 · Deposits Received/Returned	-2,325.00	
	232100 · Park & Recreation Fees - Other	995,110.37	
	<b>Total 232100 · Park &amp; Recreation Fees</b>	<b>984,667.17</b>	
	265800 · Miscellaneous Revenue	523.28	
	<b>Total Income</b>	<b>1,188,035.27</b>	
	<b>Gross Profit</b>	<b>1,188,035.27</b>	
	<b>Expense</b>		
	411100 · Permanent Salaries	90,948.12	
	411101 · Temporary Out of Class	9,300.00	
	416101 · Office Wages	44,386.78	
	416102 · Pool Wages	102,225.93	
	416103 · Maintenance Wages	22,780.74	
	416104 · Supervision Wages	17,810.21	
	416105 · Program Specialist	13,900.80	
	416107 · ASP/Camp Wages	95,685.65	
	416108 · EEC Wages	155,286.94	
	416110 · Vacation Expense	-6,700.43	
	431100 · Social Security	32,869.88	
	431200 · Medicare Contribution	7,687.33	
	463100 · District Employee Benefits	50,884.98	
	512100 · Clothing & Uniforms	1,312.46	
	515600 · Household Expense		
	515601 · Recology	4,610.00	
	515602 · Janitorial Supplies	3,729.83	
	515605 · Cleaning Company	15,420.00	
	<b>Total 515600 · Household Expense</b>	<b>23,759.83</b>	
	519300 · Office Expense		
	519301 · Outside Printing & Copy Serv	4,572.51	
	519303 · General Office Supplies	1,286.00	
	519304 · Advertising/Recruiting	1,254.40	
	519305 · Postage & Mailing Expense	2,493.68	
	519307 · Other Office Expense	4,922.76	
	519308 · Credit card/ACH fee	10,128.83	
	519309 · Payroll service fees	8,760.77	
	<b>Total 519300 · Office Expense</b>	<b>33,418.95</b>	



Highlands Recreation District		1:13 PM	REVISED TO INCLUDE SMC PROPERTY TAX & INTEREST REVENUE REPORTED ON 11/14/24	
Profit & Loss		12/06/2024		
July through October 2024		Accrual Basis		
FISCAL YEAR TO DATE		Jul - Oct 24		
	533100 · Memberships/Subs/Licensing Fees	10,891.94		
	542300 · Maintenance-Equipment	7,088.35		
	545900 · Maintenance-Facilities & Imprv			
	545903 · Paint, Solvents & Chemicals	14,008.40		
	545905 · Locks & Security System	1,693.64		
	545907 · General Electrical Expense	1,550.00		
	545909 · Other General Maintenance	2,732.74		
	545912 · Vehicle Expense	717.79		
	545913 · Ground/Facility Improvements	1,641.09		
	<b>Total 545900 · Maintenance-Facilities &amp; Imprv</b>	<b>22,343.66</b>		
	563800 · Utility Expense			
	563801 · P G & E	29,658.50		
	563802 · Water	6,965.93		
	563800 · Utility Expense - Other	0.00		
	<b>Total 563800 · Utility Expense</b>	<b>36,624.43</b>		
	585600 · Contract Expenses			
	585601 · Audit Fees	1,056.25		
	585603 · Legal fees	7,476.67		
	585604 · Consultants	63,628.10		
	585600 · Contract Expenses - Other	38,750.00		
	<b>Total 585600 · Contract Expenses</b>	<b>110,911.02</b>		
	596600 · Program Specific Expenses			
	596601 · Buses-ASP	6,032.00		
	596602 · Spec Act-ASP	2,028.75		
	596603 · Snacks-ASP	4,155.88		
	596604 · Supplies-ASP	2,544.14		
	596607 · Misc Exp-POOL	1,070.04		
	596608 · Misc Exp-ASP	1,089.37		
	596610 · Misc Exp-OFFICE	886.48		
	596611 · Misc Exp-OTHER	1,210.23		
	596612 · Special Events	1,880.77		
	596613 · Conferences/Seminars	725.00		
	596614 · Pool Supplies	1,427.24		
	596616 · Incrowd Rent	4,638.24		
	596617 · Seasonal Programs	127.71		
	596621 · EEC supplies	2,178.07		
	596622 · EEC Snacks	1,619.49		
	596623 · EEC Special Activities	714.44		
	596624 · EEC Misc	202.45		
	596625 · Pool Concessions	1,388.54		
	596626 · Misc Exp-SWIM TEAM	2,678.71		
	596627 · Staff Development	1,200.00		

Highlands Recreation District		1:13 PM	REVISED TO INCLUDE SMC PROPERTY TAX & INTEREST REVENUE REPORTED ON 11/14/24	
Profit & Loss		12/06/2024		
July through October 2024		Accrual Basis		
FISCAL YEAR TO DATE		Jul - Oct 24		
	596628 · Certification Expense	47.94		
	<b>Total 596600 · Program Specific Expenses</b>	<b>37,845.49</b>		
	6331 · Bond Interest Expense	29,124.50		
	6332 · Bond Principal exp	148,000.00		
	671200 · Telephone Service Charges	1,307.70		
	673100 · Insurance			
	673101 · CAPRI-WORKERS COMP	7,055.00		
	673102 · CAPRI-GEN INS	40,188.66		
	<b>Total 673100 · Insurance</b>	<b>47,243.66</b>		
	7211 · Fixed Assets-Structures/Improve			
	721101 · Construction in Progress	660.00		
	721102 · Fixed Assets-Not Capitalized	127.28		
	<b>Total 7211 · Fixed Assets-Structures/Improve</b>	<b>787.28</b>		
	7311 · Fixed Assets-Equipment			
	731101 · Equip-Not Capitalized	3,202.80		
	<b>Total 7311 · Fixed Assets-Equipment</b>	<b>3,202.80</b>		
	<b>Total Expense</b>	<b>1,150,929.00</b>		
<b>Net Income</b>		<b>37,106.27</b>		



Highlands Recreation District			12:49 PM
Profit & Loss			12/05/2024
November 2024			Accrual Basis
			Nov 24
	<b>Income</b>		
	152100	Interest Earned <span style="float:right">Note #1</span>	295.66
	1997	Capital Grants & Contrib <span style="float:right">Note #2</span>	-164.07
	232100	Park & Recreation Fees	
	232101	Refunds of Fees	-700.00
	232103	Deposits Received/Returned <span style="float:right">Note #3</span>	-700.00
	232100	Park & Recreation Fees - Other	240,747.00
	Total 232100 · Park & Recreation Fees		239,347.00
	265800	Miscellaneous Revenue	25.00
	<b>Total Income</b>		239,503.59
	<b>Gross Profit</b>		239,503.59
	<b>Expense</b>		
	411100	Permanent Salaries <span style="float:right">Note #4</span>	54,314.13
	411101	Temporary Out of Class <span style="float:right">Note #4</span>	1,800.00
	416101	Office Wages <span style="float:right">Note #4</span>	17,171.00
	416102	Pool Wages <span style="float:right">Note #4</span>	28,135.48
	416103	Maintenance Wages <span style="float:right">Note #4</span>	9,371.39
	416104	Supervision Wages <span style="float:right">Note #4</span>	7,481.18
	416107	ASP/Camp Wages <span style="float:right">Note #4</span>	32,793.95
	416108	EEC Wages <span style="float:right">Note #4</span>	54,956.99
	416110	Vacation Expense	1,483.57
	431100	Social Security	12,727.33
	431200	Medicare Contribution	2,976.55
	463100	District Employee Benefits	10,183.27
	512100	Clothing & Uniforms	428.11
	515600	Household Expense	
	515601	Recology	1,152.50
	515602	Janitorial Supplies	831.42
	515605	Cleaning Company	3,855.00
	Total 515600 · Household Expense		5,838.92
	519300	Office Expense	
	519301	Outside Printing & Copy Serv <span style="float:right">Note #5</span>	4,573.20
	519303	General Office Supplies	811.93
	519305	Postage & Mailing Expense <span style="float:right">Note #5</span>	2,391.56
	519307	Other Office Expense	819.14
	519308	Credit card/ACH fee	1,698.55
	519309	Payroll service fees	2,035.06
	Total 519300 · Office Expense		12,329.44
	533100	Memberships/Subs/Licensing Fees	1,428.99
	545900	Maintenance-Facilities & Imprv	
	545903	Paint, Solvents & Chemicals	1,268.29
	545904	Pool Supplies	108.28

<b>Highlands Recreation District</b>		12:49 PM
<b>Profit &amp; Loss</b>		12/05/2024
<b>November 2024</b>		Accrual Basis
		<b>Nov 24</b>
	<b>545905 · Locks &amp; Security System</b>	37.50
	<b>545906 · Signage Expense</b>	36.46
	<b>545909 · Other General Maintenance</b>	522.15
	<b>545911 · Landscape/Garden Expense</b>	1,068.30
	<b>545912 · Vehicle Expense</b>	230.69
	<b>545913 · Ground/Facility Improvements</b>	40.41
	<b>Total 545900 · Maintenance-Facilities &amp; Imprv</b>	3,312.08
	<b>563800 · Utility Expense</b>	
	<b>563801 · P G &amp; E</b>	8,398.38
	<b>563802 · Water</b>	1,386.55
	<b>563803 · Sewer Fees</b>	6,255.34
	<b>Total 563800 · Utility Expense</b>	16,040.27
	<b>585600 · Contract Expenses</b>	
	<b>585604 · Consultants</b>	420.00
	<b>Total 585600 · Contract Expenses</b>	420.00
	<b>596600 · Program Specific Expenses</b>	
	<b>596603 · Snacks-ASP</b>	687.37
	<b>596604 · Supplies-ASP</b>	537.32
	<b>596607 · Misc Exp-POOL</b>	179.75
	<b>596608 · Misc Exp-ASP</b>	315.32
	<b>596610 · Misc Exp-OFFICE</b>	39.99
	<b>596611 · Misc Exp-OTHER</b>	-52.19
	<b>596612 · Special Events</b>	901.33
	<b>596614 · Pool Supplies</b>	81.65
	<b>596616 · Incrowd Rent</b>	1,484.21
	<b>596617 · Seasonal Programs</b>	39.36
	<b>596621 · EEC supplies</b>	1,017.60
	<b>596622 · EEC Snacks</b>	359.74
	<b>596623 · EEC Special Activities</b>	514.49
	<b>596624 · EEC Misc</b>	32.00
	<b>596625 · Pool Concessions</b>	64.53
	<b>596626 · Misc Exp-SWIM TEAM</b>	277.67
	<b>Total 596600 · Program Specific Expenses</b>	6,480.14
	<b>671200 · Telephone Service Charges</b>	322.67
	<b>673100 · Insurance</b>	
	<b>673101 · CAPRI-WORKERS COMP</b>	1,763.75
	<b>673102 · CAPRI-GEN INS</b>	10,047.17
	<b>Total 673100 · Insurance</b>	11,810.92
	<b>7311 · Fixed Assets-Equipment</b>	
	<b>731101 · Equip-Not Capitalized</b>	214.35
	<b>Total 7311 · Fixed Assets-Equipment</b>	214.35
	<b>Total Expense</b>	292,020.73



<b>Highlands Recreation District</b>			12:49 PM	
<b>Profit &amp; Loss</b>			12/05/2024	
November 2024			Accrual Basis	
			<b>Nov 24</b>	
	<b>Net Income</b>	<b>Note #4</b>	<b>-52,517.14</b>	
<b>Note #1:</b> This report does not include any data from SMC Treasury for the month of November 2024. The SMC Report reflecting Nov 2024 property tax income and accounting/bank expenses will be forthcoming on the SMC Report issued by mid-December, at which time this data will be adjusted accordingly.				
<b>Note #2:</b> Quality Improvement Grant Funds spent in FY24-25 were received and deposited in FY23-24.				
<b>Note #3:</b> This is a new Ledger Code for FY24-25. All deposits received or refunded are recorded in this ledger code.				
<b>Note #4:</b> There were three biweekly payroll checks issued in the month of November 2024.				
<b>Note #5:</b> Winter Brochure printing and mailing.				

Highlands Recreation District		12:53 PM
Profit & Loss		12/05/2024
July through November 2024		Accrual Basis
FISCAL YEAR TO DATE		Jul - Nov 24
<b>Income</b>		
102100	Property Taxes Notes #1 & 2	68,048.28
102101	ERAF	92,764.48
152100	Interest Earned Notes #1 & 3	44,248.53
1997	Capital Grants & Contrib Note #4	-2,084.88
232100	Park & Recreation Fees	
	232101 Refunds of Fees	-8,818.20
	232103 Deposits Received/Returned Note #5	-3,025.00
	232100 Park & Recreation Fees - Other	1,235,857.37
	<b>Total 232100 Park &amp; Recreation Fees</b>	<b>1,224,014.17</b>
	265800 Miscellaneous Revenue	548.28
	<b>Total Income</b>	<b>1,427,538.86</b>
	<b>Gross Profit</b>	<b>1,427,538.86</b>
<b>Expense</b>		
411100	Permanent Salaries	145,262.25
411101	Temporary Out of Class	11,100.00
416101	Office Wages	61,557.78
416102	Pool Wages	130,361.41
416103	Maintenance Wages	32,152.13
416104	Supervision Wages	25,291.39
416105	Program Specialist	13,900.80
416107	ASP/Camp Wages	128,479.60
416108	EEC Wages	210,243.93
416110	Vacation Expense Note #6	-5,216.86
431100	Social Security	45,597.21
431200	Medicare Contribution	10,663.88
463100	District Employee Benefits	61,068.25
512100	Clothing & Uniforms	1,740.57
515600	Household Expense	
	515601 Recology	5,762.50
	515602 Janitorial Supplies	4,561.25
	515605 Cleaning Company	19,275.00
	<b>Total 515600 Household Expense</b>	<b>29,598.75</b>
519300	Office Expense	
	519301 Outside Printing & Copy Serv Note #7	9,145.71
	519303 General Office Supplies	2,097.93
	519304 Advertising/Recruiting	1,254.40
	519305 Postage & Mailing Expense	4,885.24
	519307 Other Office Expense	5,741.90
	519308 Credit card/ACH fee	11,827.38
	519309 Payroll service fees	10,795.83
	<b>Total 519300 Office Expense</b>	<b>45,748.39</b>



Highlands Recreation District		12:53 PM
Profit & Loss		12/05/2024
July through November 2024		Accrual Basis
FISCAL YEAR TO DATE		Jul - Nov 24
	533100 · Memberships/Subs/Licensing Fees	12,320.93
	542300 · Maintenance-Equipment	7,088.35
	545900 · Maintenance-Facilities & Imprv	
	545903 · Paint, Solvents & Chemicals	15,276.69
	545904 · Pool Supplies	108.28
	545905 · Locks & Security System	1,731.14
	545906 · Signage Expense	36.46
	545907 · General Electrical Expense	1,550.00
	545909 · Other General Maintenance	3,254.89
	545911 · Landscape/Garden Expense	1,068.30
	545912 · Vehicle Expense	948.48
	545913 · Ground/Facility Improvements	1,681.50
	Total 545900 · Maintenance-Facilities & Imprv	25,655.74
	563800 · Utility Expense	
	563801 · P G & E	38,056.88
	563802 · Water	8,352.48
	563803 · Sewer Fees	6,255.34
	563800 · Utility Expense - Other	0.00
	Total 563800 · Utility Expense	52,664.70
	585600 · Contract Expenses	
	585601 · Audit Fees	1,056.25
	585603 · Legal fees	7,476.67
	585604 · Consultants	64,048.10
	585600 · Contract Expenses - Other <span style="float: right;">Note #8</span>	38,750.00
	Total 585600 · Contract Expenses	111,331.02
	596600 · Program Specific Expenses	
	596601 · Buses-ASP	6,032.00
	596602 · Spec Act-ASP	2,028.75
	596603 · Snacks-ASP	4,843.25
	596604 · Supplies-ASP	3,081.46
	596607 · Misc Exp-POOL	1,249.79
	596608 · Misc Exp-ASP	1,404.69
	596610 · Misc Exp-OFFICE	926.47
	596611 · Misc Exp-OTHER	1,158.04
	596612 · Special Events	2,782.10
	596613 · Conferences/Seminars	725.00
	596614 · Pool Supplies	1,508.89
	596616 · Incrowd Rent	6,122.45
	596617 · Seasonal Programs	167.07
	596621 · EEC supplies	3,195.67
	596622 · EEC Snacks	1,979.23
	596623 · EEC Special Activities	1,228.93

Highlands Recreation District		12:53 PM
Profit & Loss		12/05/2024
July through November 2024		Accrual Basis
FISCAL YEAR TO DATE		Jul - Nov 24
	596624 · EEC Misc	234.45
	596625 · Pool Concessions	1,453.07
	596626 · Misc Exp-SWIM TEAM	2,956.38
	596627 · Staff Development	1,200.00
	596628 · Certification Expense	47.94
	<b>Total 596600 · Program Specific Expenses</b>	<b>44,325.63</b>
	6331 · Bond Interest Expense	29,124.50
	6332 · Bond Principal exp	148,000.00
	671200 · Telephone Service Charges	1,630.37
	673100 · Insurance	
	673101 · CAPRI-WORKERS COMP	8,818.75
	673102 · CAPRI-GEN INS	50,235.83
	<b>Total 673100 · Insurance</b>	<b>59,054.58</b>
	7211 · Fixed Assets-Structures/Improve	
	721101 · Construction in Progress	660.00
	721102 · Fixed Assets-Not Capitalized	127.28
	<b>Total 7211 · Fixed Assets-Structures/Improve</b>	<b>787.28</b>
	7311 · Fixed Assets-Equipment	
	731101 · Equip-Not Capitalized	3,417.15
	<b>Total 7311 · Fixed Assets-Equipment</b>	<b>3,417.15</b>
	<b>Total Expense</b>	<b>1,442,949.73</b>
	<b>Net Income</b>	<b>-15,410.87</b>
<p>Note #1: This report does not include any data from SMC Treasury for the month of November 2024. The SMC Report reflecting Nov 2024 property tax income and accounting/bank expenses will be forthcoming on the SMC Report issued by mid-December, at which time this data will be adjusted accordingly.</p>		
<p>Note #2: This figure incl. \$24,615.99 of Property Tax revenue rc'vd via SMC Activity Report dated 11/14/24 and recorded after the October 2024 Financial Stmts were prepared.</p>		
<p>Note #3: This figure incl. \$43,200.05 of Interest Income rc'vd via SMC Activity Report dated 11/14/24 and recorded after the October 2024 Financial Stmts were prepared.</p>		
<p>Note #4: Quality Improvement Grant Funds spent in FY24-25 were received and deposited in FY23-24.</p>		
<p>Note #5: This is a new Ledger Code for FY24-25. All deposits received or refunded are recorded in this ledger code.</p>		
<p>Note #6: This ledger code offsets the Liability Account for Compensated Absences on the Balance Sheet. Liabilities are less FYTD than at previous FYE.</p>		
<p>Note #7: Two of three Recreation Guides have been created &amp; mailed. Only the combined Spring/Summer guide is forthcoming this FY.</p>		
<p>Note #8: Recruiter for new General Manager</p>		



**Highlands Recreation District**

**Balance Sheet**

As of **NOVEMBER 2024**

12:54 PM

12/05/2024

Accrual Basis

			NOV PREVIOUS YEAR COMPARISON		FISCAL YEAR END - PREVIOUS 3-YEAR COMPARISON		
			Nov 30, 2024	Nov 30, 2023	Jun 30, 24	Jun 30, 23	Jun 30, 22
					PRELIMINARY	FINAL	FINAL
<b>ASSETS</b>							
<b>Current Assets</b>							
<b>Checking/Savings</b>							
	004000	· Petty Cash	100.00	100.00	100.00	100.00	300.00
	005000	· First Citizens Bank Incl. Sweep Acct Balance	323,144.46	226,294.87	181,489.38	246,427.73	416,252.35
	006000	· Pettycash-pool	80.00	80.00	80.00	80.00	80.00
	007000	· Bank of New York Mellon					
	011100	· Cash in Treasury	4,286,957.09	3,832,999.81	4,542,608.79	3,883,842.03	3,292,125.90
		<b>Total Checking/Savings</b>	<b>4,610,281.55</b>	<b>4,059,474.68</b>	<b>4,724,278.17</b>	<b>4,130,449.76</b>	<b>3,708,758.25</b>
<b>Accounts Receivable</b>							
	1200	- Accounts Receivable					
		<b>Total Accounts Receivable</b>					
<b>Other Current Assets</b>							
	027000	- Interest Receivable			0.00	0.00	8,632.46
	040000	· Prepaid Expenses	15,305.36	85,473.05	5,776.75	9,633.29	18,966.53
		<b>Total Other Current Assets</b>	<b>15,305.36</b>	<b>85,473.05</b>	<b>5,776.75</b>	<b>9,633.29</b>	<b>27,598.99</b>
		<b>Total Current Assets</b>	<b>4,625,586.91</b>	<b>4,144,947.73</b>	<b>4,730,054.92</b>	<b>4,140,083.05</b>	<b>3,736,357.24</b>
<b>Fixed Assets</b>							
<b>90001 · Building</b>							
	0571	· Accum depr-Building	-1,910,686.24	-1,716,621.84	-1,910,686.24	-1,716,621.84	-1,531,768.78
	90001	· Building - Other	5,815,567.00	5,815,567.00	5,815,567.00	5,815,567.00	5,815,567.00
		<b>Total 90001 · Building</b>	<b>3,904,880.76</b>	<b>4,098,945.16</b>	<b>3,904,880.76</b>	<b>4,098,945.16</b>	<b>4,283,798.22</b>
<b>90002 · Improvements</b>							
	0572	· Accum depr-Improv	-348,468.73	-274,487.70	-348,468.73	-274,487.70	-261,356.01
	90002	· Improvements - Other	677,510.93	685,984.50	677,510.93	685,984.50	380,222.00
		<b>Total 90002 · Improvements</b>	<b>329,042.20</b>	<b>411,496.80</b>	<b>329,042.20</b>	<b>411,496.80</b>	<b>118,865.99</b>
<b>90003 · Equipment</b>							
	0570	· Accum depr-Equip	-216,442.54	-165,899.99	-216,442.54	-165,899.99	-148,178.63
	90003	· Equipment - Other	266,505.00	266,505.00	266,505.00	266,505.00	266,505.00
		<b>Total 90003 · Equipment</b>	<b>50,062.46</b>	<b>100,605.01</b>	<b>50,062.46</b>	<b>100,605.01</b>	<b>118,326.37</b>
<b>90004 · Land</b>							
			19,532.00	19,532.00	19,532.00	19,532.00	19,532.00
<b>90005 · Construction in Progress</b>							
			202,785.73	35,283.24	202,125.73	22,697.00	27,461.50
		<b>Total Fixed Assets</b>	<b>4,506,303.15</b>	<b>4,665,862.21</b>	<b>4,505,643.15</b>	<b>4,653,275.97</b>	<b>4,567,984.08</b>
<b>TOTAL ASSETS</b>			<b>9,131,890.06</b>	<b>8,810,809.94</b>	<b>9,235,698.07</b>	<b>8,793,359.02</b>	<b>8,304,341.32</b>



**Highlands Recreation District**

**Balance Sheet**

As of NOVEMBER 2024

12:54 PM

12/05/2024

Accrual Basis

		NOV PREVIOUS YEAR COMPARISON		FISCAL YEAR END - PREVIOUS 3-YEAR COMPARISON		
		Nov 30, 2024	Nov 30, 2023	Jun 30, 24	Jun 30, 23	Jun 30, 22
				PRELIMINARY	FINAL	FINAL
<b>LIABILITIES &amp; EQUITY</b>						
<b>Liabilities</b>						
<b>Current Liabilities</b>						
<b>Accounts Payable</b>						
	064000 - Accounts Payable	7,932.64	0.00	17,609.03	12,180.60	51,659.88
	<b>Total Accounts Payable</b>	<b>7,932.64</b>	<b>0.00</b>	<b>17,609.03</b>	<b>12,180.60</b>	<b>51,659.88</b>
<b>Other Current Liabilities</b>						
	065000 · Payroll liability Note #1	0.00	-1,995.34	0.00	0.00	1,881.70
	065010 · Payroll liability-FSA	3,066.36	7,197.14	1,722.82	5,021.73	3,744.87
	066400 - Accrued Sales Tax	0.00	0.00	0.00	0.00	29.00
	<b>Other Accrued Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>75,507.43</b>	<b>62,225.00</b>	<b>124,781.02</b>
	80002 · accr interest pay -bond	13,415.25	14,562.26	19,416.34	20,904.32	22,330.32
	80003 · Bond Principal accrual	38,250.00	37,000.01	123,333.34	120,000.00	115,000.00
	<b>Total Other Current Liabilities</b>	<b>54,731.61</b>	<b>56,764.07</b>	<b>219,979.93</b>	<b>208,151.05</b>	<b>267,766.91</b>
	<b>Total Current Liabilities</b>	<b>62,664.25</b>	<b>56,764.07</b>	<b>237,588.96</b>	<b>220,331.65</b>	<b>319,426.79</b>
<b>Long Term Liabilities</b>						
	265900 · COP-bond	1,692,750.00	1,841,999.99	1,755,666.66	1,903,000.00	2,046,000.00
	266000 · Compensated absences	41,180.87	47,097.38	46,397.73	43,359.24	55,325.47
	<b>Total Long Term Liabilities</b>	<b>1,733,930.87</b>	<b>1,889,097.37</b>	<b>1,802,064.39</b>	<b>1,946,359.24</b>	<b>2,101,325.47</b>
	<b>Total Liabilities</b>	<b>1,796,595.12</b>	<b>1,945,861.44</b>	<b>2,039,653.35</b>	<b>2,166,690.89</b>	<b>2,420,752.26</b>
<b>Equity</b>						
	081300 · Fund Balance	349,181.59	349,181.59	349,181.59	349,181.59	349,181.59
	081400 · Retained Earnings	4,239,636.32	3,667,515.84	3,667,515.84	3,149,753.71	2,167,360.04
	9998 · Amount to be provided	-1,744,415.25	-1,893,562.26	-1,898,416.34	-2,043,904.32	-2,183,330.32
	9999 · Investment in Capital Assets	4,506,303.15	4,665,862.21	4,505,643.15	4,653,275.97	4,567,984.08
	<b>Net Income</b>	<b>-15,410.87</b>	<b>75,951.12</b>	<b>572,120.48</b>	<b>518,361.18</b>	<b>982,393.67</b>
	<b>Total Equity</b>	<b>7,335,294.94</b>	<b>6,864,948.50</b>	<b>7,196,044.72</b>	<b>6,626,668.13</b>	<b>5,883,589.06</b>
	<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>9,131,890.06</b>	<b>8,810,809.94</b>	<b>9,235,698.07</b>	<b>8,793,359.02</b>	<b>8,304,341.32</b>

This report does not include any data from SMC Treasury for the month of November 2024. The SMC Report reflecting Nov 2024 property tax income and accounting/bank expenses will be forthcoming on the SMC Report issued by mid-December, at which time this data will be adjusted accordingly.

Note #1: Nov '23 Payroll Liability was for Dec 1st payroll check that was deducted from bank acct & employees' checks in Nov.



Highlands Recreation District							2:27 PM
Profit & Loss by Class							12/05/2024
November 2024							Accrual Basis
<b>WITHOUT Allocations from OTHER</b>							
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
Income							
152100 · Interest Earned	0.00	0.00	295.66	0.00	0.00	0.00	295.66
1997 · Capital Grants & Contrib	0.00	-164.07	0.00	0.00	0.00	0.00	-164.07
232100 · Park & Recreation Fees							
232101 · Refunds of Fees	0.00	0.00	0.00	0.00	0.00	-700.00	-700.00
232103 · Deposits Received/Returned	0.00	0.00	0.00	0.00	-700.00	0.00	-700.00
232100 · Park & Recreation Fees - Other	96,746.00	91,377.21	814.55	37,994.54	9,326.50	4,488.20	240,747.00
Total 232100 · Park & Recreation Fees	96,746.00	91,377.21	814.55	37,994.54	8,626.50	3,788.20	239,347.00
265800 · Miscellaneous Revenue	0.00	0.00	25.00	0.00	0.00	0.00	25.00
Total Income	96,746.00	91,213.14	1,135.21	37,994.54	8,626.50	3,788.20	239,503.59
Gross Profit	96,746.00	91,213.14	1,135.21	37,994.54	8,626.50	3,788.20	239,503.59
Expense							
411100 · Permanent Salaries	12,003.48	10,732.17	31,578.48	0.00	0.00	0.00	54,314.13
411101 · Temporary Out of Class	0.00	0.00	0.00	1,800.00	0.00	0.00	1,800.00
416101 · Office Wages	0.00	0.00	17,171.00	0.00	0.00	0.00	17,171.00
416102 · Pool Wages	0.00	0.00	0.00	28,135.48	0.00	0.00	28,135.48
416103 · Maintenance Wages	0.00	0.00	9,371.39	0.00	0.00	0.00	9,371.39
416104 · Supervision Wages	0.00	0.00	0.00	0.00	5,031.95	2,449.23	7,481.18
416107 · ASP/Camp Wages	32,333.95	0.00	0.00	0.00	0.00	460.00	32,793.95
416108 · EEC Wages	0.00	54,956.99	0.00	0.00	0.00	0.00	54,956.99
416110 · Vacation Expense	0.00	0.00	1,483.57	0.00	0.00	0.00	1,483.57
431100 · Social Security	2,719.57	4,043.45	3,628.44	1,850.32	307.59	177.96	12,727.33
431200 · Medicare Contribution	636.01	945.66	848.59	432.72	71.94	41.63	2,976.55
463100 · District Employee Benefits	3,043.38	1,607.00	3,665.21	1,280.35	295.45	291.88	10,183.27
512100 · Clothing & Uniforms	0.00	0.00	0.00	428.11	0.00	0.00	428.11
515600 · Household Expense							
515601 · Recology	0.00	0.00	1,152.50	0.00	0.00	0.00	1,152.50
515602 · Janitorial Supplies	14.02	329.06	411.17	77.17	0.00	0.00	831.42
515605 · Cleaning Company	1,156.50	1,542.00	231.30	771.00	154.20	0.00	3,855.00
Total 515600 · Household Expense	1,170.52	1,871.06	1,794.97	848.17	154.20	0.00	5,838.92
519300 · Office Expense							



Highlands Recreation District

Profit & Loss by Class

November 2024

WITHOUT Allocations from OTHER

12/05/2024  
Accrual Basis

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
519301 · Outside Printing & Copy Serv	0.00	0.00	4,550.20	23.00	0.00	0.00	4,573.20
519303 · General Office Supplies	0.00	2.60	661.30	104.29	43.74	0.00	811.93
519305 · Postage & Mailing Expense	0.00	0.00	2,391.56	0.00	0.00	0.00	2,391.56
519307 · Other Office Expense	0.00	103.49	670.67	0.00	14.99	29.99	819.14
519308 · Credit card/ACH fee	0.00	0.00	1,698.55	0.00	0.00	0.00	1,698.55
519309 · Payroll service fees	0.00	0.00	2,035.06	0.00	0.00	0.00	2,035.06
<b>Total 519300 · Office Expense</b>	<b>0.00</b>	<b>106.09</b>	<b>12,007.34</b>	<b>127.29</b>	<b>58.73</b>	<b>29.99</b>	<b>12,329.44</b>
533100 · Memberships/Subs/Licensing Fees	240.00	281.98	894.02	12.99	0.00	0.00	1,428.99
545900 · Maintenance-Facilities & Imprv							
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	1,268.29	0.00	0.00	1,268.29
545904 · Pool Supplies	0.00	0.00	0.00	108.28	0.00	0.00	108.28
545905 · Locks & Security System	0.00	0.00	37.50	0.00	0.00	0.00	37.50
545906 · Signage Expense	0.00	0.00	22.47	13.99	0.00	0.00	36.46
545909 · Other General Maintenance	0.00	15.15	507.00	0.00	0.00	0.00	522.15
545911 · Landscape/Garden Expense	0.00	1,068.30	0.00	0.00	0.00	0.00	1,068.30
545912 · Vehicle Expense	0.00	0.00	230.69	0.00	0.00	0.00	230.69
545913 · Ground/Facility Improvements	0.00	0.00	40.41	0.00	0.00	0.00	40.41
<b>Total 545900 · Maintenance-Facilities &amp; Imprv</b>	<b>0.00</b>	<b>1,083.45</b>	<b>838.07</b>	<b>1,390.56</b>	<b>0.00</b>	<b>0.00</b>	<b>3,312.08</b>
563800 · Utility Expense							
563801 · P G & E	0.00	358.66	3,161.66	4,878.06	0.00	0.00	8,398.38
563802 · Water	131.58	333.81	263.19	657.97	0.00	0.00	1,386.55
563803 · Sewer Fees	0.00	0.00	6,255.34	0.00	0.00	0.00	6,255.34
<b>Total 563800 · Utility Expense</b>	<b>131.58</b>	<b>692.47</b>	<b>9,680.19</b>	<b>5,536.03</b>	<b>0.00</b>	<b>0.00</b>	<b>16,040.27</b>
585600 · Contract Expenses	0.00	0.00	420.00	0.00	0.00	0.00	420.00
585604 · Consultants							
<b>Total 585600 · Contract Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>420.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>420.00</b>
596600 · Program Specific Expenses							
596603 · Snacks-ASP	687.37	0.00	0.00	0.00	0.00	0.00	687.37
596604 · Supplies-ASP	537.32	0.00	0.00	0.00	0.00	0.00	537.32
596607 · Misc Exp-POOL	0.00	0.00	0.00	179.75	0.00	0.00	179.75
596608 · Misc Exp-ASP	315.32	0.00	0.00	0.00	0.00	0.00	315.32



**Profit & Loss by Class**  
November 2024

12/05/2024  
Accrual Basis

**WITHOUT Allocations from OTHER**

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
596610 · Misc Exp-OFFICE	0.00	0.00	39.99	0.00	0.00	0.00	39.99
596611 · Misc Exp-OTHER <b>Note #4</b>	0.00	16.39	-68.58	0.00	0.00	0.00	-52.19
596612 · Special Events	0.00	0.00	0.00	0.00	0.00	901.33	901.33
596614 · Pool Supplies	0.00	0.00	0.00	81.65	0.00	0.00	81.65
596616 · Incrowd Rent	1,484.21	0.00	0.00	0.00	0.00	0.00	1,484.21
596617 · Seasonal Programs	30.37	0.00	0.00	0.00	0.00	8.99	39.36
596621 · EEC supplies	0.00	1,017.60	0.00	0.00	0.00	0.00	1,017.60
596622 · EEC Snacks	0.00	359.74	0.00	0.00	0.00	0.00	359.74
596623 · EEC Special Activities	0.00	514.49	0.00	0.00	0.00	0.00	514.49
596624 · EEC Misc	0.00	32.00	0.00	0.00	0.00	0.00	32.00
596625 · Pool Concessions	0.00	0.00	0.00	64.53	0.00	0.00	64.53
596626 · Misc Exp-SWIM TEAM	0.00	0.00	0.00	277.67	0.00	0.00	277.67
<b>Total 596600 · Program Specific Expenses</b>	<b>3,054.59</b>	<b>1,940.22</b>	<b>-28.59</b>	<b>603.60</b>	<b>0.00</b>	<b>910.32</b>	<b>6,480.14</b>
671200 · Telephone Service Charges	73.75	0.00	248.92	0.00	0.00	0.00	322.67
673100 · Insurance							
673101 · CAPRI-WORKERS COMP	264.57	405.67	405.67	634.95	35.28	17.61	1,763.75
673102 · CAPRI-GEN INS	0.00	0.00	10,047.17	0.00	0.00	0.00	10,047.17
<b>Total 673100 · Insurance</b>	<b>264.57</b>	<b>405.67</b>	<b>10,452.84</b>	<b>634.95</b>	<b>35.28</b>	<b>17.61</b>	<b>11,810.92</b>
7311 · Fixed Assets-Equipment							
731101 · Equip-Not Capitalized	0.00	214.35	0.00	0.00	0.00	0.00	214.35
<b>Total 7311 · Fixed Assets-Equipment</b>	<b>0.00</b>	<b>214.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>214.35</b>
<b>Total Expense</b>	<b>55,671.40</b>	<b>78,880.56</b>	<b>104,054.44</b>	<b>43,080.57</b>	<b>5,955.14</b>	<b>4,378.62</b>	<b>292,020.73</b>
<b>Net Income</b>	<b>41,074.60</b>	<b>12,332.58</b>	<b>-102,919.23</b>	<b>-5,086.03</b>	<b>2,671.36</b>	<b>-590.42</b>	<b>-52,517.14</b>

**Note #1:** This report does not include any data from SMC Treasury for the month of November 2024. The SMC Report reflecting Nov 2024 property tax income and accounting/bank expenses will be forthcoming on the SMC Report issued by mid-December, at which time this data will be adjusted accordingly.

**Note #2:** Quality Improvement Grant Funds spent in FY24-25 were rc'vd & deposited in FY23-24.

**Note #3:** There were three payroll checks issued in November 2024.

**Note #4:** In Nov, employee reimbursed erroneous personal charge on Oct US Bank Cal Card stmt.



Highlands Recreation District							2:27 PM
Profit & Loss by Class							12/05/2024
November 2024							Accrual Basis
<b>INCLUDES Allocations from OTHER</b>							
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
Income							
152100 · Interest Earned	0.00	0.00	295.66	0.00	0.00	0.00	295.66
1997 · Capital Grants & Contrib	0.00	-164.07	0.00	0.00	0.00	0.00	-164.07
232100 · Park & Recreation Fees							
232101 · Refunds of Fees	0.00	0.00	0.00	0.00	0.00	-700.00	-700.00
232103 · Deposits Received/Returned	0.00	0.00	0.00	0.00	-700.00	0.00	-700.00
232100 · Park & Recreation Fees - Other	96,746.00	91,377.21	814.55	37,994.54	9,326.50	4,488.20	240,747.00
Total 232100 · Park & Recreation Fees	96,746.00	91,377.21	814.55	37,994.54	8,626.50	3,788.20	239,347.00
265800 · Miscellaneous Revenue	0.00	0.00	25.00	0.00	0.00	0.00	25.00
Total Income	96,746.00	91,213.14	1,135.21	37,994.54	8,626.50	3,788.20	239,503.59
Gross Profit	96,746.00	91,213.14	1,135.21	37,994.54	8,626.50	3,788.20	239,503.59
Expense							
411100 · Permanent Salaries	19,108.64	17,837.33	7,105.16	7,105.16	1,578.92	1,578.92	54,314.13
411101 · Temporary Out of Class	0.00	0.00	0.00	1,800.00	0.00	0.00	1,800.00
416101 · Office Wages	3,434.20	3,434.20	3,434.20	3,434.20	1,717.10	1,717.10	17,171.00
416102 · Pool Wages	0.00	0.00	0.00	28,135.48	0.00	0.00	28,135.48
416103 · Maintenance Wages	2,108.56	2,108.56	2,108.56	2,108.56	468.57	468.57	9,371.39
416104 · Supervision Wages	0.00	0.00	0.00	0.00	5,031.95	2,449.23	7,481.18
416107 · ASP/Camp Wages	32,333.95	0.00	0.00	0.00	0.00	460.00	32,793.95
416108 · EEC Wages	0.00	54,956.99	0.00	0.00	0.00	0.00	54,956.99
416110 · Vacation Expense	0.00	0.00	1,483.57	0.00	0.00	0.00	1,483.57
431100 · Social Security	3,535.97	4,859.85	816.40	2,666.72	489.01	359.38	12,727.33
431200 · Medicare Contribution	826.94	1,136.59	190.93	623.65	114.37	84.06	2,976.55
463100 · District Employee Benefits	3,868.05	2,431.67	824.67	2,105.02	478.71	475.14	10,183.27
512100 · Clothing & Uniforms	0.00	0.00	0.00	428.11	0.00	0.00	428.11
515600 · Household Expense							
515601 · Recology	259.31	259.31	259.31	259.31	57.63	57.63	1,152.50
515602 · Janitorial Supplies	106.53	421.57	92.51	169.68	20.56	20.56	831.42
515605 · Cleaning Company	1,225.89	1,634.52	13.88	817.26	163.45	0.00	3,855.00
Total 515600 · Household Expense	1,591.74	2,315.41	365.70	1,246.26	241.64	78.18	5,838.92
519300 · Office Expense							



Highlands Recreation District		2:27 PM						
Profit & Loss by Class		12/05/2024						
November 2024		Accrual Basis						
		<b>INCLUDES Allocations from OTHER</b>						
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL	
519301 · Outside Printing & Copy Serv	1,023.80	1,023.80	1,023.80	1,046.80	227.51	227.51	4,573.20	
519303 · General Office Supplies	148.79	151.39	148.79	253.08	76.81	33.07	811.93	
519305 · Postage & Mailing Expense	538.10	538.10	538.10	538.10	119.58	119.58	2,391.56	
519307 · Other Office Expense	150.90	254.39	150.90	150.90	48.52	63.52	819.14	
519308 · Credit card/ACH fee	382.17	382.17	382.17	382.17	84.93	84.93	1,698.55	
519309 · Payroll service fees	457.89	457.89	457.89	457.89	101.75	101.75	2,035.06	
<b>Total 519300 · Office Expense</b>	<b>2,701.65</b>	<b>2,807.74</b>	<b>2,701.65</b>	<b>2,828.94</b>	<b>659.10</b>	<b>630.36</b>	<b>12,329.44</b>	
533100 · Memberships/Subs/Licensing Fees	441.15	483.13	201.15	214.14	44.70	44.70	1,428.99	
545900 · Maintenance-Facilities & Imprvr								
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	1,268.29	0.00	0.00	1,268.29	
545904 · Pool Supplies	0.00	0.00	0.00	108.28	0.00	0.00	108.28	
545905 · Locks & Security System	8.44	8.44	8.44	8.44	1.88	1.88	37.50	
545906 · Signage Expense	5.06	5.06	5.06	19.05	1.12	1.12	36.46	
545909 · Other General Maintenance	114.08	129.23	114.08	114.08	25.35	25.35	522.15	
545911 · Landscape/Garden Expense	0.00	1,068.30	0.00	0.00	0.00	0.00	1,068.30	
545912 · Vehicle Expense	51.91	51.91	51.91	51.91	11.53	11.53	230.69	
545913 · Ground/Facility Improvements	9.09	9.09	9.09	9.09	2.02	2.02	40.41	
<b>Total 545900 · Maintenance-Facilities &amp; Imprvr</b>	<b>188.57</b>	<b>1,272.02</b>	<b>188.57</b>	<b>1,579.13</b>	<b>41.90</b>	<b>41.90</b>	<b>3,312.08</b>	
563800 · Utility Expense								
563801 · P G & E	711.37	1,070.03	711.37	5,589.43	158.08	158.08	8,398.38	
563802 · Water	190.80	393.03	59.22	717.19	13.16	13.16	1,386.55	
563803 · Sewer Fees	1,407.45	1,407.45	1,407.45	1,407.45	312.77	312.77	6,255.34	
<b>Total 563800 · Utility Expense</b>	<b>2,309.62</b>	<b>2,870.51</b>	<b>2,178.04</b>	<b>7,714.07</b>	<b>484.01</b>	<b>484.01</b>	<b>16,040.27</b>	
585600 · Contract Expenses								
585604 · Consultants	94.50	94.50	94.50	94.50	21.00	21.00	420.00	
<b>Total 585600 · Contract Expenses</b>	<b>94.50</b>	<b>94.50</b>	<b>94.50</b>	<b>94.50</b>	<b>21.00</b>	<b>21.00</b>	<b>420.00</b>	
596600 · Program Specific Expenses								
596603 · Snacks-ASP	687.37	0.00	0.00	0.00	0.00	0.00	687.37	
596604 · Supplies-ASP	537.32	0.00	0.00	0.00	0.00	0.00	537.32	
596607 · Misc Exp-POOL	0.00	0.00	0.00	179.75	0.00	0.00	179.75	
596608 · Misc Exp-ASP	315.32	0.00	0.00	0.00	0.00	0.00	315.32	



Highlands Recreation District

Profit & Loss by Class  
November 2024

**INCLUDES** Allocations from OTHER

12/05/2024  
Accrual Basis

2:27 PM

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
596610 · Misc Exp-OFFICE	9.00	9.00	9.00	9.00	2.00	2.00	39.99
596611 · Misc Exp-OTHER <b>Note #4</b>	0.00	16.39	-68.58	0.00	0.00	0.00	-52.19
596612 · Special Events	0.00	0.00	0.00	0.00	0.00	901.33	901.33
596614 · Pool Supplies	0.00	0.00	0.00	81.65	0.00	0.00	81.65
596616 · Incrowd Rent	1,484.21	0.00	0.00	0.00	0.00	0.00	1,484.21
596617 · Seasonal Programs	30.37	0.00	0.00	0.00	0.00	8.99	39.36
596621 · EEC supplies	0.00	1,017.60	0.00	0.00	0.00	0.00	1,017.60
596622 · EEC Snacks	0.00	359.74	0.00	0.00	0.00	0.00	359.74
596623 · EEC Special Activities	0.00	514.49	0.00	0.00	0.00	0.00	514.49
596624 · EEC Misc	0.00	32.00	0.00	0.00	0.00	0.00	32.00
596625 · Pool Concessions	0.00	0.00	0.00	64.53	0.00	0.00	64.53
596626 · Misc Exp-SWIM TEAM	0.00	0.00	0.00	277.67	0.00	0.00	277.67
<b>Total 596600 · Program Specific Expenses</b>	<b>3,063.59</b>	<b>1,949.22</b>	<b>-59.58</b>	<b>612.60</b>	<b>2.00</b>	<b>912.32</b>	<b>6,480.14</b>
671200 · Telephone Service Charges	73.75	0.00	248.92	0.00	0.00	0.00	322.67
673100 · Insurance							
673101 · CAPRI-WORKERS COMP	355.85	496.95	91.28	726.23	55.56	37.89	1,763.75
673102 · CAPRI-GEN INS	2,260.61	2,260.61	2,260.61	2,260.61	502.36	502.36	10,047.17
<b>Total 673100 · Insurance</b>	<b>2,616.46</b>	<b>2,757.56</b>	<b>2,351.89</b>	<b>2,986.84</b>	<b>557.92</b>	<b>540.25</b>	<b>11,810.92</b>
7311 · Fixed Assets-Equipment							
731101 · Equip-Not Capitalized	0.00	214.35	0.00	0.00	0.00	0.00	214.35
<b>Total 7311 · Fixed Assets-Equipment</b>	<b>0.00</b>	<b>214.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>214.35</b>
<b>Total Expense</b>	<b>78,297.34</b>	<b>101,529.63</b>	<b>24,234.34</b>	<b>65,683.38</b>	<b>11,930.90</b>	<b>10,345.13</b>	<b>292,020.73</b>
<b>Net Income</b>	<b>18,448.66</b>	<b>-10,316.49</b>	<b>-23,099.13</b>	<b>-27,688.84</b>	<b>-3,304.40</b>	<b>-6,556.93</b>	<b>-52,517.14</b>
<b>Net Income</b>	<b>41,074.60</b>	<b>12,332.58</b>	<b>-102,919.23</b>	<b>-5,086.03</b>	<b>2,671.36</b>	<b>-590.42</b>	<b>-52,517.14</b>

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**INCLUDING ALLOCATIONS**

**WITHOUT ALLOCATIONS**

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**WITHOUT ALLOCATIONS**

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Note #2: Quality Improvement Grant Funds spent in FY24-25 were rc'vd & deposited in FY23-24.

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Highlands Recreation District		WITHOUT ALLOCATIONS FROM "OTHER"					10:31 AM	
Profit & Loss by Class		WITHOUT ALLOCATIONS FROM "OTHER"					12/04/2024	
July through November 2024		WITHOUT ALLOCATIONS FROM "OTHER"					Accrual Basis	
FISCAL YEAR TO DATE		ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
Income								
102100	Property Taxes Notes #1 & 2	0.00	0.00	68,048.28	0.00	0.00	0.00	68,048.28
102101	ERAF	0.00	0.00	92,764.48	0.00	0.00	0.00	92,764.48
152100	Interest Earned Notes #1 & 3	0.00	0.00	44,248.53	0.00	0.00	0.00	44,248.53
1997	Capital Grants & Contrib Note #4	0.00	-2,084.88	0.00	0.00	0.00	0.00	-2,084.88
232100	Park & Recreation Fees							
232101	Refunds of Fees	-784.00	0.00	0.00	-4,296.00	0.00	-3,738.20	-8,818.20
232103	Deposits Received/Returned	0.00	0.00	0.00	-2,100.00	-925.00	0.00	-3,025.00
232100	Park & Recreation Fees - Other	417,077.50	469,914.21	7,180.87	269,522.79	40,836.50	31,325.50	1,235,857.37
Total	232100 - Park & Recreation Fees	416,293.50	469,914.21	7,180.87	263,126.79	39,911.50	27,587.30	1,224,014.17
265800	Miscellaneous Revenue	0.00	0.00	548.28	0.00	0.00	0.00	548.28
Total	Income	416,293.50	467,829.33	212,790.44	263,126.79	39,911.50	27,587.30	1,427,538.86
Total	Gross Profit	416,293.50	467,829.33	212,790.44	263,126.79	39,911.50	27,587.30	1,427,538.86
Expense								
411100	Permanent Salaries	40,580.66	36,277.06	68,404.53	0.00	0.00	0.00	145,262.25
411101	Temporary Out of Class	0.00	0.00	4,500.00	6,600.00	0.00	0.00	11,100.00
416101	Office Wages	0.00	0.00	61,557.78	0.00	0.00	0.00	61,557.78
416102	Pool Wages	0.00	0.00	0.00	130,361.41	0.00	0.00	130,361.41
416103	Maintenance Wages	0.00	0.00	32,152.13	0.00	0.00	0.00	32,152.13
416104	Supervision Wages	0.00	0.00	0.00	0.00	16,959.03	8,332.36	25,291.39
416105	Program Specialist	0.00	0.00	0.00	0.00	0.00	13,900.80	13,900.80
416107	ASP/Camp Wages	127,323.17	0.00	0.00	0.00	0.00	1,156.43	128,479.60
416108	EEC Wages	0.00	210,243.93	0.00	0.00	0.00	0.00	210,243.93
416110	Vacation Expense Note #5	0.00	0.00	-5,216.86	0.00	0.00	0.00	-5,216.86
431100	Social Security	10,284.03	15,040.67	10,190.38	8,474.37	1,030.49	577.27	45,597.21
431200	Medicare Contribution	2,405.15	3,517.64	2,383.26	1,981.81	241.00	135.02	10,663.88
463100	District Employee Benefits	12,423.82	17,792.47	23,295.06	3,793.04	1,885.54	1,878.32	61,068.25
512100	Clothing & Uniforms	1,302.55	0.00	9.91	428.11	0.00	0.00	1,740.57
515600	Household Expense							
515601	Recology	0.00	0.00	5,762.50	0.00	0.00	0.00	5,762.50



Highlands Recreation District										10:31 AM		
Profit & Loss by Class		WITHOUT ALLOCATIONS FROM "OTHER"										12/04/2024
July through November 2024												Accrual Basis
FISCAL YEAR TO DATE		ASP	EEC	OTHER	Pool	Rental	Seasonal Programs					TOTAL
	515602 · Janitorial Supplies	99.59	1,389.92	2,491.13	580.61	0.00	0.00					4,561.25
	515605 · Cleaning Company	5,782.50	7,710.00	1,156.50	3,855.00	771.00	0.00					19,275.00
	<b>Total 515600 · Household Expense</b>	<b>5,882.09</b>	<b>9,099.92</b>	<b>9,410.13</b>	<b>4,435.61</b>	<b>771.00</b>	<b>0.00</b>					<b>29,598.75</b>
	519300 · Office Expense											
	519301 · Outside Printing & Copy Serv	0.00	0.00	9,008.36	137.35	0.00	0.00					9,145.71
	519303 · General Office Supplies	0.00	2.60	1,807.86	104.29	183.18	0.00					2,097.93
	519304 · Advertising/Recruiting	659.51	266.94	0.00	327.95	0.00	0.00					1,254.40
	519305 · Postage & Mailing Expense	0.00	0.00	4,885.24	0.00	0.00	0.00					4,885.24
	519307 · Other Office Expense	1,260.00	103.49	3,993.12	51.96	138.40	194.93					5,741.90
	519308 · Credit card/ACH fee	0.00	0.00	11,827.38	0.00	0.00	0.00					11,827.38
	519309 · Payroll service fees	0.00	0.00	10,795.83	0.00	0.00	0.00					10,795.83
	<b>Total 519300 · Office Expense</b>	<b>1,919.51</b>	<b>373.03</b>	<b>42,317.79</b>	<b>621.55</b>	<b>321.58</b>	<b>194.93</b>					<b>45,748.39</b>
	533100 · Memberships/Subs/Licensing Fees	130.00	781.95	10,687.99	720.99	0.00	0.00					12,320.93
	542300 · Maintenance-Equipment	0.00	0.00	778.45	6,309.90	0.00	0.00					7,088.35
	545900 · Maintenance-Facilities & Imprv											
	545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	15,276.69	0.00	0.00					15,276.69
	545904 · Pool Supplies	0.00	0.00	0.00	108.28	0.00	0.00					108.28
	545905 · Locks & Security System	154.50	142.83	1,297.87	0.00	135.94	0.00					1,731.14
	545906 · Signage Expense	0.00	0.00	22.47	13.99	0.00	0.00					36.46
	545907 · General Electrical Expense	0.00	0.00	0.00	1,550.00	0.00	0.00					1,550.00
	545909 · Other General Maintenance	0.00	15.15	2,383.42	856.32	0.00	0.00					3,254.89
	545911 · Landscape/Garden Expense	0.00	1,068.30	0.00	0.00	0.00	0.00					1,068.30
	545912 · Vehicle Expense	0.00	0.00	948.48	0.00	0.00	0.00					948.48
	545913 · Ground/Facility Improvements	0.00	0.00	1,681.50	0.00	0.00	0.00					1,681.50
	<b>Total 545900 · Maintenance-Facilities &amp; Imprv</b>	<b>154.50</b>	<b>1,226.28</b>	<b>6,333.74</b>	<b>17,805.28</b>	<b>135.94</b>	<b>0.00</b>					<b>25,655.74</b>
	563800 · Utility Expense											
	563801 · P G & E	0.00	1,858.85	16,000.06	20,197.97	0.00	0.00					38,056.88
	563802 · Water	805.35	1,930.34	1,589.72	4,027.07	0.00	0.00					8,352.48
	563803 · Sewer Fees	0.00	0.00	6,255.34	0.00	0.00	0.00					6,255.34
	563800 · Utility Expense - Other	0.00	0.00	0.00	0.00	0.00	0.00					0.00



Highlands Recreation District		WITHOUT ALLOCATIONS FROM "OTHER"						10:31 AM
Profit & Loss by Class								12/04/2024
July through November 2024								Accrual Basis
FISCAL YEAR TO DATE		ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
	Total 563800 · Utility Expenses	805.35	3,789.19	23,845.12	24,225.04	0.00	0.00	52,664.70
	585600 · Contract Expenses							
	585601 · Audit Fees	0.00	0.00	1,056.25	0.00	0.00	0.00	1,056.25
	585603 · Legal fees	0.00	0.00	7,476.67	0.00	0.00	0.00	7,476.67
	585604 · Consultants	0.00	0.00	64,048.10	0.00	0.00	0.00	64,048.10
	585600 · Contract Expenses - Other	0.00	0.00	38,750.00	0.00	0.00	0.00	38,750.00
	Total 585600 · Contract Expenses	0.00	0.00	111,331.02	0.00	0.00	0.00	111,331.02
	596600 · Program Specific Expenses							
	596601 · Buses-ASP	6,032.00	0.00	0.00	0.00	0.00	0.00	6,032.00
	596602 · Spec Act-ASP	2,028.75	0.00	0.00	0.00	0.00	0.00	2,028.75
	596603 · Snacks-ASP	4,843.25	0.00	0.00	0.00	0.00	0.00	4,843.25
	596604 · Supplies-ASP	3,081.46	0.00	0.00	0.00	0.00	0.00	3,081.46
	596607 · Misc Exp-POOL	0.00	0.00	0.00	1,249.79	0.00	0.00	1,249.79
	596608 · Misc Exp-ASP	1,404.69	0.00	0.00	0.00	0.00	0.00	1,404.69
	596610 · Misc Exp-OFFICE	0.00	0.00	926.47	0.00	0.00	0.00	926.47
	596611 · Misc Exp-OTHER	0.00	16.39	1,141.65	0.00	0.00	0.00	1,158.04
	596612 · Special Events	0.00	0.00	0.00	0.00	0.00	2,782.10	2,782.10
	596613 · Conferences/Seminars	495.00	80.00	0.00	150.00	0.00	0.00	725.00
	596614 · Pool Supplies	0.00	0.00	0.00	1,508.89	0.00	0.00	1,508.89
	596616 · Incrowd Rent	6,122.45	0.00	0.00	0.00	0.00	0.00	6,122.45
	596617 · Seasonal Programs	158.08	0.00	0.00	0.00	0.00	8.99	167.07
	596621 · EEC supplies	0.00	3,195.67	0.00	0.00	0.00	0.00	3,195.67
	596622 · EEC Snacks	0.00	1,979.23	0.00	0.00	0.00	0.00	1,979.23
	596623 · EEC Special Activities	0.00	1,228.93	0.00	0.00	0.00	0.00	1,228.93
	596624 · EEC Misc	0.00	234.45	0.00	0.00	0.00	0.00	234.45
	596625 · Pool Concessions	0.00	0.00	0.00	1,453.07	0.00	0.00	1,453.07
	596626 · Misc Exp-SWIM TEAM	0.00	0.00	0.00	2,956.38	0.00	0.00	2,956.38
	596627 · Staff Development	0.00	1,200.00	0.00	0.00	0.00	0.00	1,200.00
	596628 · Certification Expense	47.94	0.00	0.00	0.00	0.00	0.00	47.94
	Total 596600 · Program Specific Expenses	24,213.62	7,934.67	2,068.12	7,318.13	0.00	2,791.09	44,325.63



Highlands Recreation District

Profit & Loss by Class

July through November 2024

**FISCAL YEAR TO DATE**

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL	10:31 AM
								12/04/2024
<b>WITHOUT ALLOCATIONS FROM "OTHER"</b>								Accrual Basis
6331 • Bond Interest Expense	0.00	29,124.50	0.00	0.00	0.00	0.00	29,124.50	
6332 • Bond Principal exp	0.00	148,000.00	0.00	0.00	0.00	0.00	148,000.00	
671200 • Telephone Service Charges	368.75	0.00	1,261.62	0.00	0.00	0.00	1,630.37	
673100 • Insurance								
673101 • CAPRI-WORKERS COMP	1,269.92	2,028.33	2,134.16	3,121.84	176.39	88.11	8,818.75	
673102 • CAPRI-GEN INS	0.00	0.00	50,235.83	0.00	0.00	0.00	50,235.83	
<b>Total 673100 • Insurance</b>	<b>1,269.92</b>	<b>2,028.33</b>	<b>52,369.99</b>	<b>3,121.84</b>	<b>176.39</b>	<b>88.11</b>	<b>59,054.58</b>	
7211 • Fixed Assets-Structures/Improve								
721101 • Construction in Progress	0.00	0.00	660.00	0.00	0.00	0.00	660.00	
721102 • Fixed Assets-Not Capitalized	0.00	0.00	127.28	0.00	0.00	0.00	127.28	
<b>Total 7211 • Fixed Assets-Structures/Improve</b>	<b>0.00</b>	<b>0.00</b>	<b>787.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>787.28</b>	
7311 • Fixed Assets-Equipment								
731101 • Equip-Not Capitalized	0.00	2,340.90	1,076.25	0.00	0.00	0.00	3,417.15	
<b>Total 7311 • Fixed Assets-Equipment</b>	<b>0.00</b>	<b>2,340.90</b>	<b>1,076.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,417.15</b>	
<b>Total Expense</b>	<b>229,063.12</b>	<b>487,570.54</b>	<b>459,543.69</b>	<b>216,197.08</b>	<b>21,520.97</b>	<b>29,054.33</b>	<b>1,442,949.73</b>	
<b>Net Income</b>	<b>187,230.38</b>	<b>-19,741.21</b>	<b>-246,753.25</b>	<b>46,929.71</b>	<b>18,390.53</b>	<b>-1,467.03</b>	<b>-15,410.87</b>	

Note #1: This report does not include any data from SMC Treasury for the month of November 2024. The SMC Report reflecting Nov 2024 property tax income and accounting/bank expenses will be forthcoming on the SMC Report issued by mid-December, at which time this data will be adjusted accordingly.

Note #2: This figure incl. \$24,615.99 of Property Tax revenue rc'vd via SMC Activity Report dated 11/14/24 and recorded after the October 2024 Financial Stmtts were prepared.

Note #3: This figure incl. \$43,200.05 of Interest Income rc'vd via SMC Activity Report dated 11/14/24 and recorded after the October 2024 Financial Stmtts were prepared.

Note #4: Quality Improvement Grant Funds spent in FY24-25 were received and deposited in FY23-24.

Note #5: This ledger code offsets the Liability Account for Compensated Absences on the Balance Sheet. Liabilities are less FYTD than at previous FYE.



Highlands Recreation District										10:31 AM	
Profit & Loss by Class										12/04/2024	
July through November 2024										Accrual Basis	
FISCAL YEAR TO DATE											
		ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL			
Income											
102100 · Property Taxes	Notes #1 & 2	0.00	0.00	68,048.28	0.00	0.00	0.00	68,048.28			
102101 · ERAF		0.00	0.00	92,764.48	0.00	0.00	0.00	92,764.48			
152100 · Interest Earned	Notes #1 & 3	0.00	0.00	44,248.53	0.00	0.00	0.00	44,248.53			
1997 · Capital Grants & Contrib	Note #4	0.00	-2,084.88	0.00	0.00	0.00	0.00	-2,084.88			
232100 · Park & Recreation Fees											
232101 · Refunds of Fees		-784.00	0.00	0.00	-4,296.00	0.00	-3,738.20	-8,818.20			
232103 · Deposits Received/Returned		0.00	0.00	0.00	-2,100.00	-925.00	0.00	-3,025.00			
232100 · Park & Recreation Fees - Other		417,077.50	469,914.21	7,180.87	269,522.79	40,836.50	31,325.50	1,235,857.37			
Total 232100 · Park & Recreation Fees		416,293.50	469,914.21	7,180.87	263,126.79	39,911.50	27,587.30	1,224,014.17			
265800 · Miscellaneous Revenue		0.00	0.00	548.28	0.00	0.00	0.00	548.28			
Total Income		416,293.50	467,829.33	212,790.44	263,126.79	39,911.50	27,587.30	1,427,538.86			
Gross Profit		416,293.50	467,829.33	212,790.44	263,126.79	39,911.50	27,587.30	1,427,538.86			
Expense											
411100 · Permanent Salaries		55,971.68	51,668.08	15,391.02	15,391.02	3,420.23	3,420.23	145,262.25			
411101 · Temporary Out of Class		0.00	0.00	4,500.00	6,600.00	0.00	0.00	11,100.00			
416101 · Office Wages		12,311.56	12,311.56	12,311.56	12,311.56	6,155.78	6,155.78	61,557.78			
416102 · Pool Wages		0.00	0.00	0.00	130,361.41	0.00	0.00	130,361.41			
416103 · Maintenance Wages		7,234.23	7,234.23	7,234.23	7,234.23	1,607.61	1,607.61	32,152.13			
416104 · Supervision Wages		0.00	0.00	0.00	0.00	16,959.03	8,332.36	25,291.39			
416105 · Program Specialist		0.00	0.00	0.00	0.00	0.00	13,900.80	13,900.80			
416107 · ASP/Camp Wages		127,323.17	0.00	0.00	0.00	0.00	1,156.43	128,479.60			
416108 · EEC Wages		0.00	210,243.93	0.00	0.00	0.00	0.00	210,243.93			
416110 · Vacation Expense	Note #5	0.00	0.00	-5,216.86	0.00	0.00	0.00	-5,216.86			
431100 · Social Security		12,576.87	17,333.51	2,292.84	10,767.21	1,540.01	1,086.79	45,597.21			
431200 · Medicare Contribution		2,941.38	4,053.87	536.23	2,518.04	360.16	254.18	10,663.88			
463100 · District Employee Benefits		17,665.21	23,033.86	5,241.39	9,034.43	3,050.29	3,043.07	61,068.25			
512100 · Clothing & Uniforms		1,302.55	0.00	9.91	428.11	0.00	0.00	1,740.57			
515600 · Household Expense											
515601 · Recology		1,296.56	1,296.56	1,296.56	1,296.56	288.13	288.13	5,762.50			



Highlands Recreation District		10:31 AM					
Profit & Loss by Class		12/04/2024					
July through November 2024		Accrual Basis					
FISCAL YEAR TO DATE		INCLUDES ALLOCATIONS FROM "OTHER"					
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
515602 · Janitorial Supplies	660.09	1,950.42	560.50	1,141.11	124.56	124.56	4,561.25
515605 · Cleaning Company	6,129.45	8,172.60	69.39	4,086.30	817.26	0.00	19,275.00
<b>Total 515600 · Household Expense</b>	<b>8,086.11</b>	<b>11,419.59</b>	<b>1,926.46</b>	<b>6,523.98</b>	<b>1,229.94</b>	<b>412.68</b>	<b>29,598.75</b>
<b>519300 · Office Expense</b>							
519301 · Outside Printing & Copy Serv	2,026.88	2,026.88	2,026.88	2,164.23	450.42	450.42	9,145.71
519303 · General Office Supplies	406.77	409.37	406.77	511.06	273.57	90.39	2,097.93
519304 · Advertising/Recruiting	659.51	266.94	0.00	327.95	0.00	0.00	1,254.40
519305 · Postage & Mailing Expense	1,099.18	1,099.18	1,099.18	1,099.18	244.26	244.26	4,885.24
519307 · Other Office Expense	2,158.45	1,001.94	898.45	950.41	338.06	394.59	5,741.90
519308 · Credit card/ACH fee	2,661.16	2,661.16	2,661.16	2,661.16	591.37	591.37	11,827.38
519309 · Payroll service fees	2,429.06	2,429.06	2,429.06	2,429.06	539.79	539.79	10,795.83
<b>Total 519300 · Office Expense</b>	<b>11,441.01</b>	<b>9,894.53</b>	<b>9,521.50</b>	<b>10,143.05</b>	<b>2,437.47</b>	<b>2,310.82</b>	<b>45,748.39</b>
533100 · Memberships/Subs/Licensing Fees	2,534.80	3,186.75	2,404.80	3,125.79	534.40	534.40	12,320.93
542300 · Maintenance-Equipment	0.00	0.00	778.45	6,309.90	0.00	0.00	7,088.35
545900 · Maintenance-Facilities & Imprv							
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	15,276.69	0.00	0.00	15,276.69
545904 · Pool Supplies	0.00	0.00	0.00	108.28	0.00	0.00	108.28
545905 · Locks & Security System	446.52	434.85	292.02	292.02	200.83	64.89	1,731.14
545906 · Signage Expense	5.06	5.06	5.06	19.05	1.12	1.12	36.46
545907 · General Electrical Expense	0.00	0.00	0.00	1,550.00	0.00	0.00	1,550.00
545909 · Other General Maintenance	536.27	551.42	536.27	1,392.59	119.17	119.17	3,254.89
545911 · Landscape/Garden Expense	0.00	1,068.30	0.00	0.00	0.00	0.00	1,068.30
545912 · Vehicle Expense	213.41	213.41	213.41	213.41	47.42	47.42	948.48
545913 · Ground/Facility Improvements	378.34	378.34	378.34	378.34	84.08	84.08	1,681.50
<b>Total 545900 · Maintenance-Facilities &amp; Imprv</b>	<b>1,579.59</b>	<b>2,651.37</b>	<b>1,425.09</b>	<b>19,230.37</b>	<b>452.63</b>	<b>316.69</b>	<b>25,655.74</b>
<b>563800 · Utility Expense</b>							
563801 · P G & E	3,600.01	5,458.86	3,600.01	23,797.98	800.00	800.00	38,056.88
563802 · Water	1,163.04	2,288.03	357.69	4,384.76	79.49	79.49	8,352.48
563803 · Sewer Fees	1,407.45	1,407.45	1,407.45	1,407.45	312.77	312.77	6,255.34
563800 · Utility Expense - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Highlands Recreation District							10:31 AM
Profit & Loss by Class							12/04/2024
July through November 2024							Accrual Basis
FISCAL YEAR TO DATE							
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
Total 563800 · Utility Expense	6,170.50	9,154.34	5,365.15	29,590.19	1,192.26	1,192.26	52,664.70
585600 · Contract Expenses							
585601 · Audit Fees	237.66	237.66	237.66	237.66	52.81	52.81	1,056.25
585603 · Legal fees	1,682.25	1,682.25	1,682.25	1,682.25	373.83	373.83	7,476.67
585604 · Consultants	14,410.82	14,410.82	14,410.82	14,410.82	3,202.41	3,202.41	64,048.10
585600 · Contract Expenses - Other	8,718.75	8,718.75	8,718.75	8,718.75	1,937.50	1,937.50	38,750.00
Total 585600 · Contract Expenses	25,049.48	25,049.48	25,049.48	25,049.48	5,566.55	5,566.55	111,331.02
596600 · Program Specific Expenses							
596601 · Buses-ASP	6,032.00	0.00	0.00	0.00	0.00	0.00	6,032.00
596602 · Spec Act-ASP	2,028.75	0.00	0.00	0.00	0.00	0.00	2,028.75
596603 · Snacks-ASP	4,843.25	0.00	0.00	0.00	0.00	0.00	4,843.25
596604 · Supplies-ASP	3,081.46	0.00	0.00	0.00	0.00	0.00	3,081.46
596607 · Misc Exp-POOL	0.00	0.00	0.00	1,249.79	0.00	0.00	1,249.79
596608 · Misc Exp-ASP	1,404.69	0.00	0.00	0.00	0.00	0.00	1,404.69
596610 · Misc Exp-OFFICE	208.46	208.46	208.46	208.46	46.32	46.32	926.47
596611 · Misc Exp-OTHER	256.87	273.26	256.87	256.87	57.08	57.08	1,158.04
596612 · Special Events	0.00	0.00	0.00	0.00	0.00	2,782.10	2,782.10
596613 · Conferences/Seminars	495.00	80.00	0.00	150.00	0.00	0.00	725.00
596614 · Pool Supplies	0.00	0.00	0.00	1,508.89	0.00	0.00	1,508.89
596616 · Incrowd Rent	6,122.45	0.00	0.00	0.00	0.00	0.00	6,122.45
596617 · Seasonal Programs	158.08	0.00	0.00	0.00	0.00	8.99	167.07
596621 · EEC supplies	0.00	3,195.67	0.00	0.00	0.00	0.00	3,195.67
596622 · EEC Snacks	0.00	1,979.23	0.00	0.00	0.00	0.00	1,979.23
596623 · EEC Special Activities	0.00	1,228.93	0.00	0.00	0.00	0.00	1,228.93
596624 · EEC Misc	0.00	234.45	0.00	0.00	0.00	0.00	234.45
596625 · Pool Concessions	0.00	0.00	0.00	1,453.07	0.00	0.00	1,453.07
596626 · Misc Exp-SWIM TEAM	0.00	0.00	0.00	2,956.38	0.00	0.00	2,956.38
596627 · Staff Development	0.00	1,200.00	0.00	0.00	0.00	0.00	1,200.00
596628 · Certification Expense	47.94	0.00	0.00	0.00	0.00	0.00	47.94
Total 596600 · Program Specific Expenses	24,678.95	8,400.00	465.33	7,783.46	103.41	2,894.50	44,325.63



Highlands Recreation District												10:31 AM	
Profit & Loss by Class		INCLUDES ALLOCATIONS FROM "OTHER"											
July through November 2024													
FISCAL YEAR TO DATE		ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL					12/04/2024
													Accrual Basis
6331	Bond Interest Expense	0.00	21,843.38	3,640.56	0.00	3,640.56	0.00	29,124.50					
6332	Bond Principal exp	0.00	111,000.00	18,500.00	0.00	18,500.00	0.00	148,000.00					
671200	Telephone Service Charges	368.75	0.00	1,261.62	0.00	0.00	0.00	1,630.37					
673100	Insurance												
673101	CAPRI-WORKERS COMP	1,750.11	2,508.52	480.19	3,602.03	283.10	194.82	8,818.75					
673102	CAPRI-GEN INS	11,303.06	11,303.06	11,303.06	11,303.06	2,511.79	2,511.79	50,235.83					
	Total 673100 - Insurance	13,053.17	13,811.58	11,783.25	14,905.09	2,794.89	2,706.61	59,054.58					
7211	Fixed Assets-Structures/Improve												
	721101 - Construction in Progress	0.00	0.00	660.00	0.00	0.00	0.00	660.00					
	721102 - Fixed Assets-Not Capitalized	28.64	28.64	28.64	28.64	6.36	6.36	127.28					
	Total 7211 - Fixed Assets-Structures/Improve	28.64	28.64	688.64	28.64	6.36	6.36	787.28					
7311	Fixed Assets-Equipment												
	731101 - Equip-Not Capitalized	242.16	2,583.06	242.16	242.16	53.81	53.81	3,417.15					
	Total 7311 - Fixed Assets-Equipment	242.16	2,583.06	242.16	242.16	53.81	53.81	3,417.15					
	Total Expense	330,559.79	544,901.74	125,352.79	317,578.10	69,605.39	54,951.92	1,442,949.73					
	Net Income	85,733.71	-77,072.41	87,437.65	-54,451.31	-29,693.89	-27,364.62	-15,410.87					
	Net Income	187,230.38	-19,741.21	-246,753.25	46,929.71	18,390.53	-1,467.03	-15,410.87					
<p>Note #1: This report does not include any data from SMC Treasury for the month of November 2024. The SMC Report reflecting Nov 2024 property tax income and accounting/bank expenses will be forthcoming on the SMC Report issued by mid-December, at which time this data will be adjusted accordingly.</p>													
<p>Note #2: This figure incl. \$24,615.99 of Property Tax revenue rc'vd via SMC Activity Report dated 11/14/24 and recorded after the October 2024 Financial Stmtts were prepared.</p>													
<p>Note #3: This figure incl. \$43,200.05 of Interest Income rc'vd via SMC Activity Report dated 11/14/24 and recorded after the October 2024 Financial Stmtts were prepared.</p>													
<p>Note #4: Quality Improvement Grant Funds spent in FY24-25 were received and deposited in FY23-24.</p>													
<p>Note #5: This ledger code offsets the Liability Account for Compensated Absences on the Balance Sheet. Liabilities are less FYTD than at previous FYE.</p>													



P&L Budget Comparison (modified accr basis) July 24 through Nov 24		Plug in new month #'s in column B, then copy & paste #'s to appropriate month in O-Z columns								APPROVED	100%	DIFF
	Nov 24	Nov 23	Nov 22	July 22 - Nov	July 23 - Nov	Jul 24 - Nov	Nov	Jul 24 - Nov	BUDGET	% of Budget	Budget - Current YTD	
Unrestricted beginning Fund Balance												
Income												
102100 Property Taxes	0.00	31,517.10	21,779.95	23,728.54	56,196.93	68,048.28	682,624.00	9.97%	614,575.72			
102101 ERAF	0.00	0.00	0.00	80,874.42	92,992.23	92,764.48	179,363.00	51.72%	86,598.52			
152100 Interest Earned	295.66	48.39	11,003.25	12,259.80	59,428.69	44,248.53	150,000.00	29.50%	105,751.47			
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	-164.07	0.00	0.00	0.00	0.00	-2,084.88	9,618.00	-21.68%	11,702.88			
232100 Park & Recreation Fees												
ASP	96,746.00	84,482.00	72,735.30	356,754.30	380,245.86	416,293.50	1,087,500.00	38.28%	671,206.50			
Pool	37,994.54	34,558.91	34,215.87	177,515.87	220,486.58	263,126.79	543,000.00	48.46%	279,873.21			
Seasonal Prog	3,788.20	5,545.10	12,793.60	60,940.12	39,895.69	27,587.30	168,000.00	16.42%	140,412.70			
Fac Rental	8,626.50	8,624.00	5,461.50	34,119.00	40,486.50	39,911.50	106,500.00	37.48%	66,588.50			
EEC	91,377.21	118,313.80	115,546.40	527,484.30	547,950.32	469,914.21	1,295,643.00	36.27%	825,728.79			
Other	814.55	983.77	0.00	0.00	7,463.14	7,180.87	18,900.00	37.99%	11,719.13			
Transaction fees	0.00	0.00	1,176.01	6,827.14	0.00	0.00	0.00	0.00%	-			
Total Park & Rec fees	239,347.00	277,461.47	241,928.68	1,163,640.73	1,346,299.15	1,224,014.17	3,219,543.00	38.02%	1,995,528.83			
264200 State-Dated Checks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-			
265800 Miscellaneous Revenue **	25.00	20.00	535.00	5,657.82	2,776.86	548.28	0.00	0.00%	(548.28)			
<b>Total Income</b>	<b>239,503.59</b>	<b>284,093.07</b>	<b>275,246.88</b>	<b>1,286,161.31</b>	<b>1,447,922.80</b>	<b>1,427,538.86</b>	<b>4,241,147.00</b>	<b>33.66%</b>	<b>2,813,608.14</b>			
Expense												
411100 Permanent Salaries	54,314.13	40,377.12	18,487.70	89,169.76	194,533.00	145,262.25	523,947.00	27.72%	378,684.75			
411101 Temporary Out of Class	1,800.00	0.00	4,278.58	20,892.90	0.00	11,100.00	0.00	0.00%	(11,100.00)			
416101 Office Wages	17,171.00	12,161.34	9,907.42	48,861.59	54,116.38	61,557.78	164,208.00	37.49%	102,650.22			
416102 Pool Wages	26,135.48	24,303.06	19,151.36	111,683.44	126,221.53	130,381.41	305,138.00	42.72%	174,778.59			
416103 Maintenance Wages	9,371.39	5,661.66	5,391.23	24,610.30	25,996.05	32,152.13	85,690.00	37.52%	53,537.87			
416104 Supervision Wages	7,481.18	5,284.22	5,161.79	22,581.03	21,937.83	25,291.39	63,745.00	39.68%	38,453.61			
416106 EEP Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-			
416105 Program Specialist-Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-			
416107 ASP/Camp Wages	32,793.95	25,156.25	17,027.52	97,663.53	118,452.13	128,479.60	325,000.00	39.53%	196,520.40			
416108 EEC Wages	54,956.99	40,693.37	43,328.81	190,975.17	187,472.55	210,243.93	600,000.00	35.04%	389,756.07			
416110 Vacation Expense	1,483.57	-4,367.62	2,299.02	-3,015.24	3,738.14	-5,216.86	0.00	0.00%	5,216.86			
431100 Social Security	12,727.33	9,423.56	7,484.91	37,020.49	44,728.76	45,597.21	128,199.00	35.57%	82,601.79			
431200 Medicare Contribution	2,976.55	2,194.03	1,750.50	8,658.00	10,449.31	10,663.88	29,982.00	35.57%	19,318.12			
445100 Unemployment Insurance	0.00	0.00	0.00	0.00	32.00	0.00	1,000.00	0.00%	1,000.00			
463100 District Employee Benefits	10,183.27	14,856.54	13,085.07	58,004.52	75,467.38	61,068.25	226,626.00	26.95%	165,557.75			
<b>PAYROLL EXP SUBTOTAL</b>	<b>233,394.84</b>	<b>175,743.53</b>	<b>147,353.91</b>	<b>707,105.49</b>	<b>863,145.06</b>	<b>856,580.97</b>	<b>2,453,535.00</b>	<b>34.91%</b>	<b>1,596,974.03</b>			
416105 Program Specialist - Vendor	0.00	4,547.60	7,066.57	26,697.05	18,400.20	13,900.80	88,000.00	15.80%	74,099.20			
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	428.11	0.00	436.65	669.28	1,323.72	1,740.57	10,650.00	16.34%	8,909.43			
515600 Household Expense	5,838.92	5,436.33	6,186.42	23,980.60	27,029.77	29,598.75	78,300.00	37.80%	48,701.25			
519300 Office Expense	12,329.44	12,662.01	5,663.99	42,033.54	47,305.99	45,748.39	150,888.00	30.32%	105,139.61			
533100 Memberships	1,428.99	45.00	558.04	7,744.95	12,471.00	12,320.93	25,945.00	47.49%	13,624.07			
542300 Maintenance-Equipment	0.00	822.00	3,302.94	12,071.30	8,039.81	7,088.35	21,175.00	33.48%	14,086.65			
545900 Maintenance-Facilities & Imprv	3,312.08	3,405.33	10,116.01	38,044.22	32,256.86	25,655.74	124,073.00	20.68%	98,417.26			
563800 Utility Expense	16,040.27	14,518.11	16,384.72	42,869.93	53,376.31	52,664.70	158,625.00	33.20%	105,960.30			
572200 Employee Expense Reimb	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-			
585600 Contract Expenses	420.00	8,582.60	10,665.51	23,601.01	17,573.20	111,331.02	163,975.00	67.90%	52,643.98			
596600 Program Specific Expenses	6,480.14	6,881.71	11,729.87	38,905.29	47,897.38	44,325.63	166,275.00	28.66%	121,949.37			
671200 Telephone Service Charges	322.67	334.52	325.57	1,575.27	1,654.09	1,630.37	5,250.00	31.05%	3,619.63			
673100 Insurance	11,810.92	437.58	0.00	70,643.50	48,709.92	59,054.58	159,872.00	36.94%	100,817.42			
721102 F/A Struct. & Imprvmnts not cap.	0.00	0.00	0.00	0.00	0.00	127.28	33,500.00	0.38%	33,372.72			
731101 F/A Equipment not capitalized	214.35	0.00	0.00	0.00	4,563.16	3,417.15	10,700.00	31.94%	7,282.85			
<b>TOTAL OPERATING EXPENSES</b>	<b>292,020.73</b>	<b>233,396.32</b>	<b>219,797.20</b>	<b>1,035,941.43</b>	<b>1,183,746.47</b>	<b>1,265,165.23</b>	<b>3,650,763.00</b>	<b>34.65%</b>	<b>2,385,597.77</b>			
<b>NET INCOME AFTER OPERATING EXP</b>	<b>-52,517.14</b>	<b>75,650.64</b>	<b>55,449.68</b>	<b>250,219.88</b>	<b>373,947.39</b>	<b>162,373.63</b>	<b>634,585.00</b>	<b>25.59%</b>	<b>472,211.37</b>			
633100 Bond-Interest Expense	0.00	0.00	0.00	33,495.50	31,356.50	29,124.50	60,481.00	48.15%	31,356.50			
633200 Bond-Principal Expense	0.00	0.00	0.00	138,000.00	144,000.00	148,000.00	144,000.00	102.78%	(4,000.00)			
721100 Fixed Assets-Structures/Improv	0.00	0.00	0.00	0.00	0.00	0.00	175,000.00	0.00%	175,000.00			
721101 Construction in Progress	0.00	0.00	0.00	0.00	13,020.48	660.00	0.00	0.00%	(660.00)			
731100 Fixed Assets-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	8,250.00	0.00%	8,250.00			
<b>TOTAL FIXED ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,020.48</b>	<b>660.00</b>	<b>183,250.00</b>	<b>0.36%</b>	<b>182,590.00</b>			
<b>NET INC AFTER OPEX, BOND INT &amp; PRINC PYMT. &amp; F/A</b>	<b>-52,517.14</b>	<b>75,650.64</b>	<b>55,449.68</b>	<b>78,724.38</b>	<b>185,570.41</b>	<b>-15,410.87</b>	<b>202,654.00</b>	<b>-7.60%</b>	<b>218,064.87</b>			
80002 Accrued Bond Interest payable						4,854.10						
80003 Accrued Bond Principal						12,333.35						
861100 Approp. for Contingencies							350,000.00					
088300 Capital Reserve							473,296.00					
882100 General Reserve							250,000.00					
Building Renovations Reserve							100,000.00					
<b>Unassigned Fund balance</b>							<b>3,753,638.00</b>					
<b>Note: Three payroll checks were issued in the month of November 2024</b>												
<b>This report does not include any data from SMC Treasury for the month of November 2024. The SMC Report reflecting Nov 2024 property tax income and accounting/bank expenses will be forthcoming on the SMC Report issued by mid-December, at which time this data will be adjusted accordingly.</b>												



## MEMORANDUM

Date: December 10, 2024

To: HRD Board of Directors

From: Tamsen Burke, General Manager

Re: **Draft** 2025-2026 Budget Schedule

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### **Background:**

After reviewing the process for the development and adoption of the Highlands Recreation District 2024-2025 Budget in compliance with the procedures outlined in the Government Code Title 6 Districts, Division 3 Community Service Districts, Part 3. Purposes, Services and Facilities Chapter 2, Finance (61100-61226.5), I am making a recommendation to the Board of Directors to adopt an operating budget schedule methodology and practice.

In preparation of the schedule, the reference to CA Government Codes for Districts Finance below outlines preliminary budget processes which conform to generally accepted accounting and budgeting procedures for special districts. The schedule is to provide directions, timing, and workflows for the Board of Directors, the General Manager, and Department Directors in the preparation of the budget on an annual basis.

### **Operating Budget Development Planning Cycle**

1. Establish an operating budget development plan schedule and methodology which ensures philosophy and practice to align with HRD strategic direction and goal and to mitigate budget challenges.
2. Determine operating budget planning process based Zero-based budget, static or incremental, performance-based budget, an activity-based budget, and a value proposition budget decisions for fund allocation and revenue goals.
  - a. Provides opportunities to set realistic strategic direction of the Highlands Recreation District and aligns internal goals.
  - b. Ensure financial stability for a balanced budget with operating expenses and revenue goals met.

- c. Establish funding priorities and identify revenue sources such as tuition, programs/rentals, and a foundation.
  - d. Establish cost allocation for direct cost and indirect for cost recovery of shared resources/expenses.
  - e. Establish resource prioritization for projects, deferred maintenance, on owned buildings, structures, and related HRD property.
3. Develop key financial assumptions to forecast operating budget and deliverables.
    - a. Property Tax, Grants, EARF
    - b. Revenue Assumptions
    - c. Fixed Cost - Workforce investment (compensation, and health care)
    - d. Future growth, financial impacts, and uncertainty (inflation, emergency provisions), and
    - e. Establish contingency planning and strategies to bridge budget gaps.
  4. Develop designated balances for short term obligations, capital infrastructure, catastrophic events, and reserves for economic uncertainty.
  5. Assess Financial Health including assets and liabilities, tax planning and strategies.
  6. Board of Director and newly elected members training on strategic direction and goals of the organization, financial planning, and compliance requirements for District Finance.

**Important Compliance Points:**

1. The Board of Directors adopts a preliminary budget that conforms to generally accepted accounting and budgeting procedures for special districts.
2. On or before July 1 of each year or, for districts using two one-year budgets or a biennial budget, every other year, the board of directors shall publish a notice stating all the following:
  - a. Either that it has adopted a preliminary budget or that the general manager has prepared a proposed final budget which is available for inspection at a time and place within the district specified in the notice.
  - b. The date, time, and place when the board of directors will meet to adopt the final budget and that any person may appear and speak regarding any item in the budget or regarding the addition of other items.
  - c. The Board of Directors shall publish the notice at least two weeks before the hearing in at least one newspaper of general circulation in the district pursuant to Section 6061.
  - d. 61113. The board of directors shall adopt a resolution establishing its appropriations limit, if any, and make other necessary determinations for the

following fiscal year pursuant to Article XIII B of the California Constitution and Division 9 (commencing with Section 7900).

- e. 61115. The board of directors may, by resolution or ordinance, do the following:
  - i. Establish rates or other charges for services and facilities that the district provides.
  - ii. Provide for the collection and enforcement of those rates or other charges.
3. On or before September 1 of each year or, for districts using two one-year budgets or a biennial budget, every other year, the board of directors shall adopt a final budget that conforms to generally accepted accounting and budgeting procedures for special districts. The general manager shall forward a copy of the final budget to the auditor of each county in which the district is located.

## **Conclusion**

Based on the needs of the annual budget planning schedule, process and to meet required compliance, the Highlands Recreation District must articulate the practices and methodologies utilized in determining annual budgets which should result in justifiable distribution of cost and anticipated revenue on an annual basis through planning, preparation, and transparency.

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## **References:**

Government Code – GOV. TITLE 6. DISTRICTS [58000 - 62312] [CHAPTER 2. Finance](#)

Attached: Budget Schedule for 2025-2026



# Highlands Recreation District

**DRAFT #2 (12/10/2024)**

## Budget Development Timeline 2025-2026

### Role & Responsibilities:

1. **Role of the Management Team (General Manager/Asst. GM)** - Develop Budget timeline, assumptions, narratives; conduct budget review sessions with Directors/Supervisors and recommend edits to budget requests; prepare the annual budget according to the HRD Bylaws and budget policies; recommend changes to the Finance Committee and Board of Directors.
2. **Role of the Department Directors and Supervisor** - Prepare preliminary and annual budget requests. Work with the Management Team to review and edit annual budget requests.
3. **Role of Bookkeeper** - Prepare Mid-Year Forecast. Work with Management Team to review and implement approved budget for accounting purposes.
4. **Role of the Finance Committee** - Review and recommend budget schedule, allocations, policies, and annual budget to the Board of Directors. Conduct budget review sessions with General Supervisors and recommend edits to the budget requests.
5. **Role of the Budget Committee & Board** - Approve the budget schedule, budget assumptions, policies, and annual budget.

### Schedule:

- |                      |   |
|----------------------|---|
| <b>November 2024</b> | <b>Management Team:</b> Draft budget development timeline. Approve manager budget templates.  |
| <b>November 2024</b> | <b>Board of Directors and/or Finance Committee:</b> Review budget schedule timeline, guidelines for budget development, and budget compliance policies per Government Code Title 6 Districts, Division 3 Community Service Districts, Part 3. Purposes, Services and Facilities Chapter 2, Finance (61100-61226.5). |
| <b>December 2024</b> | <b>Board of Directors:</b> Approve budget development timeline, guidelines for budget development, and budget policies.<br><br><b>Departments Directors &amp; Supervisors:</b> Approved budget development schedule is sent to all Directors & Supervisors.   |

**January 2025**

**Department Directors & Supervisors:** Identify milestones, review budget assumptions, develop narratives and contingency plans, and review budget template and procedures.

**Departments Directors & Supervisors:** Submit forecast for 2024-2025 end of year to General Manager.

**Management:** Present 2024-2025 department goals status, forecast for end of year, and preliminary budget assumptions for 2025- 2026 budget and recommended organizational changes not limited to fees, operations, programs, services to the Board of Directors.

New Board members budget training

**February 2025**

**Management:** Distribute annual budget 2025-2026 request templates to departments.

**Personnel Committee - 1<sup>st</sup> Read -** Discuss compensation, Salary surveys and recommendations, project CPI, and anticipated benefits expenses

**Departments Directors & Supervisors:** Annual budget 2025-2026 requests due to General Manager.

**March 2025**

**Management Team & Budget Committee:** Presentations of departmental budget requests.

**Departments Directors & Supervisors:** Provide responses to Finance Committee inquiries to the Management Team.

**Management Team:** Review final requests and adjust budget

**April 2025**

**Budget & Personnel Committee:** 1<sup>st</sup> Read - Discuss annual budget requests, capital, equipment, and reserve expenditures and recommend edits.

**Board of Directors:** 1<sup>st</sup> Read - Distribute annual budget, budget narrative, capital, equipment, and reserve expenditures recommendations to the Board for review.

**May 2025**

**Budget & Personnel Committee:** 2<sup>nd</sup> Read - Approve annual budget recommendation and forward to the Board. Approve

capital, equipment and reserve expenditures and forward to the Board.

**Board of Directors:** 2<sup>nd</sup> Read - Approve annual budget 2025-2026 as well as approve capital, equipment, and reserve expenditures.

**June 2025**

**Board of Directors:** Adopt resolution establishing appropriations limits, if any, and make other necessary determinations for the following fiscal year pursuant to Article XIII B of the California Constitution and Division 9 (commencing with Section 7900) for audit.

**Management Team:** Prepare budget summary pages, signature pages, and complete packet. Prepare an action memo and list significant changes from 2025-2026.

**Bookkeeper:** Prepare Budget Accounting (Quickbooks)

**July 2025**

**Management:** 2025-2026 Budget Cycle Begins

DRAFT





## MEMORANDUM

Date: December 10, 2024

To: Tamsen Burke, General Manager

From: Meg Catmull, Assistant General Manager

Re: Second Review of Updated Injury and Illness Prevention Program (IIPP) Policy

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### Overview

The current Injury and Illness Prevention Program (IIPP), last reviewed in September 2021, requires annual updates to ensure compliance with California Title 8, Section 3203, and to better address the district's safety and health needs. This revised policy incorporates clearer safety protocols, structured training requirements, and improved communication methods to foster a stronger safety culture.

### Rationale for Updating the IIPP

The updated IIPP policy is designed to:

- **Meet Updated Regulatory Standards:** Ensuring compliance with current state requirements and regulatory changes.
- **Enhance Safety and Hazard Mitigation:** Incorporating systematic hazard assessment and correction methods to minimize workplace risks and prevent accidents.
- **Improve Clarity in Roles and Reporting:** Clarifying roles, responsibilities, and reporting protocols for supervisors and employees to support transparent, accountable safety practices.

### Key Changes from the 2021 Policy

- **Expanded Hazard Assessment and Correction:** More frequent and thorough hazard assessments, particularly in high-use areas like aquatics and playgrounds, are documented through structured processes.

- **Strengthened Reporting and Investigation Protocols:**  
Clearer guidelines for reporting and investigating workplace injuries and exposures facilitate quicker corrective actions to prevent recurrence.
- **Comprehensive Training Requirements:**  
The revised policy mandates training for new hires, periodic refreshers, and specialized training tailored to specific roles. Adopting Paylocity’s training program would enhance these efforts at the outlined cost.
- **Enhanced Communication and Employee Engagement:**  
Open communication channels and regular safety meetings encourage employees to report concerns without fear of reprisal, fostering an inclusive safety culture.

**Additional Considerations**

Should the District choose to participate in Paylocity’s online safety trainings, it would incur an additional cost of \$5.30 per employee per month. This cost would align with our commitment to providing accessible, comprehensive training while maintaining compliance with state safety regulations.

**Request for Final Review**

This is the second review of the updated IIPP policy, reflecting our district’s proactive approach to workplace safety and compliance. The revised draft, including the additional cost details for Paylocity training, is provided for your final review and approval.

**Attachments:**

- Exhibit A- California Title 8, Section 3203 (Injury and Illness Prevention Program)
- Exhibit B- IIPP Draft 2025
- Exhibit C- IIPP 2021



### **§3203. Injury and Illness Prevention Program.**

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(a) Effective July 1, 1991, every employer shall establish, implement and maintain an effective Injury and Illness Prevention Program (Program). The Program shall be in writing and, shall, at a minimum:

(1) Identify the person or persons with authority and responsibility for implementing the Program.

(2) Include a system for ensuring that employees comply with safe and healthy work practices. Substantial compliance with this provision includes recognition of employees who follow safe and healthful work practices, training and retraining programs, disciplinary actions, or any other such means that ensures employee compliance with safe and healthful work practices.

(3) Include a system for communicating with employees in a form readily understandable by all affected employees on matters relating to occupational safety and health, including provisions designed to encourage employees to inform the employer of hazards at the worksite without fear of reprisal. Substantial compliance with this provision includes meetings, training programs, posting, written communications, a system of anonymous notification by employees about hazards, labor/management safety and health committees, or any other means that ensures communication with employees.

Exception: Employers having fewer than 10 employees shall be permitted to communicate to and instruct employees orally in general safe work practices with specific instructions with respect to hazards unique to the employees' job assignments as compliance with subsection (a)(3).

(4) Include procedures for identifying and evaluating workplace hazards including scheduled periodic inspections to identify unsafe conditions and work practices.

Inspections shall be made to identify and evaluate hazards:

(A) When the Program is first established.

Exception: Those employers having in place on July 1, 1991, a written Injury and Illness Prevention Program complying with previously existing section 3203.

(B) Whenever new substances, processes, procedures, or equipment are introduced to the workplace that represent a new occupational safety and health hazard; and

(C) Whenever the employer is made aware of a new or previously unrecognized hazard.

(5) Include a procedure to investigate occupational injury or occupational illness.

(6) Include methods and/or procedures for correcting unsafe or unhealthy conditions, work practices and work procedures in a timely manner based on the severity of the hazard:

(A) When observed or discovered; and,

(B) When an imminent hazard exists which cannot be immediately abated without endangering employee(s) and/or property, remove all exposed personnel from the area except those necessary to correct the existing condition. Employees necessary to correct the hazardous condition shall be provided the necessary safeguards.

(7) Provide training and instruction:

(A) When the program is first established.

Exception: Employers having in place on July 1, 1991, a written Injury and Illness Prevention Program complying with the previously existing Accident Prevention Program in Section 3203.

(B) To all new employees.

(C) To all employees given new job assignments for which training has not previously been received.

(D) Whenever new substances, processes, procedures or equipment are introduced to the workplace and represent a new hazard.

(E) Whenever the employer is made aware of a new or previously unrecognized hazard; and,

(F) For supervisors to familiarize themselves with the safety and health hazards to which employees under their immediate direction and control may be exposed.

(8) Allow employee access to the Program.

(A) As used in this subsection:

1. The term "access" means the right and opportunity to examine and receive a copy.

2. The term "designated representative" means any individual or organization to whom an employee gives written authorization to exercise a right of access. A recognized or certified collective bargaining agent shall be treated automatically as a designated representative for the purpose of access to the Program.

3. The term "written authorization" means a request provided to the employer containing the following information:

a. The name and signature of the employee authorizing a designated representative to access the Program on the employee's behalf.

b. The date of the request.

c. The name of the designated representative (individual or organization) authorized to receive the Program on the employee's behalf; and

d. The date upon which the written authorization will expire (if less than one (1) year).

(B) The employer shall provide access to the Program by doing one of the following:

1. Provide access in a reasonable time, place, and manner, but in no event later than five (5) business days after the request for access is received from an employee or designated representative.



a. Whenever an employee or designated representative requests a copy of the Program, the employer shall provide the requester a printed copy of the Program, unless the employee or designated representative agrees to receive an electronic copy of the Program.

b. One printed copy of the Program shall be provided free of charge. If the employee or designated representative requests additional copies of the Program within one (1) year of the previous request and the Program has not been updated with new information since the prior copy was provided, the employer may charge reasonable, non-discriminatory reproduction costs (per Section 3204(e)(1)(E)) for the additional copies. or,

2. Provide unobstructed access through a company server or website, which allows an employee to review, print, and email the current version of the Program. Unobstructed access means that the employee, as part of his or her regular work duties, predictably and routinely uses the electronic means to communicate with management or coworkers.

(C) The Program provided to the employee or designated representative need not include any of the records of the steps taken to implement and maintain the written Program.

(D) If an employer has distinctly different and separate operations with distinctly separate and different Programs, the employer may limit access to the Program (or Programs) applicable to the employee requesting it.

(E) The employer shall communicate the right and procedure to access the Program to all employees.

(F) Nothing in this section is intended to preclude employees and collective bargaining agents from collectively bargaining to obtain access to information in addition to that available under this section.

(b) Records of the steps taken to implement and maintain the Program shall include:

(1) Records of scheduled and periodic inspections required by subsection (a)(4) to identify unsafe conditions and work practices, including person(s) conducting the inspection, the unsafe conditions and work practices that have been identified and action taken to correct the identified unsafe conditions and work practices. These records shall be maintained for at least one (1) year; and

Exception: Employers with fewer than 10 employees may elect to maintain the inspection records only until the hazard is corrected.

(2) Documentation of safety and health training required by subsection (a)(7) for each employee, including employee name or other identifier, training dates, type(s) of training, and training providers. This documentation shall be maintained for at least one (1) year.

EXCEPTION NO. 1: Employers with fewer than 10 employees can substantially comply with the documentation provision by maintaining a log of instructions provided to the employee with respect to the hazards unique to the employees' job assignment when first hired or assigned new duties.

EXCEPTION NO. 2: Training records of employees who have worked for less than one (1) year for the employer need not be retained beyond the term of employment if they are provided to the employee upon termination of employment.

EXCEPTION NO. 3: For Employers with fewer than 20 employees who are in industries that are not on a designated list of high-hazard industries established by the Department of Industrial Relations (Department) and who have a Workers' Compensation Experience Modification Rate of 1.1 or less, and for any employers with fewer than 20 employees who are in industries on a designated list of low-hazard industries established by the Department, written documentation of the Program may be limited to the following requirements:

- A. Written documentation of the identity of the person or persons with authority and responsibility for implementing the program as required by subsection (a)(1).
- B. Written documentation of scheduled periodic inspections to identify unsafe conditions and work practices as required by subsection (a)(4).
- C. Written documentation of training and instruction as required by subsection (a)(7).

EXCEPTION No. 4: Local governmental entities (any county, city, city and county, or district, or any public or quasi-public corporation or public agency therein, including any public entity, other than a state agency, that is a member of, or created by, a joint power agreement) are not required to keep records concerning the steps taken to implement and maintain the Program.

Note1: Employers determined by the Division to have historically utilized seasonal or intermittent employees shall be deemed in compliance with respect to the requirements for a written Program if the employer adopts the Model Program prepared by the Division and complies with the requirements set forth therein.

Note2: Employers in the construction industry who are required to be licensed under Chapter 9 (commencing with Section 7000) of Division 3 of the Business and Professions Code may use records relating to employee training provided to the employer in connection with an occupational safety and health training program approved by the Division, and shall only be required to keep records of those steps taken to implement and maintain the program with respect to hazards specific to the employee's job duties.

(c) Employers who elect to use a labor/management safety and health committee to comply with the communication requirements of subsection (a)(3) of this section shall be presumed to be in substantial compliance with subsection (a)(3) if the committee:

- (1) Meets regularly, but not less than quarterly.
- (2) Prepares and makes available to the affected employees, written records of the safety and health issues discussed at the committee meetings and maintained for review by the Division upon request. The committee meeting records shall be maintained for at least one (1) year.
- (3) Reviews results of the periodic, scheduled worksite inspections.



(4) Reviews investigations of occupational accidents and causes of incidents resulting in occupational injury, occupational illness, or exposure to hazardous substances and, where appropriate, submits suggestions to management for the prevention of future incidents.

(5) Reviews investigations of alleged hazardous conditions brought to the attention of any committee member. When determined necessary by the committee, the committee may conduct its own inspection and investigation to assist in remedial solutions.

(6) Submits recommendations to assist in the evaluation of employee safety suggestions; and

(7) Upon request from the Division, verifies abatement action taken by the employer to abate citations issued by the Division.

Note: Authority cited: Sections 142.3 and 6401.7, Labor Code. Reference: Sections 142.3 and 6401.7, Labor Code.

### **HISTORY**

1. New section filed 4-1-77; effective thirtieth day thereafter (Register 77, No. 14). For former history, see Register 74, No. 43.
2. Editorial correction of subsection (a)(1) (Register 77, No. 41).
3. Amendment of subsection (a)(2) filed 4-12-83; effective thirtieth day thereafter (Register 83, No. 16).
4. Amendment filed 1-16-91; operative 2-15-91 (Register 91, No. 8).
5. Editorial correction of subsections (a), (a)(2), (a)(4)(A) and (a)(7) (Register 91, No. 31).
6. Change without regulatory effect amending subsection (a)(7)(F) filed 10-2-92; operative 11-2-92 (Register 92, No. 40).
7. Amendment of subsection (b)(2), Exception No. 1, new Exception No. 3 through Exception No. 4, Note 2, and amendment of subsection (c)(2) filed 9-13-94; operative 9-13-94 pursuant to Government Code section 11346.2 (Register 94, No. 37).
8. Editorial correction of subsections (a)(6)(A) and (a)(7)(A) (Register 95, No. 22).
9. Amendment of subsections (b)(1)-(2) and (c)(2) filed 6-1-95; operative 7-3-95 (Register 95, No. 22).
10. Editorial correction of subsection (a)(4) (Register 2002, No. 46).
11. New subsections (a)(8)-(a)(8)(F) filed 3-3-2020; operative 7-1-2020 (Register 2020, No. 10).



# Highlands Recreation District

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

# INJURY AND ILLNESS PREVENTION PROGRAM (Draft) January 2025

# INJURY AND ILLNESS PREVENTION PROGRAM FOR NON-HIGH HAZARD EMPLOYERS

Every California employer must establish, implement, and maintain a written Injury and Illness Prevention (IIPP) Program and a copy must be maintained at each workplace or at a central worksite if the employer has non-fixed worksites. The requirements for establishing, implementing, and maintaining an effective written injury and illness prevention program are contained in Title 8 of the California Code of Regulations, Section 3203 (T8 CCR 3203) and consist of the following elements:

- Responsibility
- Compliance
- Communication
- Hazard Assessment
- Accident/Exposure Investigation
- Hazard Correction
- Training and Instruction
- Employee access to the IIPP Program
- Recordkeeping

This model program was prepared for employers in industries determined by Cal/OSHA to be non-high hazard. You are not required to use this program. However, any employer in an industry which has been determined by Cal/OSHA as being non-high hazard who adopts, posts, and implements this model program in good faith is not subject to assessment of a civil penalty for a first violation of T8 CCR 3203.

Proper use of this model program requires the IIPP Program administrator of your establishment to carefully review the requirements for each of the IIPP Program elements found in this model program, fill in the appropriate blank spaces and check those items that are applicable to your workplace. The recordkeeping section requires that the IIPP Program administrator select and implement the category appropriate for your establishment. Sample forms for hazard assessment and correction, accident/exposure investigation, and worker training and instruction are provided with this model program.

This model program must be maintained by the employer to be effective.

Read the Injury and Illness Prevention Program standard online:  
[www.dir.ca.gov/title8/3203.html](http://www.dir.ca.gov/title8/3203.html)





# INJURY AND ILLNESS PREVENTION PROGRAM (IIPP) for Highlands Recreation District

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# **INJURY AND ILLNESS PREVENTION PROGRAM POLICY**

**Effective:**

**Last Revised: 9/2021**

**Last Reviewed: 10/22/2024**

## **POLICY PURPOSE**

To set forth the responsibilities and requirements for all Highlands Recreation District (HRD) and its employees to implement injury and illness prevention measures, protect employees from workplace hazards including infectious diseases, and ensure individual and institutional compliance with environmental health and safety regulations. This policy is required by California Title 8, General Industry Safety Orders, Section 3203.

## **SCOPE AND APPLICATION**

This policy applies to all HRD employees located on their owned or leased property or engaged in business or activities in off-site locations.

## **POLICY DETAILS**

HRD safety policies, practices and programs are designed not only to secure and protect the safety, health, and well-being of the HRD community but also to foster a protective and resilient safety culture. This culture promotes shared responsibility for safety and encourages continuous improvement in safety practices. These policies aligned with local, state, and federal regulatory standards and provide guidelines for injury and illness prevention, the response, investigation and remediation of occupational hazards and other unsafe conditions.

HRD has established safety programs that require clear communication on specific hazards that include the Heat Related Illnesses, Hazard Communication Program, the Bloodborne Pathogens Program, and others. These programs, along with a commitment to safety culture, ensure that all members of the HRD community remain engaged and informed.

## **RESPONSIBILITY**

EXECUTIVE MANAGEMENT

The department AVC/Chair/Dean/Director must ensure that the IIPP is implemented in areas that fall under their control. They are responsible for the following:

1. Communicating management's commitment to health and safety to their employees.
2. Ensuring that areas under their control comply with internal and external regulations and guidelines.
3. Providing individuals under their management with the authority and resources to develop and implement appropriate health and safety programs, practices, and procedures.
4. Designating a Department Safety Liaison

#### PRINCIPAL INVESTIGATORS/SUPERVISORS/MANAGERS

Supervisors play a key role in the implementation of HRD's IIPP. They are responsible for the following:

1. Encouraging a safe work culture by communicating HRD's emphasis on health and safety to their staff.
2. Modeling and enforcing safe and healthy work practices.
3. Ensuring that employees are properly trained to complete all assigned tasks.
4. Ensuring periodic inspection of workspaces under their authority.
5. Stopping work that poses an imminent hazard to any employee.
6. Implementing measures to eliminate or control workplace hazards.
7. Developing safe work procedures such as Standard Operating Procedures (SOP) and Job Safety Analyses (JSA).
8. Providing appropriate safety training and personal protective equipment to employees under their supervision.
9. Reporting and investigating work related to injuries and illnesses.
10. Encouraging employees to report health and safety issues without fear of reprisal.
11. Disciplining employees that do not comply with safe work practices; and
12. Documenting employee training and departmental safety activities.

#### EMPLOYEES

All employees must comply with all applicable health and safety regulations, policies, and work practices. This includes, but is not limited to the following:

1. Using personal protective equipment (where required).
2. Actively participating in all required safety and health training.
3. Learning about the potential hazards of assigned tasks and work areas.
4. Complying with health and safety-related signs, posters, warnings, and directions.
5. Requesting information related to job safety whenever needed.
6. Reporting all work-related injuries and illnesses promptly to their supervisor.
7. Warning co-workers about defective equipment and other hazards.



8. Reporting any unsafe or unhealthy conditions immediately to a supervisor and stopping work if it poses an imminent hazard.
9. Cooperating with incident investigations to determine the root cause.
10. Participating in workplace safety inspections.

#### HRDs SAFETY COMMITTEE

Safety committees are important for successful facilities and programs. While not mandated, implementation of departmental safety committees is highly recommended. HRD Safety Committee are responsible for the following:

1. Developing, implementing, and maintaining the IIPP and department-specific IIPP Information; Assessing departmental compliance with applicable regulations and campus policies.
2. Reviewing workplace inspections to identify any needed corrections.
3. Reviewing reports of unsafe conditions that cannot be immediately corrected by an employee or supervisor and coordinating any necessary corrective action.
4. Conducting hazard and incident investigations to assist in establishing corrective actions.
5. Tracking of correction of workplace hazards.
6. Reviewing all departmental incident and injury investigations to ensure that all causes have been identified and corrected.
7. Developing suggestions for employee training based on reviews of incidents/injuries.
8. Reviewing employee safety suggestions and submitting recommendations for corrections to department management; and
9. Preparing written meeting minutes, which are available to all affected employees upon request.

The HRD Safety Committee should meet at least quarterly and have representatives for each employee within the department. Membership may rotate periodically.

## COMPLIANCE

Management is responsible for ensuring that all safety and health policies and procedures are clearly communicated and understood by staff. Managers and supervisors are expected to enforce rules fairly and uniformly across all aspects of HRD business, programs and services provided to the community. All employees, including managers and supervisors, are responsible for complying with safe and healthy work practices. Our system of ensuring that all employees comply with these practices includes one or more of the following checked practices:

- Informing employees of the provisions of our IIPP Program.
- Training employees on policy and procedures of the IIPP Program.
- Evaluating the safety performance of all employees.
- Recognize employees who perform safe and healthy work practices.
- Providing training for employees whose safety performance is deficient.

- Disciplining employees for failure to comply with safe and healthful work practices.

## COMMUNICATION

Open, two-way communication between management and staff on health and safety issues is essential to an injury-free and productive work environment. The following system of communication is designed to facilitate a continuous flow of safety and health information between management and staff in a form that is readily understandable. All managers and supervisors are responsible for communicating the provisions of this policy and occupational safety and health information with all employees in a form readily understandable by all employees. Our communication system encourages all employees to inform their managers and supervisors about workplace hazards without fear of reprisal.

Our communication system includes one or more of the following checked items:

- The new worker orientation includes a discussion of safety and health policies and procedures.
- Review of the provisions of the Highlands Recreation District IIPP Policy.
- Annual workplace safety and health training programs.
- Regularly scheduled safety meetings to discuss safety concerns, identified workplace hazards and corrective actions.
- Posted or distributed safety information.
- A system for employees to anonymously inform management about workplace hazards.
- Our establishment has less than ten employees and communicates with and instructs employees orally about general safe work practices and hazards unique to each worker’s job assignment.

## HAZARD ASSESSMENT

Periodic inspections to identify and evaluate workplace hazards shall be performed by a competent observer in the following areas of our workplace:

Competent Observer	Area
Maintenance Manager	Grounds & non-aquatics facilities
Aquatics Supervisor	Aquatics facilities (pool, pump room)

Periodic inspections are performed according to the following schedule:

1. Once a month for all facilities, once a week for playgrounds.
2. When we initially established our IIPP Program.
3. When new substances, processes, procedures, or equipment that present potential new

hazards are introduced into our workplace.

4. When new, previously unidentified hazards are recognized.
5. When occupational injuries and illnesses occur.
6. Whenever workplace conditions warrant an inspection.

## **ACCIDENT/EXPOSURE INVESTIGATIONS**

### **ON-SITE LOCATIONS**

Procedures for investigating workplace accidents and hazardous substance exposures on HRD property include:

1. Completing an Incident/Accident Form
2. Visiting the accident scene as soon as possible.
3. Interviewing injured employees and witnesses.
4. Examining the workplace for factors associated with accident/exposure.
5. Determining the cause of the accident/exposure.
6. Taking corrective action to prevent accident/exposure from recurring.
7. Report a Worker's Compensation form within one business day of the injury/illness or as soon as possible.
8. Recording the findings and corrective actions taken on the Hazard and Correction Record Form

### **OFF-SITE LOCATIONS**

Employees working off-site must report any injury or illness to their immediate supervisor immediately. If the initial report of the incident is made by phone, a follow-up email shall be sent specifying the date, time and details about the injury or illness.

The highest-level supervisor, traveling with the cohort of field workers to any off-site event or venue, is responsible for making sure that the appropriate telephone numbers are programmed into the Traveling employee's phone.

## **HAZARD CORRECTION**

Unsafe or unhealthy work conditions, practices or procedures shall be corrected promptly based on the severity of the hazards. Hazards shall be corrected according to the following procedures:

1. When observed or discovered.
2. Unsafe equipment will be tagged with proper signage.
3. When an imminent hazard exists that cannot be immediately abated without endangering employee(s) and/or property, we will remove all exposed employees from the area except those necessary to correct the existing condition. Employees who need to correct the hazardous condition shall be provided with the necessary protection and should follow emergency shutdown procedures as provided in the Highlands Recreation District Emergency Action Plan (EAP).

## **TRAINING AND INSTRUCTION**



Managers and administrators are responsible for ensuring that supervisors are trained or knowledgeable in the safety and health hazards to which employees under their immediate direction and control may be exposed.

Supervisors are responsible for ensuring that employees, contractors, and volunteers whom they supervise receive training to identify and protect themselves from workplace safety hazards in their specific work area, in a manner readily understood by all employees.

All employees, including managers and supervisors, shall have training and instruction on general and job-specific safety and health practices. Training and instruction are provided as follows:

1. When the IIPP Program was first established.
2. To all new employees, except for construction employees who are provided training through a construction industry occupational safety and health program approved by Cal/OSHA.
3. To all employees, new job assignments for which training has not previously been provided.
4. Whenever new substances, processes, procedures, or equipment are introduced to the workplace and present a new hazard.
5. Whenever we are made aware of a new or previously unrecognized hazard.
6. To supervisors to familiarize them with the safety and health hazards to which employees under their immediate direction and control may be exposed.
7. To all employees with respect to hazards specific to each employee's job assignment.
8. To all employees with safety practices and proper use of protective equipment.

General workplace safety and health practices include, but are not limited to, the following:

1. Implementation and maintenance of the IIPP Program.
2. Emergency action and fire prevention plan including Imminent Hazards and Emergency Shutdown Procedure.
3. Heat Related Illnesses
4. Provisions for medical services and first aid, including emergency procedures.
5. Prevention of musculoskeletal disorders, including proper lifting techniques.
6. Proper housekeeping, such as keeping stairways and aisles clear, work areas neat and orderly, and promptly cleaning up spills.
7. Prohibiting horseplay, scuffling, or other acts that tend to adversely influence safety.
8. Proper storage to prevent stacking goods in an unstable manner and storing goods against doors, exits, fire extinguishing equipment and electrical panels.
9. Proper reporting of hazards and accidents to supervisors.
10. Hazard communication, including worker awareness of potential chemical hazards, and proper labeling of containers.
11. Proper storage and handling of toxic and hazardous substances, including prohibiting eating or storing food and beverages in areas where they can become contaminated.

## **EMPLOYEE ACCESS TO THE IIPP**

Our employees – or their designated representatives - have the right to examine and receive a copy of our IIPP. This will be accomplished by:

Providing unobstructed access through a company server or website (Paylocity), which allows an employee to review, print, and email the current version of the Program. Unobstructed access means that the employee, as part of their regular work duties, predictably and routinely uses the electronic means to communicate with management or coworkers.

This will be communicated to employees during their mandatory onboarding process.

Any copy provided to an employee, or their designated representative, need not include any of the records of the steps taken to implement and maintain the written IIPP Program.

Where we have distinctly different and separate operations with distinctly separate and different IIPPs, we may limit access to the IIPP applicable to the employee requesting it.

An employee must provide written authorization to make someone their “designated representative.” A recognized or certified collective bargaining agent will be treated automatically as a designated representative for access to the company IIPP. The written authorization must include the following information:

- The name and signature of the employee authorizing the designated representative.
- The date of the request.
- The name of the designated representative.
- The date upon which the written authorization will expire (if less than 1 year).

## DOCUMENTATION AND RECORDKEEPING

We have checked one of the following categories as our recordkeeping policy.

**Category 1.** Our establishment has twenty or more employees; has a workers' compensation modification rate of greater than 1.1 and is not on a designated low hazard industry list; or is on a designated high hazard industry list. We have taken the following steps to implement and maintain our IIPP Program:

1. Records of hazard assessment inspections, including the person(s) or persons conducting the inspection, the unsafe conditions and work practices that have been identified and the action taken to correct the identified unsafe conditions and work practices, are recorded on a hazard assessment and correction form.
2. Documentation of safety and health training, safety meetings for each worker, including the worker's name or other identifier, training dates, type(s) of training, and training providers are recorded on a worker training and instruction form. We also include the records relating to worker training provided by a construction industry occupational safety and health program approved by Cal/OSHA.

Inspection records and training documentation will be maintained according to the following

checked schedule:

- For one year, except for training records of workers who have worked for less than one year which are provided to the workers upon termination of employment.
- Since we have less than ten workers, including managers and supervisors, we only maintain inspection records until the hazard is corrected and only maintain a log of instructions to workers with respect to worker job assignments when they are first hired or assigned new duties.

**Category 2.** Our establishment has fewer than twenty workers and is not on the designated high hazard industry list. We are also on a designated low hazard industry list or have a workers' compensation experience modification rate of 1.1 or less, and have taken the following steps to implement and maintain our IIPP Program:

1. Records of hazard assessment inspections.
2. Documentation of safety and health training for each worker.

Inspection records and training documentation will be maintained according to the following checked schedule:

- For one year, except for training records of workers who have worked for less than one year, which are provided to the workers upon termination of employment.
- Since we have less than ten workers, including managers and supervisors, we maintain inspection records only until the hazard is corrected and only maintain a log of instructions to workers with respect to worker job assignments when they are first hired or assigned new duties.

**Category 3.** We are a local governmental entity (any county, city, or district, and any public or quasi-public corporation or public agency therein) and we are not required to keep written records of the steps taken to implement and maintain our IIPP Program.





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## FACILITY SAFETY INSPECTION REPORT

Name of Inspector: \_\_\_\_\_ Date of Inspection: \_\_\_\_\_

Current Weather: \_\_\_\_\_ Time of Inspection: \_\_\_\_\_ AM or PM

Area of Inspection	Satisfactory	Not Satisfactory	Course of Action & Date
<b>BUILDING INTERIOR/EXTERIOR –</b> Gym			
A. Lights			
B. Doors & Windows			
C. Outlet Covers			
D. Fire Extinguishers			
E. Fire Alarm Battery Check			
F. Smoke Detector Test			
G. Overall			
<b>BUILDING INTERIOR/EXTERIOR –</b> Social Room			
A. Lights			
B. Doors & Windows			
C. Outlet Covers			
D. Fire Extinguishers			
E. Fire Alarm Battery Check			
F. Smoke Detector Test			
G. Overall			
<b>BUILDING INTERIOR/EXTERIOR –</b> Fitness Center			
A. Lights			
B. Doors & Windows			
C. Outlet Covers			
D. Fire Extinguishers			
E. Fire Alarm Battery Check			
F. Smoke Detector Test			
G. Equipment			
H. Overall			
<b>BUILDING INTERIOR/EXTERIOR –</b> Admin Office			
A. Lights			
B. Doors & Windows			
C. Outlet Covers			

D. Fire Extinguishers			
E. Fire Alarm Battery Check			
F. Smoke Detector Test			
G. Overall			
<b>BUILDING INTERIOR/EXTERIOR – EEC, Reg Office &amp; MPR</b>			
A. Lights			
B. Doors & Windows			
C. Outlet Covers			
D. Fire Extinguishers			
E. Fire Alarm Battery Check			
F. Smoke Detector Test			
G. Overall			
<b>SPORTS Ct/ LIGHTS/FENCES/PATHWAYS</b>			
A. Surfaces			
B. Lights			
C. Fences			
<b>TENNIS COURTS 1-3</b>			
A. Surfaces			
B. Nets			
C. Fences			
<b>GROUNDS &amp; PARKING LOT</b>			
A. Surfaces			
B. Lights			
C. Overall			



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## PLAYGROUNDS SAFETY INSPECTION REPORT

Name of Inspector: \_\_\_\_\_ Date of Inspection: \_\_\_\_\_

Current Weather: \_\_\_\_\_ Time of Inspection: \_\_\_\_\_ AM or PM

Area of Inspection	Satisfactory	Not Satisfactory	Course of Action & Date
<b>PLAYGROUND (Main)</b>			
A. Structure			
B. Equipment			
C. Fences			
D. Depth of wood chips			
E. Splintered, cracked, or deteriorated wood or plastic			
F. Debris			
<b>PLAYGROUND (EEC Preschool)</b>			
A. Structure			
B. Equipment			
C. Fences			
D. Depth of wood chips			
E. Splintered, cracked, or deteriorated wood or plastic			
F. Debris			
<b>PLAYGROUND (EEC Infant)</b>			
A. Structure			
B. Equipment			
C. Fences			
D. Depth of wood chips			
E. Splintered, cracked, or deteriorated wood or plastic			
F. Debris			





# 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"*

## FACILITY SAFETY INSPECTION REPORT AQUATICS

Name of Inspector: \_\_\_\_\_ Date of Inspection: \_\_\_\_\_

Current Weather: \_\_\_\_\_ Time of Inspection: \_\_\_\_\_ AM or PM

Area of Inspection	Satisfactory	Not Satisfactory	Course of Action & Date
<b>BUILDING INTERIOR/EXTERIOR –</b> Guard Room			
A. Lights			
B. Doors & Windows			
C. Outlet Covers			
D. Fire Extinguishers			
E. Fire Alarm Battery Check			
F. Smoke Detector Test			
G. Overall			
<b>BUILDING INTERIOR/EXTERIOR –</b> Restrooms			
A. Lights			
B. Doors & Windows			
C. Outlet Covers			
D. Fire Extinguishers			
E. Fire Alarm Battery Check			
F. Smoke Detector Test			
G. Overall			
<b>BUILDING INTERIOR/EXTERIOR –</b> Aquatics Office			
A. Lights			
B. Doors & Windows			
C. Outlet Covers			
D. Fire Extinguishers			
E. Fire Alarm Battery Check			
F. Smoke Detector Test			
G. Overall			
<b>POOL DECK</b>			
A. Surfaces			
B. Lights			

C. Overall					
Area of Inspection	Satisfactory	Not Satisfactory	Course of Action & Date		
<b>POOL</b>					
A. Surfaces					
B. Drains					
C. Gutters					
<b>PUMP ROOM</b>					
A. Surfaces/Walkways					
B. Chemical Storage					
C. Overall					



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## Automated External Defibrillator (AED) Monthly Inspection

Name of Inspector: \_\_\_\_\_ Date of Inspection: \_\_\_\_\_

Time of Inspection: \_\_\_\_\_ AM or PM AED Location: \_\_\_\_\_

AED Model: \_\_\_\_\_ Serial #: \_\_\_\_\_

Inspector Signature: \_\_\_\_\_

No	N/A	Yes	Write line # and comments on the back for all "Needs Work" items
			<b>Is the AED case accessible and highly visible?</b> There should be nothing that obstructs or obscures the AED from quickly finding and accessing it for use.
			<b>Does the AED case alarm properly?</b> Check that the case sounds the alarm if opened.
			<b>Is the AED intact and free of damage?</b> Inspect the overall condition of the AED. Pay particular attention to connector sockets. AED should be clean.
			<b>Are the AED and case clean?</b> Case can be cleaned with soapy water or 10% bleach solution.
			<b>Is the AED batter properly charged?</b> Expiration date: _____
			<b>Is the OK symbol present?</b> An OK symbol indicates the AED passes its last self-test.
			<b>Are the AED pads and a set present, in good condition, and unexpired?</b> Adult pads: # of packages _____, expiration date(s) _____ Pediatric pads: # of packages _____, expiration date(s) _____ Packages much be sealed. Visible wires and connections are in good condition.
			<b>Is spare battery present?</b> Manufacturers recommend a spare battery be kept in the AED case. If it is present, note the expiration date _____
			<b>Are 2 pairs of gloves, 1 resuscitation mask, scissors, razor, cloth / gauze pad present?</b>
			<b>Is the Quick Reference Guide present, and all labels legible?</b> Check that all warning and information labels are legible.

**Comments and Actions Taken:**





# HAZARD ASSESSMENT AND CORRECTION RECORD

---

Date of Inspection:

Person Conducting Inspection:

---

Unsafe Condition or Work Practice:

---

Corrective Action Taken:

---

Date of Inspection:

Person Conducting Inspection:

---

Unsafe Condition or Work Practice:

---

Corrective Action Taken:

---

Date of Inspection:

Person Conducting Inspection:

---

Unsafe Condition or Work Practice:

---

Corrective Action Taken:

# ACCIDENT/EXPOSURE INVESTIGATION REPORT

---

Date & Time of Accident:

Location:

Accident Description:

---

Employees Involved:

---

The underlying cause(s) of the accident/exposure:

---

Corrective Actions Taken:

Manager Responsible:

Date Completed:



State of California <b>EMPLOYER'S REPORT OF OCCUPATIONAL INJURY OR ILLNESS</b>		Please complete in triplicate (type if possible) Mail two copies to:		OSHA CASE NO. _____	
Any person who makes or causes to be made any knowingly false or fraudulent material statement or material representation for the purpose of obtaining or denying workers compensation benefits or payments is guilty of a felony.		California law requires employers to report within <b>five days</b> of knowledge every occupational injury or illness which results in lost time beyond the date of the incident OR requires medical treatment beyond first aid. If an employee subsequently dies as a result of a previously reported injury or illness, the employer must file within <b>five days</b> of knowledge an amended report indicating death. In addition, every serious injury, illness, or death must be <b>reported immediately</b> by telephone or telegraph to the nearest office of the California Division of Occupational Safety and Health.			
EMPLOYER	1. FIRM NAME		1a. Policy Number		Please do not use this column
	2. MAILING ADDRESS: (Number, Street, City, Zip)		2a. Phone Number		
	3. LOCATION if different from Mailing Address (Number, Street, City and Zip)		3a. Location Code		OWNERSHIP
	4. NATURE OF BUSINESS: e.g., Painting contractor, wholesale grocer, sawmill, hotel, etc.		5. State unemployment insurance acct.no		
	6. TYPE OF EMPLOYER: <input type="checkbox"/> Private <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> City <input type="checkbox"/> School District <input type="checkbox"/> Other Gov't, Specify: _____				INDUSTRY
	7. DATE OF INJURY /ONSET OF ILLNESS (mm/dd/yy)		8. TIME INJURY/ILLNESS OCCURRED _____ AM _____ PM		OCCUPATION
	9. TIME EMPLOYEE BEGAN WORK _____ AM _____ PM		10. IF EMPLOYEE DIED, DATE OF DEATH (mm/dd/yy)		
	11. UNABLE TO WORK FOR AT LEAST ONE FULL DAY AFTER DATE OF INJURY? <input type="checkbox"/> Yes <input type="checkbox"/> No		12. DATE LAST WORKED (mm/dd/yy)		SEX
	13. DATE RETURNED TO WORK (mm/dd/yy)		14. IF STILL OFF WORK, CHECK THIS BOX: <input type="checkbox"/>		
	15. PAID FULL DAYS WAGES FOR DATE OF INJURY OR LAST DAY WORKED? <input type="checkbox"/> Yes <input type="checkbox"/> No		16. SALARY BEING CONTINUED? <input type="checkbox"/> Yes <input type="checkbox"/> No		AGE
17. DATE OF EMPLOYER'S KNOWLEDGE /NOTICE OF INJURY/ILLNESS (mm/dd/yy)		18. DATE EMPLOYEE WAS PROVIDED CLAIM FORM (mm/dd/yy)			
19. SPECIFIC INJURY/ILLNESS AND PART OF BODY AFFECTED. MEDICAL DIAGNOSIS if available, e.g., Second degree burns on right arm, tendonitis on left elbow, lead poisoning					
INJURY OR ILLNESS	20. LOCATION WHERE EVENT OR EXPOSURE OCCURRED (Number, Street, City, Zip)		20a. COUNTY		DAILY HOURS
			21. ON EMPLOYER'S PREMISES? <input type="checkbox"/> Yes <input type="checkbox"/> No		
	22. DEPARTMENT WHERE EVENT OR EXPOSURE OCCURRED, e.g., Shipping department, machine shop.		23. Other Workers injured or ill in this event? <input type="checkbox"/> Yes <input type="checkbox"/> No		DAYS PER WEEK
	24. EQUIPMENT, MATERIALS AND CHEMICALS THE EMPLOYEE WAS USING WHEN EVENT OR EXPOSURE OCCURRED, e.g., Acetylene, welding torch, farm tractor, scaffold				
	25. SPECIFIC ACTIVITY THE EMPLOYEE WAS PERFORMING WHEN EVENT OR EXPOSURE OCCURRED, e.g., Welding seams of metal forms, loading boxes onto truck.				
	26. HOW INJURY/ILLNESS OCCURRED. DESCRIBE SEQUENCE OF EVENTS. SPECIFY OBJECT OR EXPOSURE WHICH DIRECTLY PRODUCED THE INJURY/ILLNESS, e.g., Worker stepped back to inspect work and slipped on scrap material. As he fell, he brushed against fresh weld, and burned right hand. USE SEPARATE SHEET IF NECESSARY				
	COUNTY				
	27. Name and address of physician (number, street, city, zip)		27a. Phone Number		NATURE OF INJURY
	28. Hospitalized as an inpatient overnight? <input type="checkbox"/> No <input type="checkbox"/> Yes If yes then, name and address of hospital (number, street, city, zip)		28a. Phone Number		PART OF BODY
		29. Employee treated in emergency room? <input type="checkbox"/> Yes <input type="checkbox"/> No			
ATTENTION This form contains information relating to employee health and must be used in a manner that protects the confidentiality of employees to the extent possible while the information is being used for occupational safety and health purposes. See CCR Title 8 14300.29 (b)(6)-(10) & 14300.35(b)(2)(E)2. Note: Shaded boxes indicate confidential employee information as listed in CCR Title 8 14300.35(b)(2)(E)2'.					
30. EMPLOYEE NAME		31. SOCIAL SECURITY NUMBER		32. DATE OF BIRTH (mm/dd/yy)	
33. HOME ADDRESS (Number, Street, City, Zip)		33a. PHONE NUMBER		EVENT	
34. SEX <input type="checkbox"/> Male <input type="checkbox"/> Female		35. OCCUPATION (Regular job title, NO initials, abbreviations or numbers)		36. DATE OF HIRE (mm/dd/yy)	
37. EMPLOYEE USUALLY WORKS _____ hours per day, _____ days per week, _____ total weekly hours		37a. EMPLOYMENT STATUS <input type="checkbox"/> regular, full-time <input type="checkbox"/> part-time <input type="checkbox"/> temporary <input type="checkbox"/> seasonal		37b. UNDER WHAT CLASS CODE OF YOUR POLICY WHERE WAGES ASSIGNED	
38. GROSS WAGES/SALARY \$ _____ per _____		39. OTHER PAYMENTS NOT REPORTED AS WAGES/SALARY (e.g. tips, meals, overtime, bonuses, etc.)? <input type="checkbox"/> Yes <input type="checkbox"/> No		EXTENT OF INJURY	
Completed By (type or print)		Signature & Title		Date (mm/dd/yy)	

PRINT

CLEAR

State of California
Department of Industrial Relations
DIVISION OF WORKERS' COMPENSATION



Estado de California
Departamento de Relaciones Industriales
DIVISION DE COMPENSACION AL TRABAJADOR

WORKERS' COMPENSATION CLAIM FORM (DWC 1)

PETITION DEL EMPLEADO PARA DE COMPENSACION DEL TRABAJADOR (DWC 1)

Employee: Complete the "Employee" section and give the form to your employer. Keep a copy and mark it "Employee's Temporary Receipt" until you receive the signed and dated copy from your employer.

Empleado: Complete la seccion "Empleado" y entregue la forma a su empleador. Quédese con la copia designada "Recibo Temporal del Empleado" hasta que Ud. reciba la copia firmada y fechada de su empleador.

You should also have received a pamphlet from your employer describing workers' compensation benefits and the procedures to obtain them. You may receive written notices from your employer or its claims administrator about your claim.

Ud. también debería haber recibido de su empleador un folleto describiendo los beneficios de compensación al trabajador lesionado y los procedimientos para obtenerlos. Es posible que reciba notificaciones escritas de su empleador o de su administrador de reclamos sobre su reclamo.

Any person who makes or causes to be made any knowingly false or fraudulent material statement or material representation for the purpose of obtaining or denying workers' compensation benefits or payments is guilty of a felony.

Toda aquella persona que a propósito haga o cause que se produzca cualquier declaración o representación material falsa o fraudulenta con el fin de obtener o negar beneficios o pagos de compensación a trabajadores lesionados es culpable de un crimen mayor "felonia".

Employee—complete this section and see note above. Empleado—complete esta seccion y note la notacion arriba. 1. Name. Nombre. Today's Date. Fecha de Hoy. 2. Home Address. Direccion Residencial. 3. City. Ciudad. State. Estado. Zip. Código Postal. 4. Date of Injury. Fecha de la lesion (accidente). Time of Injury. Hora en que ocurrio. a.m. p.m. 5. Address and description of where injury happened. Direccion/lugar donde ocurrio el accidente. 6. Describe injury and part of body affected. Describa la lesion y parte del cuerpo afectada. 7. Social Security Number. Número de Seguro Social del Empleado. 8. Check if you agree to receive notices about your claim by email only. Marque si usted acepta recibir notificaciones sobre su reclamo solo por correo electrónico. Employee's e-mail. Correo electrónico del empleado. You will receive benefit notices by regular mail if you do not choose, or your claims administrator does not offer, an electronic service option. Usted recibirá notificaciones de beneficios por correo ordinario si usted no escoge, o su administrador de reclamos no le ofrece, una opción de servicio electrónico. 9. Signature of employee. Firma del empleado.

Employer—complete this section and see note below. Empleador—complete esta seccion y note la notacion abajo. 10. Name of employer. Nombre del empleador. 11. Address. Direccion. 12. Date employer first knew of injury. Fecha en que el empleador supo por primera vez de la lesion o accidente. 13. Date claim form was provided to employee. Fecha en que se le entregó al empleado la peticion. 14. Date employer received claim form. Fecha en que el empleado devolvió la peticion al empleador. 15. Name and address of insurance carrier or adjusting agency. Nombre y direccion de la compania de seguros o agencia administradora de seguros. 16. Insurance Policy Number. El número de la póliza de Seguro. 17. Signature of employer representative. Firma del representante del empleador. 18. Title. Título. 19. Telephone. Teléfono.

Employer: You are required to date this form and provide copies to your insurer or claims administrator and to the employee, dependent or representative who filed the claim within one working day of receipt of the form from the employee.

Empleador: Se requiere que Ud. feche esta forma y que provéa copias a su compania de seguros, administrador de reclamos, o dependiente/representante de reclamos y al empleado que hayan presentado esta peticion dentro del plazo de un día hábil desde el momento de haber sido recibida la forma del empleado.

SIGNING THIS FORM IS NOT AN ADMISSION OF LIABILITY

EL FIRMAR ESTA FORMA NO SIGNIFICA ADMISION DE RESPONSABILIDAD

Employer copy/Copia del Empleador Employee copy/Copia del Empleado Claims Administrator/Administrador de Reclamos Temporary Receipt/Recibo del Empleado

**ACKNOWLEDGEMENT OF RECEIPT  
OF EMPLOYEE CLAIM FORM**

I acknowledge receipt of an Employee's Claim for Workers' Compensation Benefits  
(Form DWC-1) from \_\_\_\_\_

(Manager, Supervisor, or Lead Person)

On \_\_\_\_\_ at \_\_\_\_\_  
(Date) (Time)

\_\_\_\_\_  
Employer

\_\_\_\_\_  
Signature of Employee

**INSURED WORKERS' COMMUNICATIONS**

I hereby acknowledge that it is my responsibility to actively communicate with my Supervisor and Claims Administrator regarding my medical condition, status updates, Doctor's appointments and scheduled rechecks. I agree that I will follow through with providing my Supervisor and Claims Administrator with any and all updates, Doctor's reports upon receipt along with any changes to my ability to work.

\_\_\_\_\_  
Signature of Employee

\_\_\_\_\_  
Date





1075 Creekside Ridge Drive  
Suite 240  
Roseville, CA 95678  
Phone: (916) 722-5550  
Website: [capriportal.org](http://capriportal.org)

## **INCIDENT REPORT**

Please fill out this form to report any accidents, near-misses, medical situations, or behavior events. If a non-employee is injured, please also fill out an *Injury Report and Injury Investigation Report*.

This report should be completed by the employee involved in the incident or a District representative.

**Completed forms should be sent to [incidents@capri-jpa.org](mailto:incidents@capri-jpa.org) within 72 hours of the incident.**

DISTRICT NAME: \_\_\_\_\_

FORM COMPLETED BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

### **When & Where?**

DATE OF INCIDENT: \_\_\_\_\_

TIME OF INCIDENT: \_\_\_\_\_

INCIDENT LOCATION: \_\_\_\_\_

### **What, Why, & How?**

INCIDENT DESCRIPTION (Please detail what happened. Be specific, but do not speculate on fault.):

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

INJURIES? (If yes, describe the injury (i.e. laceration, sprain, etc.) & complete an *Injury Report Form*.):

\_\_\_\_\_

### **Witness Information (Use reverse if more space is needed.)**

NAME: \_\_\_\_\_

DISTRICT EMPLOYEE? (Y/N):

ADDRESS: \_\_\_\_\_

PHONE: (\_\_\_\_) \_\_\_\_\_

EMAIL: \_\_\_\_\_

COMMENTS:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Revised 1/1/2023



1075 Creekside Ridge Drive  
Suite 240  
Roseville, CA 95678  
Phone: (916) 722-5550  
Website: [capriportal.org](http://capriportal.org)

## **INJURY REPORT**

Please fill out this form to report ALL injuries or significant medical events for *non-employees*. Any injury involving a crime should be reported to your local law enforcement agency.

District Staff (not the injured individual) should complete this form and provide to the District Investigator for review.

**Completed forms should be sent to [incidents@capri-jpa.org](mailto:incidents@capri-jpa.org) within 72 hours of the injury.**

**DO NOT USE THIS FORM FOR EMPLOYEE INJURIES. PLEASE CONSULT CAPRI'S WORKERS' COMPENSATION CLAIMS MANUAL FOR INFORMATION ON RESPONDING TO AN EMPLOYEE INJURY.**

DISTRICT NAME: \_\_\_\_\_

FORM COMPLETED BY: \_\_\_\_\_

TITLE: \_\_\_\_\_ DATE: \_\_\_\_\_

### **Who, What, When, Where & How?**

INJURED NAME: \_\_\_\_\_ DATE OF BIRTH: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

PHONE: (\_\_\_\_) \_\_\_\_\_ EMAIL: \_\_\_\_\_

DATE OF INJURY: \_\_\_\_\_ TIME OF INJURY: \_\_\_\_\_

NATURE & LOCATION OF INJURY (i.e. laceration to right hand): \_\_\_\_\_

INCIDENT LOCATION: \_\_\_\_\_

INCIDENT DESCRIPTION (Please detail what happened. Be specific, but do not speculate on fault.):

WHO WAS NOTIFIED?: \_\_\_\_\_ RELATIONSHIP: \_\_\_\_\_

FIRST AID PROVIDED? (Y/N): **No** IF YES, BY WHOM?: \_\_\_\_\_

WAS 911 CALLED? (Y/N): **No** IF YES, BY WHOM?: \_\_\_\_\_

LAST KNOWN STATUS OF INJURED: Hospital  Home  Returned to Activity:

Revised 1/1/2023

**Witness Information (Use reverse if more space is needed.)**

NAME: \_\_\_\_\_ RELATIONSHIP TO INJURED: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

PHONE: (\_\_\_\_) \_\_\_\_\_ EMAIL: \_\_\_\_\_

COMMENTS: \_\_\_\_\_

NAME: \_\_\_\_\_ RELATIONSHIP TO INJURED: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

PHONE: (\_\_\_\_) \_\_\_\_\_ EMAIL: \_\_\_\_\_

COMMENTS: \_\_\_\_\_

NAME: \_\_\_\_\_ RELATIONSHIP TO INJURED: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

PHONE: (\_\_\_\_) \_\_\_\_\_ EMAIL: \_\_\_\_\_

COMMENTS: \_\_\_\_\_

NAME: \_\_\_\_\_ RELATIONSHIP TO INJURED: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

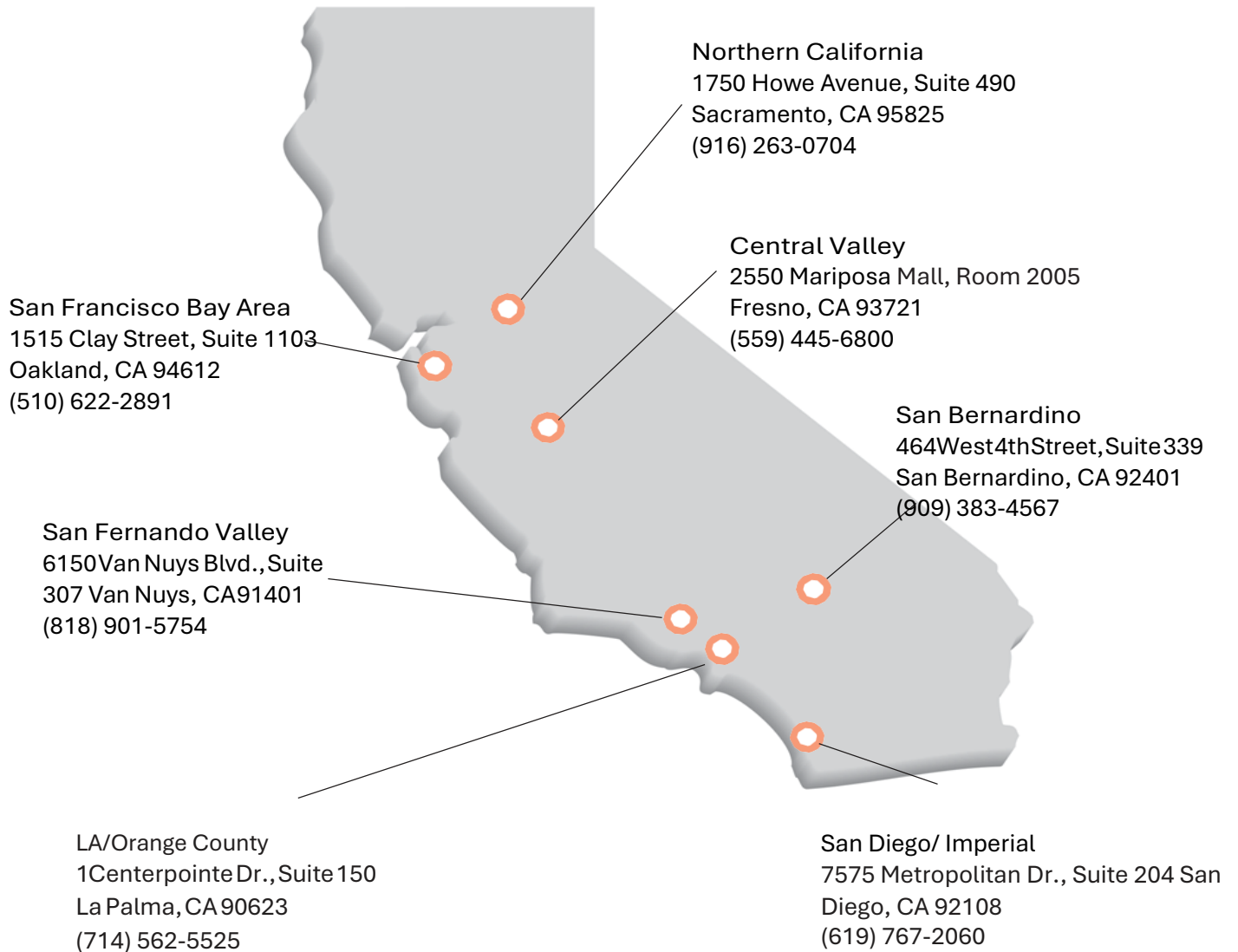
PHONE: (\_\_\_\_) \_\_\_\_\_ EMAIL: \_\_\_\_\_

COMMENTS: \_\_\_\_\_



- Toll-free Number: **1-800-963-9424**
- Internet: **www.dir.ca.gov**

### On-site Assistance Program Area Offices



**Voluntary Protection Program Oakland, CA 94612 (510) 622-1081**

## APPROVAL LOG

	Name	Signature	Date
<b>Prepared by:</b>			
<b>Reviewed by:</b>			
<b>Approved by: Board of Directors</b>			

# **Injury and Illness Prevention**

## **September 2021**



## **Highlands Recreation District**

### **Injury and Illness Prevention Program**

#### **Responsibility**

The Injury and Illness Prevention Program (IIP Program) is administered by the Aquatics Supervisor and he/she has the authority and responsibility for implementing the provisions of this program for the Highlands Recreation District.

All managers and supervisors are responsible for implementing and maintaining the IIP Program in their work areas and for answering employee questions about the IIP Program. A copy of this IIP Program is available from each supervisor.

#### **Compliance**

Management is responsible for ensuring that all safety and health policies and procedures are clearly communicated and understood by all staff. Managers and supervisors are expected to enforce the rules fairly and uniformly.

All staff is responsible for using safe work practices, for following directives, policies and procedures and for assisting in maintaining a safe work environment.

The HRD will do the following to ensure all employees are in compliance with rules and safety procedures while at work in order to maintain a safe work environment for all staff and patrons:

1. Inform staff of the provisions of our IIP Program
2. Evaluate the safety performance of all staff
3. Provide training to staff whose safety performance is deficient
4. Discipline staff for failure to comply with safe and healthful work practices

#### **Communication**

Open, two-way communication between management and staff on health and safety issues is essential to an injury-free, productive workplace. The following system of communication is designed to facilitate a continuous flow of safety and health information between management and staff in a form that is readily understandable and consists of the following items:

1. New staff orientation including a discussion of safety and health policies and procedures.
2. Effective communication of safety and health concerns between staff and supervisors

including translation where appropriate.

3. Supervisors and Coordinators conduct quarterly Safety Meetings.
4. Departments discuss Safety and Health in monthly Staff Meetings
5. Safety Programs are posted within Departments.
6. Staff has an obligation to and is required to report all workplace hazards without fear of reprisal.

### **Hazard Assessment**

Periodic inspections to identify and evaluate workplace hazards shall be performed by the following competent observer(s) in the following areas of our workplace:

#### **Competent Observer**

Aquatics Supervisor/Pool Coordinator/Head Guard  
Maintenance Supervisor/Supervisors/General Manager

#### **Area**

Pool and Pump Room  
Building and Grounds

Periodic inspections are performed according to the following schedule:

1. Monthly (building and grounds)
2. Weekly (pool)
3. When we initially established our IIP Program
4. When new substances, processes, procedures or equipment which present potential new hazards are introduced into our workplace
5. When new, previously unidentified hazards are recognized
6. When occupational injuries and illnesses occur
7. Whenever workplace conditions warrant an inspection

Periodic inspections consist of identification and evaluation of workplace hazards utilizing applicable sections of the attached Safety Checklist and any other effective methods to identify and evaluate workplace hazards. Sample inspection reports are attached.

### **Accident/Exposure Investigations**

Procedures for investigating workplace accident and hazardous substance exposure include:

1. Visiting the accident scene as soon as possible;
2. Interviewing injured staff and witnesses as soon as possible
3. Examining the workplace for factors associated with accident/exposure;
4. Determining the cause of the accident/exposure;
5. Taking corrective action to prevent the accident/exposure from recurring;
6. Document investigations using the Accident, Injury, and Illness Investigation form.

## **Hazard Correction**

Unsafe or unhealthy work conditions, practices or procedures shall be corrected in a timely manner based on the severity of the hazards. Hazards shall be corrected according to the following procedures:

1. When observed or discovered
2. When an imminent hazard exists, which cannot be immediately abated without endangering staff and/or property, we will remove all exposed workers from the area except those necessary to correct the existing condition. Staff necessary to correct the hazardous condition shall be provided with the necessary protection
3. All such actions taken and dates they are completed shall be documented on the Hazard Assessment and Correction Record Form

## **Training and Instruction**

All staff, including managers and supervisors, shall have training and instruction on general and job-specific safety and health practices. Training and instructions shall be provided as follows:

1. When the IIP Program was first established
2. When the IIP Program is updated
3. To all new staff
4. To all staff given new job assignments for which training has not been previously provided
5. Whenever new substances, processes, procedures or equipment are introduced to the workplace and represent a new hazard
6. Whenever the employer is made aware of a new hazard
7. To supervisors to familiarize them with the safety and health hazards to which staff under their immediate direction and control may be exposed
8. To all staff with respect to hazards specific to each staff's job assignment
9. During Annual All Staff Trainings

Workplace safety and health training practices for all industries include, but are not limited to, the following:

1. Explanation of the employer's IIP Program, emergency action plan and fire prevention plan, and measures for reporting any unsafe conditions, work practices, and injuries.
2. Use of appropriate clothing, including gloves and personal protective equipment.
3. Information about chemical hazards to which workers could be exposed and other hazard communication program information.

4. Availability of toilet, hand-washing and drinking facilities.
5. Provisions for medical services and first aid including emergency procedures.

In addition, we provide specific instructions to all staff regarding hazards unique to their job assignment, to the extent that such information was not already covered in other trainings.

## Highlands Recreation District

# Accident, Injury and Illness Investigation Form

Name of individual completing the form: \_\_\_\_\_

Date and time of injury or illness: \_\_\_\_\_

Name(s) of the affected employee(s):

---

---



Work area/job of affected employee(s):

---

---

Nature of injury or illness:

---

---

Part(s) of the body affected:

---

---

What workplace condition, work practice or protective equipment contributed to the incident?

---

---

Was a safety rule violated?     Yes                       No                      If yes, which one?

---

---

What corrective actions will prevent recurrence?

---

---

What other employee(s) may have witnessed the accident, or any event that led to the injury or

illness?

---

---

Was the unsafe condition, practice or protective equipment problem corrected immediately?

Yes       No      If no, what has been done?

---

---

Until corrected, what actions have been taken to prevent recurrence in the interim?

---

---

Results of the investigation will be communicated to affected employees, management, and others responsible for follow-up actions. Employee will receive claim form in a timely manner and the incident will be reported to HRD Insurance within five days of the incident.

**Highlands Recreation District**

# Hazard Assessment and Correction Record

Name of individual completing the form: \_\_\_\_\_

Inspection Date: \_\_\_\_\_

Area/Dept Inspected: \_\_\_\_\_

Unsafe Condition or Work Practice:

---

---

---

---

Corrective Action Taken:

---

---

---

---

Corrective Action Date: \_\_\_\_\_



## MEMORANDUM

Date: December 10, 2024

To: Board of Directors

From: Julie Fernandez, Early Education Director

Re: EEC Enrollment and TK Program Update

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### Introduction

This report aims to update the current enrollment status of our program and explore the feasibility of introducing a half-day program (12:20-6:00 pm) for Transitional Kindergarten (TK) students.

**Updated Note:** Based on minimum EEC enrollment, we approximate 6+ spots may be available for a TK program (increased participation may be viable if EEC enrollment declines), this has been corrected with the forecast and discussion with parents and reduced to 3 spots (based on enrollment goals and percentage of parents opting for Annex services)

### Discussion Points:

1. Change in one preschool classroom to Toddler +2 based on retention of enrollment.
2. Forecast enrollment retention year over year with greatest need Infant and Toddler +2, and 2025 potential TK afterschool (3 children), may not be financially practical for HRD.

### Restructuring of EEC classrooms

Offering a toddler option rather than a half-day TK program would be more financially sustainable. The current staffing structure at the Early Education Center (EEC) includes:

- **Monkeys:** 1:4 ratio with 3 educators
- **Chameleons and Tigers:** 1:3 ratio with 3 educators each
- **Total Staff:** 9 educators and 2 administrators

To maintain quality care while adjusting for the anticipated enrollment, we propose the following staffing changes:

- **Monkeys:** Maintain 1:4 ratio with 3 educators
- **Chameleons:** Adjust to 1:4 ratio with 3 educators (younger age group)



- **Tigers:** Change to 1:9 ratio, requiring only 2 educators (still lower than the state-required ratio of 1:12)

This adjustment allows us to retain 2 administrative staff members, with the assistant director providing substitute support when needed.

- We are proposing to restructure the age grouping of the classrooms to be able to allow for more entry into the Infant class, as they have the most consistent number of new waitlist entries
  - The class grouping would be contingent on approval from Community Care Licensing

To incorporate a toddler component into the Chameleon class, the EEC Director should follow these steps:

- **1. Submit a New Application**
  1. Complete and submit the application specifically to adding a toddler component.
  2. Ensure all required forms, supporting documents, and fees are included.
- **2. Obtain Fire Department Approval**
  1. Contact the Fire Department to schedule a visit.
  2. Prepare the facility for inspection, ensuring all fire safety measures meet toddler component requirements.
  - Address any issues or corrections identified during the Fire Department visit.
- **3. CAB (Center Applications Branch) Unit Review and Inspection**

By following these steps and maintaining clear communication with both the Fire Department and the CAB unit, EEC can ensure a smooth process for incorporating the toddler component.

**Recommendation:** The board should consider prioritizing the establishment of a toddler option for the Chameleon class rather than pursuing a half-day TK program at this time.

### Projected Timeline

October (2024)

- TK Parent Meeting to gauge program needs, expectations, and concerns.

November (2024)

- Develop Fiscal Cost to EEC and TK: Conduct a thorough projection of how a supplemental program helps with the EEC income

December (2024)

- Presentation to HRD Board of Directors viability of TK Program Recommendation

January/February (2025)

- Monitor EEC enrollment to determine TK program enrollment capacity
- Projected timeline for TK enrollment

August (2025)

- TK Program Implementation (if approved)



## MEMORANDUM

**Date:** December 10, 2024  
**To:** Tamsen Burke, General Manager  
**From:** Mike Koenig, K-8<sup>th</sup> Child-Care Director  
**Re:** Expansion of ASP license to accommodate TK

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### DETERMINATION

The After School Program (ASP) is Title-22 licensed for children ages 5-12 with a total capacity of eighty-six children per day. This capacity is determined by factors such as children's restrooms as well as indoor and outdoor square footage. The program can seek to have the license changed to accommodate ages 4-12, but the overall program capacity would remain the same. For the 2025-2026 school year, the EEC has sixteen children potentially leaving for kindergarten (thirteen TK-eligible and three Kinder-eligible). Of the ten TK eligible children, eight are Highlands residents and two are non-residents.

### CONSIDERATIONS

- **Open Facility:** Children in this age group are typically either in preschools which are fully gated centers or Elementary Schools which are fully fenced and secure. The safety of the children is top priority for program staff and, due to the open nature of the HRD playground/gym/social room, consideration should be taken as to not compromise safety for a quick fix.
- **Additional Staffing:** To ensure the correct level of safety & supervision, the After School Program would need to hire two additional staff (conservatively). Children this age require extra attention with more individualized care. Opening the door to the possibility of an 86-child program comprised of 50% K/TK will require additional staff (possibly full-time). Additionally, approximately 70% of ASP staff are college students working part-time whose schedules change every semester.
- **Program Transportation:** The transportation of the program is unlike the EEC and Annex as well. ASP has many moving parts including the transportation of kids between Highlands Elementary and HRD, transporting children between enrichment classes (located both here and at the school), and taking them on offsite field trips/excursions. Both the EEC and Annex remain onsite all day without these transportation challenges.
- **Program Staff to Child Ratios:** The Highlands Recreation District ASP (Title-22 Licensed) has a ratio of 14:1 with a total capacity of eighty-six kids. The Highlands Annex (Not Title-22 Licensed) has a ratio of 17:1 with a total capacity of forty-five kids. The Highlands Elementary School TK classrooms (Not Title-22 Licensed) have a ratio of 10:1 with a total classroom size of twenty kids.

- **Quality of care:** The program has maintained a certain quality of care that may be at risk with the addition of more kindergarteners. Currently, about 30% of the program is made up of kindergarteners, adding an additional 10-14 four-year-olds is concerning. This age group requires more individualized attention which ultimately leads to staff being pulled out of ratio to deal with situations as they arise. This is a common occurrence with the five-year-olds in the program so we can assume this will only increase.

## **REVENUE**

Over the last 5 years the annex has increased fees 13.3% per year on average, although a large variance in these changes makes it difficult to forecast year over year. For this reason, the program typically waits for the annex to publish fees to use as a benchmark. Here are the last 5 years of annex fee increases:

- 2018-2019 - \$594 per month
- 2019-2020 - \$594 per month (0% increase)
- 2021-2022 - \$700 per month (17.8% increase)
- 2022-2023 - \$900 per month (28.6% increase)
- 2023-2024 - \$990 per month (10% increase)
- 2024-2025 - \$990 per month (0% increase)

Assuming the Annex increases their fees 10% for the 2025-2026 school year, which I believe to be high, the annex might charge \$1,089/ TK/K child. Assuming the same 10% increase for the District's After School Program, we could charge \$1,048 for residents and \$1,153 for non-residents. Adding an additional fourteen (school-age ratio) TK children to ASP, thus displacing fourteen first-fourth graders, would increase revenue by \$2,321/month. This represents an overall revenue increase of \$25,531 (assuming the children attend 5-days week and attend all 11 months).

## **EXPENSE**

Given the considerations outlined above, I would want to treat this as a program within a program; keeping the TK kids separate from the first-fourth graders from 3pm-6pm M, T, TH, F and 1pm-6pm W. This would require two additional staff to manage this group and keep them contained (allowing one staff member to step away for bathroom breaks and other 4-year-old needs). Assuming a staff pay increase for the 2025-2026 school year (\$22.50/hour), the staffing expense would be \$25,560/per part-time staff. This represents an overall expense of \$51,120 (if the staff stay consistent and don't have any school obligations). This number could be significantly higher if I must utilize full-time staff due to availability.

## **RECOMMENDATION**

The K-8 Child Care Director recommends the program continue to serve children ages 5-12. The program continues to operate at 100% capacity year-over-year.





## MEMORANDUM

Date: December 10, 2024

To: Tamsen Burke, General Manager

From: Meg Catmull, Assistant General Manager

Re: Appointing the President and Vice Presidents of the Highlands Recreation District Board of Directors

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### Purpose

The purpose of this memorandum is to provide background information regarding the appointment of the President and Vice President of the Board, as outlined in the organization's bylaws. This appointment is scheduled for the regular December Board meeting and is a key item of business for the Board's organizational proceedings.

### Bylaws Language

From the Highlands Recreation District Bylaws, revised October 10, 2023:

The President presides over meetings of the Board and the Vice President serves as President in the President's absence or inability to serve. At the regular December Board meeting, the Directors shall meet and organize as a Board. At this time, a President and a Vice-President shall be appointed, in that order. The President and Vice-President roles rotate each December among Directors as described in this section. The Vice-President will rotate into the President's role and another Director will rotate into the Vice-President role. The order shall be determined based on tenure on the Board, with newly-elected and/or appointed Directors last in order, and the rotation will continue such that all Directors have the opportunity to hold these roles before any Director is reappointed. If two or more Directors are elected at the same time, priority shall be determined by the number of votes received. If two or more Directors are appointed at the same time, priority shall be determined based on a coin toss. A Director may decline to fulfill either of these roles at the time

of their appointment. A Director who declines to serve will go to end of the order of rotation, except that they will be ahead of the Director who most recently served as President. If the Directors next in line to be President and Vice President both decline, they will both go to end of the order of rotation in that order, ahead of the Director who most recently served as President.

**Recommendation**

It is recommended that the Board proceed with the appointment of the President and Vice President during the December meeting, following the order of rotation as specified in the bylaws. This will allow for a seamless transition in leadership and continued adherence to the organizational governance structure.



## MEMORANDUM

Date: December 10, 2024  
To: Board of Directors  
From: Tamsen Burke, General Manager  
Re: Committees Per HRD Bylaws, Section 2

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### **Overview**

The Highlands Recreation District Bylaws, Section C. Conduct of Business, Section 2, Committees sets forth guidance of the formation of committees by appointed members as deemed appropriate in compliance of the Brown Act. The business of the District specifically in preparation and review of the annual Budget and Personnel matters has utilized the guidelines of support from the bylaws in the determination of committees.

The role of the committee(s) has been to review and make recommendations to management on the annual budget, personnel policies and procedures for presentation to the Board of Directors. Upon the approval of the Budget Schedule Timeline 2025-2026, management may begin the preparation of the 2025-2026 Annual Budget and Personnel matters for consideration. HR Management is requesting a review of the bylaws in consultation with attorney for direction on committee selection for Budget and Personnel.

### **HR Bylaws with Resolution 2023-4**

Section C. Conduct of Business, Section 2, Committees

### **Committees**

The Board may establish standing committees and temporary ad-hoc committees, appointing members as it deems appropriate. Each committee shall consist of two Directors. Meetings of standing committees shall be noticed and open to the public as required by the Brown Act. Temporary ad-hoc committees shall have a limited purpose and a defined time frame to accomplish that purpose, such that meetings need not be noticed and open to the public under the Brown Act. Each committee is authorized to meet with staff members, and/or contractors, etc. to review pertinent matters within the scope of its jurisdiction. Each committee shall report on its meetings at Board meetings, making

recommendations if it so desires. No final actions may be taken by committees, which shall be only advisory in nature, i.e., committees cannot be delegated any decision-making power and return to the full Board with recommendations as appropriate.

## **Brown Act**

### **Standing Committee**

- Under the Brown Act a “standing committee” is one that has “continuing subject matter jurisdiction,” a meeting schedule fixed by charter, ordinance, resolution or formal action of a legislative body.” Gov. Code section 54952.
- Depending on the size of the board, it may be advantageous to form a small (three- to seven-member) that is authorized to meet and take action between board meetings when it is impractical to get the full board together for a special board meeting. The committee can also serve as an advisor to the management and a liaison between the management and the full board.
- NOTE: If an advisory committee has a fixed meeting schedule, then it is a “standing committee” subject to the Brown Act. But even advisory committees without a fixed meeting schedule will constitute a “standing committee” if they have “continuing subject matter jurisdiction,”

### **Ad Hoc Committee**

- An ad hoc committee is a critical asset for organizations when quick, targeted action is required.
- Formed with a specific goal in mind, these committees are designed to address urgent challenges, develop solutions, or oversee specialized projects. Whether solving complex problems or guiding strategic initiatives, an ad hoc committee provides the agility and precision needed to achieve key objectives efficiently.

### **Additional Considerations**

The District should consider attorney consultation along with additional Brown Act compliance requirements and interpretations to assist in selection of the committee and support to management for the review of Budget and Personnel matters.

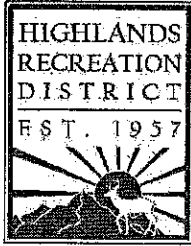
### **Request for Discussion and Consideration of Committee Review**

The HRD Management is requesting guidance on committee support from the Board of Directors for business matters of Budget and Personnel preparations.

### **Attachments:**

Exhibit A - HRD Bylaws





HIGHLANDS RECREATION DISTRICT  
RESOLUTION NO. 2023-4

A resolution of the Board of Directors of the Highlands Recreation District updating the Bylaws of the District.

WHEREAS, the Highlands Recreation District Bylaws were last updated in 2018; and

WHEREAS, the Board appointed an ad hoc committee consisting of Board Members Aquino, Bakhshay to recommend updates to the Bylaws; and

WHEREAS, the Board as a whole discussed and considered updates to the Bylaws at multiple public meetings; and

NOW THEREFORE, BE IT RESOLVED that the Board adopts the updated Highlands Recreation District Bylaws attached hereto.

PASSED AND ADOPTED at the regular meeting of the Board of Directors of Highlands Recreation District, this 10th day of October 2023, by the following vote:

AYES:

NOES:

ABSENT:

ATTEST:

HIGHLANDS RECREATION DISTRICT  
SAN MATEO COUNTY, CALIFORNIA

By   
President, Board of Directors

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 of the 10th day of October 2023.

Secretary, Board of Directors

Attachment: Updated Highlands Recreation District Bylaws

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## HRD Bylaws

### A. FORMATION

#### 1. Original Authorization and Purpose

The Highlands Recreation District was organized as a Community Services District pursuant to Sections 61000 *et seq.* of the Government Code of the State of California (Community Services District Law) on the 24th day of September, 1957, for the purpose of providing public recreation by means of parks, playgrounds, swimming pools, recreation buildings, a community meeting hall, and such other buildings and facilities as are necessary to the operation of such a district, including, but not limited to, the acquisition of lands, rights of way, easements, or other rights of real property therefore, the purchase, construction, furnishing, or equipping of building and other facilities therefore, and the performing of all work auxiliary to any of the above which may be necessary to complete or maintain the same.

#### 2. Additional Purposes

The functions and purposes of the District may in the future be expanded to such other matters as are legally permissible under the appropriate sections of the Community Services District Law in the manner specified therein.

### B. BOARD OF DIRECTORS

#### 1. Governing Body

The Board is the governing body of the District.

#### 2. Number of Directors, Qualifications and Election

The District shall have a Board of five Directors, all of whom shall be registered electors domiciled within the boundaries of the District and all of whom shall be elected at large.

#### 3. Elections of Directors

Elections are held in accordance with the Uniform District Election Law (Sections 10500 *et seq.* of the California Election Code).

#### 4. Time of Election

Elections will be held on the first Tuesday after the first Monday in November in each even numbered year to choose Directors who will take office at noon on the first Friday of December.

#### 5. Term of Office

The term of office of each Director shall be four years. Elections will be held every two years with three Directors elected in the November election concurrent with the California gubernatorial election and two Directors elected in the November election concurrent with the Presidential election.

#### 6. Filling of Vacancies

Any vacancy on the Board of Directors will be filled pursuant to Government Code Section 1780.

**7. Oath of Office**

Before entering upon the duties of his/her office each Director shall take and subscribe the official oath before an officer authorized by law to administer oaths and shall file it with the Board Secretary.

**8. Recall of Directors**

Every incumbent of the office of Director, whether elected or appointed, may be recalled by the voters in accordance with the recall provisions of the Elections Code Sections 11000 et seq.

**9. Compensation of Directors**

The Directors shall serve without compensation. Pursuant to Government Code Section 61047, Directors may receive their actual and necessary traveling and incidental expenses incurred while on official business for the District.

**10. Training and Education of Board Members**

In accordance with Government Code Section 53232, Board Members must complete ethics training (sometimes called AB 1234 training) upon initial election or appointment to the Board and every two years thereafter. All Directors shall also receive sexual harassment training in compliance with State law. Board Members shall endeavor to take a minimum of four additional hours per year of education on topics relevant to their service on the Board and file proof of completion with the Secretary of the Board. A Director who does not complete this training may be subject to censure or reprimand by the Board.

**11. Code of Conduct**

The Board of Directors is committed to excellence in legislative leadership to promote high-quality District facilities and services. Directors will show respect for other Directors, staff, and the public; come to meetings prepared; listen attentively; and focus on providing clear policy direction to staff.

**C. CONDUCT OF BUSINESS**

**1. President and Vice President of the Board**

The President presides over meetings of the Board and the Vice President serves as President in the President's absence or inability to serve. At the regular December Board meeting, the Directors shall meet and organize as a Board. At this time, a President and a Vice-President shall be appointed, in that order. The President and Vice-President roles rotate each December among Directors as described in this section. The Vice-President will rotate into the President's role and another Director will rotate into the Vice-President role. The order shall be determined based on tenure on the Board, with newly-elected and/or appointed Directors last in order, and the rotation will continue such that all Directors have the opportunity to hold these roles before any Director is reappointed. If two or more Directors are elected at the same time, priority shall be determined by the number of votes received. If two or more Directors are appointed at the same

time, priority shall be determined based on a coin toss. A Director may decline to fulfill either of these roles at the time of their appointment. A Director who declines to serve will go to end of the order of rotation, except that they will be ahead of the Director who most recently served as President. If the Directors next in line to be President and Vice President both decline, they will both go to end of the order of rotation in that order, ahead of the Director who most recently served as President.

## **2. Committees**

The Board may establish standing committees and temporary ad-hoc committees, appointing members as it deems appropriate. Each committee shall consist of two Directors. Meetings of standing committees shall be noticed and open to the public as required by the Brown Act. Temporary ad-hoc committees shall have a limited purpose and a defined time frame to accomplish that purpose, such that meetings need not be noticed and open to the public under the Brown Act. Each committee is authorized to meet with staff members, and/or contractors, etc. to review pertinent matters within the scope of its jurisdiction. Each committee shall report on its meetings at Board meetings, making recommendations if it so desires. No final actions may be taken by committees, which shall be only advisory in nature, i.e., committees cannot be delegated any decision-making power and return to the full Board with recommendations as appropriate.

## **3. Mode of Exercising Powers**

The Board shall act only by ordinance, resolution, or motion passed by an affirmative vote of at least three Board Members.

## **4. Recording Vote**

The ayes and nays shall be taken by roll call for all ordinances, resolutions, or motions and will be so entered upon the minutes of the Board.

## **5. Quorum**

A majority of the Board (three Directors) shall constitute a quorum for the transaction of business.

## **6. Amendment**

These Bylaws may be amended by resolution adopted by an affirmative vote of at least four Board Members.

# **D. MEETINGS**

## **1. Open Meetings**

All meetings of the Board shall be conducted pursuant to the Brown Act (Government Code Section 54950 et seq.). When feasible, Board meeting agendas will, as a courtesy, include an option for the public to attend via tele/videoconference.

## **2. Conduct of Meetings**

Robert's Rules of Order shall be followed.



### **3. Preparation of Agenda**

Any Board Member may request an item be placed on the agenda for an upcoming meeting. The agenda shall be prepared by the General Manager in consultation with the President. As required by the Brown Act, only items listed on the agenda may be discussed at meetings. The agenda shall be physically posted at the direction of the General Manager at the Highlands Recreation Center in a prominent place easily accessible to the public and posted to the District website.

### **4. Regular Meetings**

The regular meetings of the Board of Directors shall be held at 7 pm on the second Tuesday of each month in a meeting room of the Highlands Recreation Center. The agenda for regular meetings shall be posted and circulated to all members of the Board at least seventy-two (72 hours) before each regular Board meeting, consistent with the Brown Act.

### **5. Special Meetings**

A special meeting may be called by the President of the Board or by a majority of Directors in the event of matters of importance, which cannot be delayed until the next regular meeting. Notice of such a special meeting must be provided to all Directors and the public at least twenty-four (24) hours in advance of the meeting, consistent with the Brown Act.

### **6. Emergency Meetings**

Emergency meetings may be called consistent with the Brown Act.

### **7. Closed Sessions**

Closed sessions are limited to specific matters authorized by the Brown Act (e.g., to provide direction to a real estate negotiator, to discuss pending litigation with a legal advisor to the Board; insurance liability claims; personnel matters; and threats to public services or facilities). Any closed sessions of the Board must be briefly described in an agenda for the meeting per the requirements of the Brown Act. Prior to adjourning into closed session, a Director (usually the President of the Board) must orally announce the items to be discussed in the closed session and allow public comment. Once the closed session has been completed, the Board must reconvene in open session to make any reports as required by the Brown Act.

### **8. Attendance**

The Board Secretary shall take attendance at all meetings and present the annual attendance record at the January Board meeting.

Punctual and regular attendance at Board meetings is an essential responsibility of each Director. Elected and appointed Directors shall make every effort to attend meetings in person, or by tele/videoconference when allowed by the Brown Act. If a Director is unable to attend a meeting, the Director should advise the Board prior to such meeting if at all possible; if not possible the Director shall advise the General Manager prior to the meeting. Consecutive absences are strongly discouraged.

Given the limited number of meetings, Director absences are disruptive to the functioning of the Board. A Director who is absent from three or more meetings in a calendar year may be subject to censure or reprimand by the Board.

**9. Minutes**

Draft minutes of Board meetings will be prepared by staff promptly following each Board meeting and placed on the agenda for Board approval at the next regular meeting. Following Board approval, minutes will be physically posted at the Highlands Recreation Center in a place easily accessible to the public and posted on the District's website. Minutes are to be retained indefinitely in the District's records.

**E. STAFF**

**1. General Manager**

The Board shall appoint the General Manager, who shall have the responsibilities described in the Community Services District Law. The General Manager or their designee shall serve as the Board Secretary.

**2. Managerial and Supervisory Staff**

The General Manager shall appoint managerial and supervisory staff members.

**3. Compensation —Term**

a. The General Manager shall receive compensation as determined by the Board of Directors and shall serve at its pleasure.

b. A Director shall not be General Manager.

Revised June 9, 1998 and November 12, 1998

(Bylaws Committee: Steve Gehre and Wil Pinney)

Board of Directors: President Gordon Chalmers, Vice-President Steve Gehre, Edie Kirschner, Wil Pinney, & Jim Sell.

Revised November 10, 2008

(Bylaws Committee: Brigitte Shearer and Michelle McNeil)

Board of Directors; President Hal Carroll, Vice President Brigitte Shearer, Jim Sell, Pamela Merkadeau, & Michelle McNeil.

Revised June 14, 2016

(Bylaws Committee: Pamela Merkadeau and Eric Olbekson)

Board Member: Hal Carroll, Eric Olbekson, Michelle McNeil, Pamela Merkadeau, Sterling Sakai

Revised February 13, 2018

Board Members: Eric Olbekson, Michelle McNeil, Pamela Merkadeau, Andrew Aquino, Christopher Gurr

Revised October 10, 2023 (Resolution No. 2023-4)

Board Members: Eric Olbekson, Pamela Merkadeau, Andrew Aquino, Shirin Bakhshay, Uy Ut

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## MEMORANDUM

Date: December 10, 2024

To: Tamsen K. Burke, General Manager

From: Meg Catmull, Assistant General Manager

Re: 2025 HRD Observed Holiday Dates & Winter Break Closure Dates

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### Purpose

This memo proposes to incorporate the following holidays Indigenous **Peoples' Day**, **Cesar Chavez Day**, and **Juneteenth** into the District's 2025 holiday schedule in alignment with District's core values.

How we recognize holidays at work impact on our culture and employee experience. More than just a day off, these are days that celebrate the facets of our identity that are most central to our being. And in recent years, our country has made notable strides in expanding who or what we, as a nation, should honor.

It is therefore the recommendation of HRD management for the Board of Directors to consider the adoption of the following holidays in alignment with the approved HRD Holiday Schedule.

### Rationale

#### 1. Alignment with Regional and National Standards

- **Juneteenth** became a federal holiday in 2021 and is recognized widely across public sectors. It commemorates the end of slavery in the United States, aligning with federal practices and the Rec's value of inclusion. In 2025, Juneteenth is to be commemorated on Thursday June 19.
- **Cesar Chavez Day** is a state holiday in California, honoring a leader integral to the labor movement. Many local cities, including South San Francisco and San Mateo, already observe it, highlighting its regional importance. In 2025, Cesar Chavez Day is to be commemorated on Monday March 31. All state government offices will be closed today, as Cesar Chavez Day is a state holiday. Most banks and the federal post office will remain open, schools and most government offices will be closed.
- **Indigenous Peoples' Day**, recognized in lieu of or alongside Columbus Day, honors Native American histories and contributions. Increasingly adopted by municipalities



nationwide, it reflects a growing commitment to rectifying historical narratives. In 2025, Indigenous People’s Day is to be commemorated on Monday October 13.

**2. District Core Values**

- The district has established core values of Integrity, Inclusion, Transparency, and Accountability to guide the Highlands Recreation District in its operations, programs, service, and impact on its community. The core value of Inclusion encourages and respects diversity, fosters an inclusive and equitable environment, and supports employees to thrive in the workplace which recognizes and supports the multi-faceted workforce of the District and enhances the District’s reputation as a leader in social responsibility.

Furthermore, expanding the holiday schedule shows employees that the District values their contributions and acknowledges important cultural milestones which foster greater employee satisfaction and inclusivity.

**Proposed Changes to the 2025 Holiday Schedule**

2024 HRD Holidays		Recommended 2025 HRD Holidays	
New Year’s Day (Jan 1)	January 1	New Year’s Day	January 1
MLK Day (Jan 15)	January 15	MLK Day	January 15
President’s Day (Feb 19)	February 19	President’s Day	February 19
Memorial Day (May 27)	May 27	Cesar Chavez Day	March 31
July 4 <sup>th</sup>	July 4	Memorial Day	May 27
Labor Day (Sept 2)	September 2	Juneteenth	July 19
Veteran’s Day (Nov 11)	November 11	July 4 <sup>th</sup>	July 4
Thanksgiving (Nov 28)	November 28	Labor Day	September 2
Black Friday	November 29	Indigenous People’s Day	October 13
Christmas Eve	December 24	Veteran’s Day	November 11
Christmas Day	December 25	Thanksgiving	November 27
New Year’s Eve	December 31	Black Friday	November 28
		Christmas Eve	December 24
		Christmas Day	December 25
		New Year’s Eve	December 31

**Approved Annual Winter Break Closure**

2025 Winter Break Closure	
Wednesday	December 24*
Thursday	December 25*
Friday	December 26
Saturday	December 27
Sunday	December 28

Monday	December 29
Tuesday	December 30
Wednesday	December 31*
Thursday	January 1*
*Observed Holiday	

NOTE: Board of Directors approved a District Winter Break Closure schedule from December 24-  
January 1. (2023)



## MEMORANDUM

Date: December 10, 2024  
To: HRD Board of Directors  
From: Meg Catmull, Assistant General Manager  
Re: 2024-2025 Payroll Schedule

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### PURPOSE

The purpose of this memorandum is to propose a modification to the payroll schedule for the fiscal year 2024-2025. The proposed change aims to ensure more timely distribution of paychecks to employees while maintaining compliance with California labor laws. The proposed modification will go into effect starting in January 2024, pending approval by the Board.

### BACKGROUND

The current payroll schedule at Highlands Recreation District follows a biweekly pay period cycle, with the pay period beginning every other Tuesday and ending the following Wednesday. Payroll checks are issued approximately 10 days after the pay period ends, with checks distributed on the second Friday following the conclusion of the pay period.

Under this system, employees often experience a delay in receiving their paychecks, which could affect personal financial planning. We propose changing the payroll check issuance date to the Monday following the end of the pay period, reducing the waiting period from 10 days to 6 days.

### PROPOSED CHANGE

The proposed payroll schedule modification is as follows:

- **Pay Periods:** The biweekly pay periods will remain unchanged, starting every other Wednesday and ending two weeks later on Tuesday.
- **Check Date:** The payroll checks will now be dated for the Monday following the end of the pay period, rather than on the second Friday after the pay period ends.

This change is designed to provide employees with their paychecks sooner, facilitating better financial management for staff and enhancing overall satisfaction.

### LEGAL CONSIDERATIONS

The proposed change complies with California labor laws, which mandate that employees be paid within specific timeframes based on their pay cycle:

- For biweekly payroll cycles, wages must be paid no later than seven days following the end of the pay period.
- By issuing paychecks on the Monday following the end of the pay period, the revised schedule will comply with this legal requirement, ensuring wages are paid promptly and within the required timeframe.

### **IMPACT**

- **Employee Benefits:** Employees will benefit from receiving their paychecks sooner, reducing the delay in wage distribution and improving overall employee satisfaction.
- **Operational Efficiency:** The revised schedule will streamline payroll processing and facilitate better financial planning for the District.
- **Compliance:** The modification ensures the District remains compliant with state labor laws, avoiding any potential penalties or issues with wage payment timing.

### **RECOMMENDATION**

It is recommended that the Board of Directors approve the proposed change to the payroll schedule for fiscal year 2024-2025. If approved, the revised payroll schedule will be implemented starting in January 2024.

A detailed payroll schedule for the fiscal year 2024-2025, including the proposed changes, is attached for review.

### **REFERENCES**

1. California Labor Code, Section 204 - Timely Payment of Wages
2. California Code of Regulations, Title 8, Section 11040 - Wage Orders
3. California Department of Industrial Relations - Wage Payment Requirements



Highlands Recreation District (HRD)

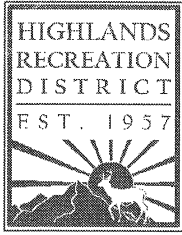
2024-2025 Payroll Schedule

Approved:  
 Effective Date: 07/1/2024  
 Updated: 10/29/2024  
 Supersedes: 2023-2024

Pay Period Start	Pay Period End	Timecard Adjustments Due	Run Payroll	Check Date	Holiday
<i>Wednesday</i>	<i>Tuesday</i>	<i>Friday</i>	<i>Wednesday</i>	<i>Friday</i>	
7/3/2024	7/16/2024	7/19/2024	7/24/2024	7/26/2024	
7/17/2024	7/30/2024	8/2/2024	8/7/2024	8/9/2024	
7/31/2024	8/13/2024	8/16/2024	8/21/2024	8/23/2024	
8/14/2024	8/27/2024	8/30/2024	9/4/2024	9/6/2024	
8/28/2024	9/10/2024	9/13/2024	9/18/2024	9/20/2024	
9/11/2024	9/24/2024	9/27/2024	10/2/2024	10/4/2024	
9/25/2024	10/8/2024	10/11/2024	10/16/2024	10/18/2024	
10/9/2024	10/22/2024	10/25/2024	10/30/2024	11/1/2024	
10/23/2024	11/5/2024	11/8/2024	11/13/2024	11/15/2024	
11/6/2024	11/19/2024	11/22/2024	11/25/2024*	11/27/2024*	*Thanksgiving - 11/28
11/20/2024	12/3/2024	12/6/2024	12/11/2024	12/13/2024	
12/4/2024	12/17/2024	12/18/2024*	12/20/2024*	12/24/2024*	*Christmas - 12/25
12/18/2024	12/31/2024	1/3/2025	1/6/2025	1/8/2025	
<i>Wednesday</i>	<i>Tuesday</i>	<i>Wednesday</i>	<i>Thursday</i>	<i>Monday</i>	
1/1/2025	1/14/2025	1/15/2025**	1/15/2025*	1/17/2025*	*MLK Day - 1/20
1/15/2025	1/28/2025	1/29/2025	1/30/2025	2/3/2025	
1/29/2025	2/11/2025	2/12/2025**	2/12/2025*	2/14/2025*	*Presidents Day - 2/17
2/12/2025	2/25/2025	2/26/2025	2/27/2025	3/3/2025	
2/26/2025	3/11/2025	3/12/2025	3/13/2025	3/17/2025	
3/12/2025	3/25/2025	3/26/2025	3/27/2025	3/31/2025	
3/26/2025	4/8/2025	4/9/2025	4/10/2025	4/14/2025	
4/9/2025	4/22/2025	4/23/2025	4/24/2025	4/28/2025	
4/23/2025	5/6/2025	5/7/2025	5/8/2025	5/12/2025	
5/7/2025	5/20/2025	5/21/2025**	5/21/2025*	5/23/2025*	*Memorial Day - 5/26
5/21/2025	6/3/2025	6/4/2025	6/5/2025	6/9/2025	
6/4/2025	6/17/2025	6/18/2025	6/19/2025	6/23/2025	
6/18/2025	7/1/2025	7/2/2025	7/3/2025	7/7/2025	*July 4th - 7/4

\*Non-standard pay date due to holiday or weekend. If a pay date falls on a Saturday, pay date will be on preceding Friday. If pay date falls on a Sunday, pay date will be on the following Monday.

\*\*Timecard adjustments due by noon on this day due to Holiday.



Date: December 10, 2024

To: HRD Board of Directors

From: Tamsen K. Burke, General Manager

Re: Discussion/Motion – Adopt resolution by the HRD Board of Directors determining the calculation of the appropriations limit for fiscal year 2023-2024

---

**BACKGROUND:**

California Revenue and Taxation Code section 2227 requires the Department of Finance (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, 2023, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2023-24. 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 2023-24 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 population. The District is required by law to calculate their appropriations limit and present it as part of its annual audit.

**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. Moving forward staff will bring future resolutions to the Board for their approval as part of the annual budget approval process.

**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 \$533,073 for fiscal year 2023-24.

**RECOMMENDATION:**

Staff recommend the Board adopt resolution 2024-07 determining the final calculation of the appropriations limit of the District for Fiscal Year 2023-2024. A notice of determination of calculation limits is available to the public for the period of fifteen days as required by law (noticed on December 11, 2024).

**ATTACHMENTS:**

- A. CA Department of Finance Letter concerning Price Factor and Population Information including Attachment A and B.
- B. Res. No 2024-7 HRD Notice of Determination of Appropriations Limit



May 2023

Dear Fiscal Officer:

**Subject: Price Factor and Population Information**

**Appropriations Limit**

California Revenue and Taxation Code section 2227 requires the Department of Finance (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, 2023, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2023-24. 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 2023-24 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, 2023.**

**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.

JOE SPEPHENSHAW  
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 2023-24 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2023-24	4.44

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2023-24 appropriation limit.

**2023-24:**

Per Capita Cost of Living Change = 4.44 percent  
Population Change = -0.35 percent

Per Capita Cost of Living converted to a ratio:  $\frac{4.44 + 100}{100} = 1.0444$

Population converted to a ratio:  $\frac{-0.35 + 100}{100} = 0.9965$

Calculation of factor for FY 2023-24:  $1.0444 \times 0.9965 = 1.0407$

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total</u>
	2022-2023	1-1-22	1-1-23	1-1-2023
San Mateo				
Atherton	-0.48	6,710	6,678	6,678
Belmont	-0.88	27,030	26,793	26,793
Brisbane	-0.51	4,672	4,648	4,648
Burlingame	0.22	30,069	30,136	30,136
Colma	-0.88	1,371	1,359	1,359
Daly City	-0.56	102,040	101,471	101,471
East Palo Alto	-0.66	28,776	28,586	28,586
Foster City	-0.45	32,852	32,703	32,703
Half Moon Bay	-0.77	11,313	11,226	11,226
Hillsborough	-0.20	10,984	10,962	10,962
Menlo Park	-0.91	32,645	32,349	32,478
Millbrae	0.08	22,468	22,487	22,487
Pacifica	-0.41	37,236	37,082	37,082
Portola Valley	-0.54	4,270	4,247	4,247
Redwood City	-0.32	81,753	81,495	81,495
San Bruno	-0.68	42,340	42,054	42,054
San Carlos	-0.89	29,762	29,496	29,496
San Mateo	-0.32	103,651	103,318	103,318
South San Francisco	0.00	64,325	64,323	64,323
Woodside	-0.29	5,143	5,128	5,128
Unincorporated	-0.53	61,301	60,974	60,974
County Total	-0.43	740,711	737,515	737,644

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

## Highlands Recreation District Notice of Determination of Appropriations Limits

Set below is the methodology proposed to be used to calculate the fiscal year noted 2023-2024 & 2024-2025 appropriation limits for the District. The limits as set forth below will be considered and adopted at the meeting of the Board of Directors on December 10, 2024

	<u>FY 2022-2023</u>	<u>FY2023-2024</u>
Prior Year Appropriation Limit	\$1,075,431	\$1,144,944
Population Change (%) January 1 - December 31	-1.01	1.04
Change in CA per Capita Personal Income (%)	7.55	4.44
Per Capita Cost Living Change -Population Converted Ratio Adjustment Factor	1.0723	1.0407
Appropriations Limit (Prior Year App. Limit x Adjustment Factor) (Note1)	1,144,944	1,189,442
less property tax budgeted	612,557	656,369
(=) under appropriation limit	532,387	533,073

Note 1: Corrected Adjustment Factor and appropriation limits

Source:

State of California Department of Finance

Statistical Data, Price Factor and Population Information, 2024

<https://dof.ca.gov/wp-content/uploads/sites/352/2024/04/PriceandPopulation2024.pdf>

Statistical Data, Price Factor and Population Information, 2023

<https://dof.ca.gov/wp-content/uploads/sites/352/2023/05/PriceandPopulation2023.pdf>

## Highlands Recreation District Historical Appropriation Limits

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Prior Year Appropriation Limit	\$ 923,353	\$ 962,792	\$ 1,003,858	\$ 1,035,055	\$ 1,075,431	\$ 1,144,944	\$ 1,189,442
Population Change (%) January 1 - December 31	0.58	0.4	-0.6	-1.73	-1.01	1.04	-0.65
Change in CA per Capita Personal Income (%)	3.67	3.85	3.73	5.73	7.55	4.44	3.62
Per Capita Cost Living Change -Population Converted Ratio	1.0427	1.0427	1.0311	1.039	1.0723	1.0407	1.0379
Adjustment Factor							
Appropriations Limit (Prior Year App. Limit x Adjustment Factor) (Note1)	\$ 962,792	\$ 1,003,859	\$ 1,035,055	\$ 1,075,422	\$ 1,144,944	\$ 1,189,442	\$ 1,224,488
less property tax budgeted	\$ 485,000	\$ 524,668	\$ 543,559	\$ 589,137	\$ 612,557	\$ 656,369	\$ 682,723
(=) under appropriation limit	\$ 477,792	\$ 479,191	\$ 491,496	\$ 486,285	\$ 532,387	\$ 533,073	\$ 541,765

Note 1: Corrected Adjustment Factor and appropriation limits

Source:

State of California Department of Finance

Statistical Data, Price Factor and Population Information, 2024

<https://dof.ca.gov/wp-content/uploads/sites/352/2024/04/PriceandPopulation2024.pdf>

Statistical Data, Price Factor and Population Information, 2023

<https://dof.ca.gov/wp-content/uploads/sites/352/2023/05/PriceandPopulation2023.pdf>



HIGHLANDS RECREATION DISTRICT  
RESOLUTION NO. 2024-07

**RESOLUTION OF THE HIGHLANDS RECREATION DISTRICT BOARD OF DIRECTORS DETERMINING THE CALCULATION OF THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2023-2024**

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

WHEREAS, under Article XIIB 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 2023-2024. The budget for Fiscal Year 2023-2024 was adopted by the Board of Directors (“Board”) on July 25, 2023; 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 4.44% change in California per capita income and a 1.04% 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 \$1,144,944.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Highlands Recreation District, that:

1. The Highlands Recreation District’s Board of Directors hereby finds that, for Fiscal Year 2023-2024, 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 \$533,073.

2. The Board hereby adopts the final calculation of the Appropriations Limit of the District for Fiscal Year 2023-2024, a copy of which is attached hereto as Exhibit A.

PASSED AND ADOPTED at the regular meeting of the Board of Directors of Highlands Recreation District, this 10th day of December 2024, by the following vote:

AYES:

NOES:

ABSENT:

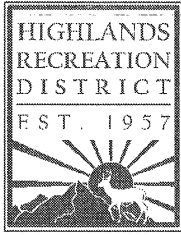
ATTEST:

HIGHLANDS RECREATION DISTRICT  
SAN MATEO COUNTY, CALIFORNIA

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

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 of the 10th day of December 2024.

Secretary, Board of Directors



Date: December 10, 2024

To: HRD Board of Directors

From: Tamsen K. Burke, General Manager

Re: Discussion/Motion – Adopt resolution by the HRD Board of Directors determining the calculation of the appropriations limit for fiscal year 2024-2025

---

**BACKGROUND:**

California Revenue and Taxation Code section 2227 requires the Department of Finance (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, 2024, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2024-25. Attachment A provides the change in California’s per capita personal income and an example for utilizing the factors to calculate the 2024-25 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. The District is required by law to calculate their appropriations limit and present it as part of its annual audit.

**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. Moving forward staff will bring future resolutions to the Board for their approval as part of the annual budget approval process.

**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 \$541,765 for fiscal year 2024-25.

**RECOMMENDATION:**

Staff recommend the Board adopt resolution 2024-08 determining the final calculation of the appropriations limit of the District for Fiscal Year 2023-2024. A notice of determination of calculation limits is available to the public for the period of fifteen days as required by law (noticed on December 11, 2024).

**ATTACHMENTS:**

- A. CA Department of Finance Letter concerning Price Factor and Population Information including Attachment A and B.
- B. Res. No 2024-8 HRD Notice of Determination of Appropriations Limit



April 30, 2024

Dear Fiscal Officer:

### 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, 2024, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2024-25. Attachment A provides the change in California's per capita personal income and an example for utilizing the factors to calculate the 2024-25 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. 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, 2024.** 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.

/s Richard Gillihan

RICHARD GILLIHAN  
Chief Operating Officer

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 2024-25 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2024-25	3.62

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2024-25 appropriation limit.

**2024-25:**

Per Capita Cost of Living Change = 3.62 percent  
Population Change = 0.17 percent

Per Capita Cost of Living converted to a ratio:  $\frac{3.62 + 100}{100} = 1.0362$

Population converted to a ratio:  $\frac{0.17 + 100}{100} = 1.0017$

Calculation of factor for FY 2024-25:  $1.0362 \times 1.0017 = 1.0379$

Fiscal Year 2024-25

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2023 to January 1, 2024 and Total Population, January 1, 2024**

County City	Percent Change	--- Population Minus Exclusions ---		Total Population
	23-24	1-1-23	1-1-24	1-1-24
San Mateo				
Atherton	0.06	6,972	6,976	6,976
Belmont	-0.92	27,180	26,931	26,931
Brisbane	-0.72	4,695	4,661	4,661
Burlingame	0.34	30,410	30,513	30,513
Colma	-1.12	1,426	1,410	1,410
Daly City	-1.03	102,513	101,458	101,458
East Palo Alto	0.42	28,957	29,078	29,078
Foster City	-1.03	32,921	32,581	32,581
Half Moon Bay	-0.79	11,328	11,238	11,238
Hillsborough	-0.19	11,137	11,116	11,116
Menlo Park	0.61	32,814	33,015	33,140
Millbrae	1.79	22,687	23,093	23,093
Pacifica	-0.89	37,388	37,057	37,062
Portola Valley	-0.79	4,283	4,249	4,249
Redwood City	-0.34	82,144	81,863	81,863
San Bruno	-0.94	42,550	42,152	42,152
San Carlos	-0.94	29,700	29,420	29,420
San Mateo	-0.79	104,180	103,352	103,352
South San Francisco	-0.25	64,765	64,601	64,601
Woodside	-0.83	5,176	5,133	5,133
Unincorporated	-0.65	61,942	61,538	61,538
County Total	-0.50	745,168	741,435	741,565

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



## Highlands Recreation District Notice of Determination of Appropriations Limits

Set below is the methodology proposed to be used to calculate the fiscal year noted 2023-2024 & 2024-2025 appropriation limits for the District. The limits as set forth below will be considered and adopted at the meeting of the Board of Directors on December 10, 2024

	<u>FY 2022-2023</u>	<u>FY2023-2024</u>	<u>FY 2024-2025</u>
Prior Year Appropriation Limit	\$1,075,431	\$1,144,944	\$1,189,442
Population Change (%) January 1 - December 31	-1.01	1.04	-0.65
Change in CA per Capita Personal Income (%)	7.55	4.44	3.62
Per Capita Cost Living Change -Population Converted Ratio Adjustment Factor	1.0723	1.0407	1.0379
Appropriations Limit (Prior Year App. Limit x Adjustment Factor) (Note1)	1,144,944	1,189,442	1,224,488
less property tax budgeted	612,557	656,369	682,723
(=) under appropriation limit	532,387	533,073	541,765

Note 1: Corrected Adjustment Factor and appropriation limits

Source:

State of California Department of Finance

Statistical Data, Price Factor and Population Information, 2024

<https://dof.ca.gov/wp-content/uploads/sites/352/2024/04/PriceandPopulation2024.pdf>

Statistical Data, Price Factor and Population Information, 2023

<https://dof.ca.gov/wp-content/uploads/sites/352/2023/05/PriceandPopulation2023.pdf>



HIGHLANDS RECREATION DISTRICT  
RESOLUTION NO. 2024-08

**RESOLUTION OF THE HIGHLANDS RECREATION DISTRICT BOARD OF DIRECTORS DETERMINING THE CALCULATION OF THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2024-2025**

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 2024-2025. The budget for Fiscal Year 2024-2025 was adopted by the Board of Directors (“Board”) on August 20, 2024; 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 3.62% change in California per capita income and a -.65% 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 \$1,189,442.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Highlands Recreation District, that:

1. The Highlands Recreation District’s Board of Directors hereby finds that, for Fiscal Year 2024-2025, 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 \$541,765.

2. The Board hereby adopts the final calculation of the Appropriations Limit of the District for Fiscal Year 2024-2025, a copy of which is attached hereto as Exhibit A.

PASSED AND ADOPTED at the regular meeting of the Board of Directors of Highlands Recreation District, this 10th day of December 2024, by the following vote:

AYES:

NOES:

ABSENT:

ATTEST:

HIGHLANDS RECREATION DISTRICT  
SAN MATEO COUNTY, CALIFORNIA

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

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 of the 10th day of December 2024.  
Secretary, Board of Directors



## MEMORANDUM

Date: December 10, 2024

To: HRD Board of Directors

From: Meg Catmull, Assistant General Manager

Re: Simple IRA Matches for RNE-3 Employees

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### **Background:**

After reviewing the IRS guidelines for SIMPLE IRA contributions, it has come to HRD management's attention that a previous presentation of information and the decision to remove matching contributions for RNE-3 classified employees may be out of compliance with federal law. Below, new information is outlined regarding the relevant IRS requirements for SIMPLE IRA contributions, which must be adhered to for the plan to maintain its favorable tax benefits.

### **IRS Employer Contribution Requirements for SIMPLE IRA Plans:**

The IRS provides two contribution options for employers with a SIMPLE IRA plan:

1. **Dollar-for-Dollar Matching Contribution:**

Employers must match each employee's salary reduction contribution on a dollar-for-dollar basis, up to 3% of the employee's total annual compensation. There is no limit on the compensation used for the matching contribution, meaning all employee compensation must be included, regardless of the compensation limit for benefits calculations.

2. **Nonelective Contribution:**

Alternatively, employers may contribute a fixed 2% of each eligible employee's compensation, regardless of whether the employee makes salary reduction contributions. This compensation is capped at \$290,000 (for 2021, subject to adjustments). The 2% contribution must be made for all eligible employees.

### **Can the Matching Contribution Be Reduced?**

Yes, employers may reduce the matching contribution to as low as 1% of compensation. However, this can only be done under the following conditions:

- The reduced limit cannot go below 1%.
- The reduction can only occur for 2 out of every 5 years.
- Employees must be notified of the reduced limit within a reasonable time before the 60-day election period during which they can adjust their salary deferrals.

#### **Important Compliance Points:**

- **Mid-Year Changes:** Employer matching contributions cannot be suspended, modified, or reduced mid-year. The employer must contribute what was initially promised in the plan notice.
- **Last-Day Employment Requirements:** Employers must make contributions for eligible employees, even if they are not employed on the last day of the year. Contributions are required for eligible employees, even if they quit, die, or stop contributing mid-year.
- **Contribution for Full Year Compensation:** Employer matching contributions must be based on the employee's entire calendar-year compensation, not just the period during which the employee made contributions.

#### **Impact of Non-Compliance:**

Failure to follow the above rules can result in the SIMPLE IRA plan losing its favorable tax treatment. It's essential to correct any non-compliance to avoid penalties and loss of tax benefits.

#### **Contribution Deadlines:**

Employer matching or nonelective contributions must be made by the due date (including extensions) for filing your federal income tax return for the year.

#### **Consideration for the Board of Directors:**

It is HRD management's recommendation to the Board of Directors to revisit new information regarding SIMPLE IRA matching contribution compliance requirements for the classification of RNE3. A review of the current matching contribution structure should be conducted to align it with the IRS's SIMPLE IRA requirements.

Additionally, we are awaiting more information from our SIMPLE IRA broker regarding next steps and potential exceptions related to the concurrent use of the CalPERS 457(b) plan and the SIMPLE IRA plan. This information will help us better understand the options available and ensure compliance with IRS regulations moving forward.



**References:**

IRS SIMPLE IRA Plan Contribution Requirements (<https://www.irs.gov/retirement-plans/simple-ira-plan>)



## MEMORANDUM

Date: December 10, 2024  
To: Tamsen Burke, General Manager  
From: Meg Catmull, Assistant General Manager  
Re: Emergency Action Plan (EAP) Memorandum

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### **Purpose**

The purpose of this memorandum is to present the draft revised Emergency Action Plan (EAP) for adoption by the Board of Directors of Highlands Recreation District. The updated plan aims to provide a comprehensive framework for responding to various emergency situations, ensuring the safety and well-being of staff, patrons, and visitors. It incorporates enhanced emergency procedures, updated protocols, and compliance with relevant safety standards.

### **Background**

The current version of the EAP, established in 2021, has been reviewed and updated to address evolving risks, improve emergency response effectiveness, and incorporate new safety regulations. The District continues to develop and expand programs with an increased focus on staff and patron safety. As such, a draft revised EAP policy has been completed. This revision includes detailed emergency procedures, clearer evacuation plans, and refined staff responsibilities to ensure that every potential emergency scenario is managed efficiently and safely.

This proposal outlines the key updates and improvements to the previous EAP. The revisions are designed to better align with state and federal safety requirements and provide a more structured, proactive approach to emergency preparedness. Additional revisions may be made to accommodate specific licensing requirements for the District's childcare programs.

### **Key Revisions**

## **1. Expanded Emergency Procedures**

- The new plan provides detailed procedures for managing a wide variety of emergencies, including earthquakes, medical emergencies, fires, power failures, bomb threats, and active shooter incidents.
- Each emergency type now includes risk assessments, prevention measures, and step-by-step response protocols to guide staff in mitigating risks and managing the situation effectively.

## **2. Updated Evacuation and Shelter-in-Place Plans**

- Revised evacuation procedures with clearly defined routes and designated assembly points for all district programs, including childcare, recreation, and administrative offices.
- Comprehensive shelter-in-place protocols tailored to specific emergencies, such as hazardous material incidents and active shooter threats.

## **3. Enhanced Staff Roles and Training**

- Defined roles for all staff during an emergency to ensure clarity and accountability.
- Increased focus on regular staff training and emergency drills to ensure that all personnel are prepared and capable of responding to various emergency situations.

## **4. Communication and Accountability Measures**

- Strengthened internal communication protocols for ensuring that staff and emergency responders are promptly and effectively informed.
- Enhanced accountability systems to ensure all individuals are accounted for during evacuations or shelter-in-place events.

## **5. Compliance with Regulatory Standards**

- The updated EAP complies with current federal and state laws, including OSHA's workplace safety regulations and FEMA's emergency preparedness guidelines, to ensure legal and operational compliance.

### **Recommendation**

The revised Emergency Action Plan has been carefully developed to ensure preparedness

and safety for Highlands Recreation District. It is recommended that the Board of Directors review the updated EAP and provide feedback and direction to staff.

### **Legal and Regulatory References**

- California Labor Code Section 6400: Duty to Provide a Safe Workplace
- California Code of Regulations, Title 8, Section 3203: Injury and Illness Prevention Program
- Occupational Safety and Health Administration (OSHA) Emergency Preparedness Guidelines
- Federal Emergency Management Agency (FEMA) Guidelines for Emergency Management



# Highlands Recreation District

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

# Emergency Action Plan (Draft) November 2024



# Highlands Recreation District Emergency Action Plan

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# Highlands Recreation District Emergency Action Plan

## General Information

Effective:

Last Revised: 9/2021

Last Reviewed: 11/14/2024

## POLICY PURPOSE

The purpose of the Highlands Recreation District Emergency Action Plan (EAP) is to establish procedures and guidelines to protect the safety of staff, patrons, and visitors during emergency situations. The plan outlines clear steps to minimize risks to life, property, and operations while ensuring a coordinated response to emergencies.

## SCOPE

The EAP applies to all Highlands Recreation District facilities, staff, and programs. This includes areas under district management, such as:

- Childcare programs
- Recreation programs
- Administrative offices
- Public areas, such as pools, courts, and fitness areas

This plan covers a broad range of emergencies including, but not limited to:

- Fire and gas leaks
- Earthquakes and other natural disasters
- Medical emergencies
- Power failures
- Threats of violence (e.g., bomb threats, active shooter incidents)

## AUTHORITY AND RESPONSIBILITY

The Emergency Action Plan is developed under the authority of the Highlands Recreation District Board of Directors and General Manager. The following individuals are responsible for the implementation, maintenance, and execution of the plan:

- **General Manager (GM):** The GM is ultimately responsible for the execution of the EAP. The GM ensures that necessary resources are available for emergency preparedness, response, and recovery. They also oversee the overall emergency management strategy.
- **Assistant General Manager (AGM):** The AGM, under the supervision of the GM, oversees all risk management activities, coordinates emergency responses, ensure compliance with safety regulations, communicates with local authorities during incidents, and ensures that staff members are trained on the procedures outlined in the EAP. The AGM maintains the plan and ensures its periodic review and updates.
- **Program Directors/Supervisors:** Program Directors/Supervisors are responsible for the execution of emergency procedures in their respective areas. They direct

staff and patrons during emergencies, ensure safe evacuations, and account for all individuals.

- **Staff Members:** All staff are responsible for following the EAP, reporting emergencies, assisting with evacuations, and maintaining calm among patrons. Staff should familiarize themselves with the procedures in the plan and regularly participate in training and drills.

The district expects all employees to be familiar with their roles and responsibilities as outlined in this plan and to participate in regular training and drills to ensure preparedness.

## PLAN MAINTENANCE

The EAP will be reviewed and updated annually or after any significant incident to incorporate lessons learned and to ensure compliance with applicable laws, standards, and best practices. The Assistant General Manager will coordinate updates, with approval by the General Manager and the Board of Directors as needed.

## EMERGENCY CONTACTS

Agency/Service	Contact Information
Fire/Ambulance	911
Sheriff's Department	911 or (650) 363-4911
PG&E (Gas and Electricity)	800-743-5000
California Water Service	(650) 558-7800
Sewer Overflow	(650) 363-4100
Kaiser on the Job (Medical)	(650) 299-4785

### **Kaiser Occ Med**

1400 Veterans Blvd, 1<sup>st</sup> Floor, Redwood City, CA 94063

Telephone 650-299-4785

FAX 650-299-4789

### **If an Emergency, go to Kaiser Hospital Emergency Room**

1100 Veterans Blvd, 1<sup>st</sup> floor, Redwood City 94063

Telephone 650-299-2200

Staff contact lists, key personnel, and additional emergency resources are available in the Appendix.

# EMERGENCY TYPES AND PROCEDURES

## FIRES

### Overview

A fire emergency involves an uncontrolled flame or smoke within or near the facility that poses a danger to life, property, or operations.

### Risk Assessment

- **Potential Causes:**
  - Electrical malfunctions (e.g., overloaded circuits, faulty wiring).
  - Improper handling or storage of flammable materials (e.g., cleaning agents, pool chemicals).
  - Cooking accidents in kitchen areas.
  - Unattended candles, space heaters, or open flames.
  - External factors such as nearby wildfires or arson.
- **Vulnerable Areas:**
  - Kitchens and food preparation areas.
  - Maintenance and storage rooms containing flammable substances.
  - Pool pump room with high-energy equipment and chemicals.
  - Office spaces with extensive electrical equipment.
- **Impact:**
  - Injury or loss of life.
  - Structural damage to facilities.
  - Temporary or prolonged closure of programs and operations.

### Prevention Measures

#### 1. Facility Design and Equipment

- Install smoke detectors and fire alarms in all buildings; test monthly and replace batteries as needed.
- Maintain and inspect fire sprinkler systems annually to ensure functionality.
- Place fire extinguishers in key locations, including:
  - Kitchens
  - Pool pump room
  - Offices
  - Maintenance areas
- Clearly mark emergency exits with illuminated signage.
- Use fire-resistant materials for curtains, furniture, and decorations.

#### 2. Storage and Handling of Flammable Materials

- Store cleaning agents, pool chemicals, and other flammable substances in fire-resistant containers when possible.
- Keep storage areas ventilated and away from heat sources.
- Limit the quantity of flammable materials stored on-site to reduce fire load.

#### 3. Electrical Safety

- Schedule annual inspections of electrical systems by a certified electrician.
- Avoid overloading circuits and unplug non-essential equipment when not in use.



- Replace damaged or frayed cords and wires immediately.
- 4. Kitchen and Cooking Safety**
  - Equip kitchen areas with fire suppression systems or extinguishers rated for grease fires.
  - Train staff on safe cooking practices, including monitoring appliances and avoiding oil or grease buildup.
  - Prohibit the use of personal cooking devices like hot plates in non-kitchen areas.
- 5. Emergency Preparedness**
  - Conduct annual fire drills for all staff and program participants to practice evacuation procedures.
  - Train staff annually on fire extinguisher use (PASS method: Pull, Aim, Squeeze, Sweep).
  - Review and update evacuation routes to account for potential obstructions.
- 6. General Safety Measures**
  - Smoking or open flames in all district facilities and grounds is prohibited.
  - Regularly inspect HVAC systems to ensure proper functioning and ventilation.
  - Keep hallways, stairways, and exits free of obstructions.
- 7. Wildfire Risk Mitigation**
  - Clear vegetation and debris around buildings to create defensible space.
  - Maintain district open space by clearing fallen or dead trees to create defensible space for the neighborhood.
  - Use fire-resistant landscaping materials near structures.
  - Monitor local wildfire alerts and be prepared to initiate evacuation plans if necessary.

## **Emergency Procedures: Fires**

### **1. Immediate Actions**

- 1. Detect the Fire**
  - Signs of a fire include:
    - Smoke or flames.
    - The sound of a fire alarm or crackling.
    - A strong burning smell.
- 2. Activate the Fire Alarm**
  - Locate and pull the nearest fire alarm to alert building occupants.
  - If the alarm does not sound automatically, verbally shout “Fire! Evacuate!” to notify others.
- 3. Call 911**
  - Dial 911 immediately and provide critical details, including:
    - The location of the fire (e.g., kitchen, pool area).
    - The type of fire, if known (e.g., electrical, grease).
    - Any known injuries or trapped individuals.
- 4. Evacuate Building(s)**
  - Follow posted evacuation routes to exit the building safely.
  - Assist individuals with mobility impairments or special needs.

- Avoid using elevators; use stairs or designated ramps instead.
- 5. Attempt to Extinguish (If Safe)**
  - Use a fire extinguisher only if:
    - The fire is small and contained (e.g., in a wastebasket).
    - You are trained to use an extinguisher.
    - You have a clear exit path.
  - Follow the PASS method:
    - **P**ull the pin.
    - **A**im at the base of the fire.
    - **S**queeze the handle.
    - **S**weep side to side at the base of the flames.
- 6. Close Doors Behind You**
  - Close doors as you evacuate to slow the spread of fire and smoke.

## **2. Evacuation Protocols**

### **1. Direct to Assembly Points**

- Guide evacuees to the designated outdoor assembly points, at least 300 feet from the building.
  - **Primary Assembly Point:** Tennis Courts 1-3.
  - **Secondary Assembly Point:** Highlands Elementary School (Newport Ave).
  - **Tertiary Assembly Point:** Crystal Springs Methodist Church (Bunker Hill Drive).

### **2. Conduct Headcounts**

- Use attendance rosters to account for all individuals, including staff, patrons, and visitors.
- Immediately report any missing persons to emergency responders.

### **3. Maintain Safe Distance**

- Keep everyone away from emergency vehicle access routes and hazardous areas.

## **3. Special Scenarios**

### **1. Kitchen Fires**

- Turn off the heat source if safe to do so.
- Use a fire extinguisher rated for grease fires (Class K).
- Do not use water on grease or electrical fires.

### **2. Pool Area Fires**

- Direct lifeguards to evacuate the pool immediately.
- Ensure swimmers exit safely and proceed to the assembly point.

### **3. Childcare Programs**

- Childcare staff should collect emergency contact forms and attendance rosters before evacuating.
- Assist children in staying calm and exiting in an orderly manner.

## **4. Communication During the Emergency**

### **1. Internal Communication**

- Use PA systems, radios, or verbal announcements to direct evacuations.
- Ensure clear instructions are provided to avoid panic.

## **2. External Communication**

- Notify emergency services (911) with updates about fire conditions or trapped individuals.
- Inform the General Manager and program supervisors immediately.

## **5. Cooperation with Emergency Responders**

### **1. Provide Critical Information**

- Inform firefighters about:
  - The location and size of the fire.
  - The presence of hazardous materials (e.g., pool chemicals, gas lines).
  - The number and location of any missing individuals.

### **2. Guide Emergency Personnel**

- Assign a staff member to direct responders to the fire location and any utility shutoff points.

## **6. Re-Entry Protocol**

### **1. Wait for Clearance**

- Do not allow anyone to re-enter the building until emergency services declare it safe.

### **2. Inspect for Hazards**

- Ensure the building is free from structural damage, lingering smoke, or other risks before resuming operations.

## **7. Post-Emergency Actions**

### **1. Medical Assistance**

- Administer first aid to injured individuals until professional medical help arrives.
- Transport seriously injured persons to a hospital if necessary.

### **2. Incident Reporting**

- Document the details of the fire, including:
  - The time and location of the fire.
  - The suspected cause (if known).
  - Actions taken during the emergency.
  - Injuries, damages, and lessons learned.

### **3. Debrief and Review**

- Conduct a debriefing with staff and emergency responders to evaluate the response.
- Update emergency procedures as necessary to address gaps or improve efficiency.

### **4. Repair and Recovery**

- Coordinate with maintenance and contractors to repair fire-related damages.
- Ensure fire alarms, extinguishers, and other equipment are replaced or restored to working condition.

# GAS LEAKS

## Overview

A gas leak involves the unintentional release of natural gas or other hazardous gases, creating a risk of fire, explosion, or poisoning.

## Risk Assessment

- **Potential Causes:**
  - Faulty or damaged gas appliances (e.g., heaters, stoves).
  - Broken or aging gas pipelines.
  - Improper installation or maintenance of gas equipment.
  - Accidental damage to gas lines during facility maintenance or construction.
- **Vulnerable Areas:**
  - Kitchen areas with gas-powered appliances.
  - Maintenance and pool pump rooms housing gas-fueled equipment.
  - Outdoor areas with underground gas pipelines.
- **Impact:**
  - Risk of explosion or fire if the gas ignites.
  - Exposure to toxic gases leading to respiratory issues or poisoning.
  - Facility closures and disruption of operations.

## Prevention Measures

1. **Facility Inspections and Maintenance**
  - Schedule annual inspections of all gas appliances and pipelines by licensed professionals.
  - Inspect connections, valves, and hoses for signs of wear or damage.
  - Maintain detailed records of all inspections, repairs, and replacements.
2. **Gas Detection Systems**
  - Install gas detectors in high-risk areas such as kitchens, maintenance rooms, and pool pump rooms.
  - Test gas detectors monthly and replace batteries as needed.
  - Connect gas detectors to central alarm systems for immediate notification.
3. **Staff Training**
  - Train all staff to recognize signs of a gas leak, such as:
    - The distinct rotten egg smell of natural gas.
    - Hissing or whistling sounds near appliances or pipelines.
    - Dead vegetation or discoloration near outdoor gas lines.
  - Conduct refresher courses on gas safety and response protocols.
4. **Emergency Equipment**
  - Post clear instructions for locating and shutting off the main gas valve in each building.
  - Equip staff with protective gloves and masks for safe emergency response.
5. **Storage and Handling**
  - Ensure that combustible materials are stored away from gas lines and appliances.

- Maintain adequate ventilation in areas with gas-powered equipment to prevent gas buildup.
- 6. Construction and Renovation Protocols**
  - Require gas line markings before any digging or construction near underground pipelines.
  - Use licensed contractors for gas-related installations or repairs.
- 7. Emergency Preparedness**
  - Include gas leak scenarios in staff training to reinforce immediate actions, such as:
    - Evacuating the building.
    - Avoiding the use of electrical devices or open flames.
    - Reporting the leak to appropriate authorities.
- 8. Communication with Utilities**
  - Maintain contact information for gas utility providers (e.g., PG&E: 800-743-5000).
  - Report any suspected gas leaks to the utility provider immediately.

## **Emergency Procedures: Gas Leaks**

### **1. Immediate Actions**

#### **1. Detect the Leak**

- Common signs of a gas leak include:
  - A distinct "rotten egg" odor (added to natural gas for detection).
  - Hissing or whistling sounds near gas lines or appliances.
  - Dead vegetation in outdoor areas near buried gas lines.
  - Physical symptoms like dizziness, headaches, or nausea among staff and patrons.

#### **2. Evacuate the Area**

- Immediately evacuate everyone from the affected area.
- Avoid using elevators; use stairways or designated exits.
- Assist individuals with disabilities or mobility challenges.

#### **3. Do Not Ignite Sparks**

- Prohibit the use of electrical devices, such as light switches, phones, or machinery, as they can create sparks.
- Extinguish all open flames and avoid smoking near the area.

#### **4. Notify Authorities**

- Call 911 and report the gas leak.
- Contact the gas utility provider (e.g., PG&E at 800-743-5000) to report the issue and request immediate assistance.

#### **5. Shut Off the Gas (If Safe to Do So)**

- If trained, locate and turn off the building's main gas valve. Instructions should be posted near the valve, and tools (e.g., a wrench) should be accessible.

### **2. Communication During the Emergency**

#### **1. Internal Notifications**



- Use PA systems, radios, or verbal communication to instruct staff and patrons to evacuate calmly.
- Designate a staff member to ensure all areas are cleared, including restrooms and offices.

## **2. External Notifications**

- Notify emergency services (911) and the gas utility provider immediately.
- Alert nearby facilities or programs if the leak poses a risk beyond the building.

## **3. Assembly and Accountability**

### **1. Direct to Assembly Points**

- Guide evacuees to the designated outdoor assembly points, maintaining a safe distance of at least 300 feet from the building.

### **2. Conduct Headcount**

- Use attendance rosters and staff checklists to account for all individuals, including patrons and visitors.
- Report any missing persons to emergency responders immediately.

## **4. Cooperation with Emergency Responders**

### **1. Provide Information**

- Inform responders of the suspected source of the leak (e.g., kitchen, maintenance area).
- Share any observations, such as odors, sounds, or symptoms experienced by staff or patrons.

### **2. Assist with Access**

- Designate a staff member to guide emergency personnel to the gas shutoff valve or affected area.

## **5. Re-Entry Protocol**

### **1. Await Clearance**

- Do not allow anyone to re-enter the building until emergency services and the gas utility provider declare it safe.

### **2. Inspect and Repair**

- Conduct a thorough inspection of gas appliances, pipelines, and ventilation systems before resuming operations.
- Address any identified safety concerns promptly.

## **6. Post-Emergency Actions**

### **1. Medical Support**

- Provide medical attention to anyone experiencing symptoms of gas exposure (e.g., dizziness, respiratory distress).
- Transport affected individuals to a medical facility if needed.

### **2. Incident Reporting**

- Document the incident, including the location of the leak, response actions, and any injuries or damages.
- Submit the report to the General Manager and utility provider for review.

### 3. Debrief and Review

- Conduct a post-incident meeting with staff to evaluate the response and identify areas for improvement.
- Update training and procedures as necessary based on lessons learned.

## EARTHQUAKES

### Overview

An earthquake involves ground shaking due to seismic activity, which can cause structural damage and falling debris.

### Risk Assessment

- **Potential Causes:**
  - Tectonic activity causing ground shaking, often without warning.
  - Proximity to active fault lines increases the likelihood and intensity of earthquakes.
- **Vulnerable Areas:**
  - All indoor spaces, especially those with:
    - Unsecured heavy furniture or equipment.
    - Large windows, mirrors, or overhead fixtures.
    - Shelves containing loose or heavy items.
  - Outdoor areas with trees, light poles, or overhead power lines.
- **Impact:**
  - Injuries caused by falling debris or collapsing structures.
  - Damage to buildings, infrastructure, and utilities (e.g., gas lines, power, water).
  - Post-event hazards such as fires, aftershocks, or landslides.

### Prevention Measures

#### 1. Facility Safety Enhancements

- Secure heavy furniture, bookcases, and appliances to walls with brackets or straps.
- Install safety latches on cabinet doors to prevent items from falling.
- Use non-slip pads under electronic equipment and displays.
- Apply shatterproof film to windows, mirrors, and glass doors to minimize injury from broken glass.
- Anchor water heaters and gas appliances to prevent tipping or line breakage.

#### 2. Structural Integrity

- Conduct regular inspections of buildings by a licensed structural engineer to identify vulnerabilities.
- Retrofit older buildings to meet modern earthquake safety standards.
- Ensure stairwells, exits, and fire escape routes are free of obstructions and are structurally sound.

#### 3. Emergency Supplies and Equipment

- Store emergency kits with the following supplies in accessible locations:
  - First aid kits.
  - Flashlights and extra batteries.
  - Non-perishable food and water (minimum of three days' supply).

- Emergency blankets and sturdy footwear.
  - Portable radios to receive updates.
- Place kits strategically in key areas, including offices, childcare rooms, and the pool area.
- 4. Utility Safety**
  - Train staff to shut off utilities (gas, water, and electricity) when necessary to prevent secondary hazards.
  - Label utility shutoff valves and provide tools for easy access.
  - Conduct quarterly inspections of gas lines, water heaters, and electrical systems to ensure readiness.
- 5. Staff and Patron Training**
  - Conduct annual earthquake drills to practice "Drop, Cover, and Hold On" techniques.
  - Train staff to assess immediate hazards, such as structural damage, post-earthquake fires, or gas leaks.
  - Include procedures for assisting individuals with disabilities or mobility challenges during evacuations.
- 6. Clear Outdoor Hazards**
  - Regularly trim trees near buildings and remove dead branches.
  - Inspect light poles and fences for stability.
  - Avoid storing heavy or loose equipment outdoors near high-traffic areas.
- 7. Communication Systems**
  - Maintain multiple communication channels, including two-way radios and emergency contact lists.
  - Install battery backups for PA systems and phones to maintain communication during power outages.
  - Provide staff with updated contact information for local emergency services.
- 8. Childcare-Specific Measures**
  - Equip each childcare program with emergency kits tailored to children's needs (e.g., comfort items, child-sized blankets).
  - Assign staff to supervise children during drills and actual events, ensuring calm and orderly responses.
  - Establish procedures for reuniting children with parents after an earthquake.

## Emergency Procedures: Earthquakes

### 1. Immediate Actions During an Earthquake

- 1. Drop, Cover, and Hold On**
  - **Drop** to the ground to prevent falling.
  - **Cover:** Take shelter under a sturdy table or desk. If no cover is available, move against an interior wall away from windows and overhead hazards.
  - **Hold On:** Hold on to the shelter until the shaking stops.
- 2. Stay Indoors**
  - Do not attempt to run outside during shaking, as exterior hazards (e.g., falling debris, glass) pose significant risks.
- 3. Avoid Hazards**
  - Stay away from:

- Windows, mirrors, and glass doors.
- Overhead fixtures or shelves that could topple.
- Fire alarms or sprinkler systems, which may activate.

#### 4. **If Outdoors**

- Move to an open area away from buildings, trees, light poles, and power lines.
- Drop to the ground and stay low to maintain balance.

#### 5. **If Driving**

- Pull over to the side of the road, away from overpasses, bridges, and power lines.
- Remain in the vehicle until the shaking stops.

## 2. **Actions Immediately After Shaking Stops**

### 1. **Assess Safety**

- Check yourself and those around you for injuries.
- Administer first aid if trained and necessary.
- Look for immediate hazards, such as broken glass, fires, or structural damage.

### 2. **Evacuate If Necessary**

- Evacuate the building only if:
  - There is visible structural damage or hazards such as gas leaks or fires.
  - Directed by emergency personnel.
- Use designated evacuation routes; avoid elevators and damaged stairways.

### 3. **Be Prepared for Aftershocks**

- Aftershocks may occur shortly after the initial earthquake. Continue to monitor the situation and be ready to "Drop, Cover, and Hold On" again.

## 3. **Evacuation Procedures**

### 1. **Direct to Assembly Points**

- Guide staff, patrons, and visitors to designated outdoor assembly points, away from buildings and overhead hazards:
  - **Primary Assembly Point:** Tennis Courts 1-3.
  - **Secondary Assembly Point:** Highlands Elementary School (Newport Ave).
  - **Tertiary Assembly Point:** Crystal Springs Methodist Church (Bunker Hill Drive).

### 2. **Conduct Headcounts**

- Use attendance rosters to account for all individuals, including staff, patrons, and visitors.
- Report any missing persons to emergency responders immediately.

### 3. **Assist Vulnerable Individuals**

- Assign staff to assist individuals with disabilities or mobility challenges.

## 4. **Communication During the Emergency**

### 1. **Internal Communication**

- Use radios, PA systems, or verbal announcements to provide instructions.
- Notify program supervisors of evacuation progress and any injuries or hazards encountered.

## **2. External Communication**

- Call 911 if there are injuries, structural damage, or hazards requiring emergency response.
- Alert parents or guardians of children in childcare programs once all participants are accounted for and safe.

## **5. Cooperation with Emergency Responders**

### **1. Provide Critical Information**

- Inform emergency personnel of:
  - Any known injuries or trapped individuals.
  - Observed structural damage or hazards.
  - Utility shutoff points if gas leaks, electrical hazards, or water line breaks are suspected.

### **2. Guide Responders**

- Assign a staff member to direct emergency responders to key areas, such as damaged sections or areas with injured individuals.

## **6. Re-Entry Protocol**

### **1. Wait for Clearance**

- Do not re-enter the building until emergency personnel or qualified inspectors declare it safe.

### **2. Inspect the Facility**

- Conduct a thorough inspection of the facility, focusing on:
  - Structural integrity (e.g., cracks, shifted foundations).
  - Utility systems (e.g., gas, electricity, water).
  - Loose or fallen debris.

### **3. Resume Operations Gradually**

- Resume operations only after ensuring all safety concerns are resolved.

## **7. Post-Earthquake Recovery**

### **1. Provide Medical Assistance**

- Administer first aid to injured individuals and contact emergency services for serious injuries.
- Transport injured persons to the nearest medical facility if necessary.

### **2. Incident Documentation**

- Document all details of the earthquake response, including:
  - Time and duration of the event.
  - Number and types of injuries.
  - Damages to the facility and equipment.
  - Actions taken during and after the incident.

### **3. Debriefing and Review**

- Hold a debriefing meeting with staff to evaluate the response and identify areas for improvement.



- Update the Emergency Action Plan (EAP) to reflect lessons learned.
- 4. **Counseling and Support**
  - Provide access to counseling services for staff, patrons, and families affected by the earthquake.
- 5. **Repairs and Maintenance**
  - Coordinate with contractors and utility providers to repair structural damages and restore utilities.
  - Replace or repair damaged emergency equipment.

## **MEDICAL EMERGENCIES**

### **Overview**

A medical emergency involves sudden illness or injury requiring immediate attention, such as heart attacks, allergic reactions, or trauma.

### **Risk Assessment**

- **Potential Causes:**
  - Cardiac incidents (e.g., heart attacks, arrhythmias).
  - Severe allergic reactions (e.g., anaphylaxis).
  - Physical injuries from slips, falls, or recreational activities.
  - Heat-related illnesses (e.g., heat exhaustion, heatstroke).
  - Drowning or near-drowning incidents in the pool area.
- **Vulnerable Areas:**
  - Pool areas, where drowning risks are higher.
  - Playgrounds, sports courts, and gym facilities with physical activity.
  - Childcare programs with younger participants who may have specific medical needs.
  - Fitness areas with patrons engaging in strenuous activities.
- **Impact:**
  - Health risks to individuals, ranging from minor injuries to life-threatening conditions.
  - Panic among patrons or participants during emergencies.
  - Liability risks for the district.

### **Prevention Measures**

1. **First Aid and CPR/AED Training**
  - Certify staff in first aid and CPR every two years.
  - Ensure lifeguards and recreation staff are trained in water-specific rescue techniques.
  - Provide AED training during onboarding and annual refreshers for all key personnel.
2. **Placement of Medical Equipment**
  - Maintain AEDs at:
    - Social Room
    - Lifeguard Office
    - Registration Office
  - Stock first aid kits at:
    - Social Room

- Multi-Purpose Room (MPR)
  - EEC Bathroom
  - Lifeguard Office
- Inspect AEDs and first aid kits monthly to ensure readiness and replace expired items.
- 3. Childcare-Specific Measures**
  - Collect and review medical forms for all program participants, noting allergies, chronic conditions, or required medications.
  - Maintain emergency action plans for children with severe allergies or medical needs.
  - Train staff to administer EpiPens and respond to common pediatric emergencies.
- 4. Pool Safety**
  - Require all lifeguards to maintain current lifeguard, CPR, and first aid certifications.
  - Enforce strict rules for pool usage, including supervision of minors and prohibition of diving in shallow areas.
  - Conduct daily checks of pool safety equipment, including rescue tubes, backboards, and ring buoys.
- 5. Heat and Hydration Protocols**
  - Provide shaded areas and access to hydration stations during outdoor programs or hot weather.
  - Monitor participants for signs of heat exhaustion or heatstroke, especially during summer camps and sports programs.
- 6. Incident Prevention in Active Areas**
  - Ensure playground equipment is regularly inspected for safety.
  - Provide appropriate safety gear (e.g., helmets, knee pads) for sports programs.
  - Keep gym and fitness equipment in good working condition through regular maintenance.
- 7. Emergency Supplies and Procedures**
  - Maintain emergency kits with items such as ice packs, bandages, gloves, and antiseptics.
  - Display emergency contact numbers and procedures prominently in all facilities.
- 8. Staff and Patron Education**
  - Provide program participants with orientation on safety rules for activities.
  - Encourage patrons with known medical conditions to inform staff in advance and carry necessary medications.

## **Emergency Procedure: Medical Emergencies**

### **1. Immediate Actions**

#### **1. Assess the Situation**

- Quickly determine the nature and severity of the emergency.
- Look for signs of:
  - Loss of consciousness.

- Difficulty breathing or choking.
- Severe bleeding.
- Chest pain or other symptoms of a cardiac event.
- Allergic reactions (e.g., swelling, hives, difficulty breathing).

## **2. Call 911**

- Dial 911 immediately for life-threatening situations, providing:
  - The exact location (e.g., pool area, gym, childcare room).
  - The nature of the emergency.
  - The victim's condition (e.g., conscious, breathing, bleeding).

## **3. Notify On-Site Staff**

- Alert trained staff, such as lifeguards or first aid-certified personnel, to assist.
- Assign a staff member to meet emergency responders at the entrance and guide them to the victim.

## **4. Provide First Aid or CPR**

- Administer first aid if trained, following these guidelines:
  - For Breathing Issues: Perform abdominal thrusts for choking or rescue breathing if necessary.
  - For Cardiac Arrest: Use an AED and perform CPR if the individual is unresponsive and not breathing.
  - For Severe Bleeding: Apply direct pressure with a clean cloth to control bleeding.
  - For Allergic Reactions: Administer an EpiPen (if available) and monitor for symptoms.

## **5. Keep the Individual Calm and Comfortable**

- Reassure the individual and keep them still to avoid worsening the condition.
- Do not move the individual unless there is an immediate danger (e.g., fire, structural hazard).

## **2. Specific Scenarios**

### **1. Cardiac Arrest**

- Immediately retrieve and use an AED.
- Follow voice prompts from the AED to analyze the victim's heart rhythm and deliver a shock if necessary.
- Continue CPR until emergency personnel arrive.

### **2. Severe Bleeding**

- Use sterile gauze or cloth to apply firm pressure to the wound.
- Elevate the injured area above the heart level if possible.
- Do not remove embedded objects; instead, apply pressure around them.

### **3. Allergic Reactions**

- Assist the individual with administering their EpiPen if the individual has a known allergy and the device is available.
- Call 911 even if symptoms improve, as additional medical attention may be required.

### **4. Heat-Related Illnesses**

- Move the individual to a cool, shaded area.

- Provide water if they are conscious and able to drink.
- Use cool cloths or ice packs to lower their body temperature.

### **5. Drowning or Near-Drowning**

- Remove the individual from the water immediately.
- Check for breathing and pulse.
- Perform rescue breathing or CPR if the individual is unresponsive.

## **3. Communication During the Emergency**

### **1. Internal Communication**

- Notify supervisors and key staff about the incident.
- Ensure staff in nearby areas are aware of the situation to prevent further emergencies.

### **2. External Communication**

- Contact parents or guardians if the victim is a minor, providing updates on the situation and the location of care.
- Maintain communication with emergency responders to provide updates on the individual's condition.

## **4. Managing the Area**

### **1. Crowd Control**

- Assign staff to redirect patrons away from the area to maintain privacy and avoid interference with responders.

### **2. Maintain Safety**

- Identify and mitigate any hazards contributing to the emergency (e.g., slippery floors, sharp objects).

## **5. Post-Incident Actions**

### **1. Document the Incident**

- Record all details of the event, including:
  - Date, time, and location of the incident.
  - Nature of the emergency.
  - Actions taken by staff.
  - Names and contact information of witnesses.
- Submit the incident report to the General Manager.

### **2. Evaluate Response**

- Conduct a debriefing with staff to review the response and identify any areas for improvement.

### **3. Notify Relevant Authorities**

- Report incidents involving injuries or illnesses requiring hospitalization to appropriate regulatory agencies if required.

### **4. Restock Emergency Supplies**

- Replace used first aid supplies or AED pads immediately.
- Inspect emergency kits to ensure readiness for future incidents.

## **Post-Emergency Actions**

### **1. Document the Incident**

- Record the details of the event, including:
  - Time and location of the emergency.
  - Actions taken by staff.
  - Any communication with emergency responders or family members.
- 2. Follow Up with the Victim**
  - If the individual is a participant or patron, contact their family or emergency contact.
  - Provide support for their recovery or additional medical care.
- 3. Debrief and Review**
  - Meet with involved staff to review the incident and evaluate the response.
  - Identify any gaps in procedures or training and implement improvements.
- 4. Restock and Inspect Supplies**
  - Replenish used first aid supplies or AED pads immediately.
  - Verify the condition of emergency equipment.

## **POWER FAILURES**

### **Overview**

A power failure involves the loss of electricity, potentially disrupting operations and creating safety risks in darkened areas.

### **Risk Assessment**

- **Potential Causes:**
  - Severe weather conditions (e.g., storms, lightning, high winds).
  - Power grid outages or equipment failures.
  - Overloaded circuits or electrical system malfunctions.
  - Accidental damage to power lines or equipment during maintenance or construction activities.
- **Vulnerable Areas:**
  - Emergency Lighting: Hallways, stairwells, and emergency exits may become hazardous if lights fail.
  - Critical Systems: Systems such as security alarms, registration systems, and phone lines may be disrupted.
  - Recreational Equipment: Sports facilities, gyms, and pool operations could be affected by power loss, compromising safety.
  - Communication Systems: PA systems, radios, and other communication tools may be rendered inoperable.
- **Impact:**
  - Disruption of daily operations, including the closure of facilities or cancellation of programs.
  - Increased safety risks in dark or poorly lit areas.
  - Inability to access critical systems (e.g., registration, payroll, security).
  - Potential damage to sensitive equipment and systems.

### **Prevention Measures**

#### **1. Backup Power Systems**

- Install Backup Generators: Ensure that backup generators are available to power critical systems such as lights, security cameras, alarm systems, refrigeration, and communication equipment.
  - Regular Testing: Conduct monthly tests of backup generators and batteries to verify their operation.
  - Fuel Supply: Keep a sufficient supply of fuel for backup generators, ensuring it's regularly replenished.
  - Maintenance Schedule: Hire qualified technicians to perform routine maintenance on generators and other backup equipment.
- 2. Uninterruptible Power Supplies (UPS)**
- UPS for Critical Equipment: Equip key areas such as the registration office, IT servers, and emergency lighting with UPS systems to prevent data loss and maintain basic operations during brief power outages.
  - Monitor UPS Systems: Regularly inspect and replace batteries in UPS systems to ensure they are functioning when needed.
- 3. Electrical System Inspections**
- Routine Inspections: Have a licensed electrician inspect the building's electrical system annually, checking for outdated wiring, faulty circuits, or overloading.
  - Load Balancing: Ensure electrical circuits are not overloaded by redistributing power demands, particularly in high-usage areas (e.g., kitchen, gym).
  - Surge Protection: Install surge protectors on sensitive electronic equipment to prevent damage during power surges or outages.
- 4. Communication Systems**
- Portable Communication Devices: Equip staff with portable radios or battery-powered phones to maintain communication during a power failure.
  - Emergency Phone Lines: Have landline phones (which operate during power outages) available in critical areas for emergency calls.
  - Emergency Alerts: Use battery-powered emergency alert systems, such as flashlights or loudspeakers, to notify staff and patrons of a power failure.
- 5. Emergency Lighting**
- Install Emergency Lighting: Ensure that emergency lighting is installed in all stairwells, hallways, exits, and parking areas. These lights should automatically activate in the event of a power failure.
  - Regular Inspections: Check emergency lights and signage quarterly to ensure they are functioning properly. Replace bulbs and batteries as necessary.
- 6. Training and Preparedness**
- Staff Training: Train staff on the procedures for handling power outages, including safely evacuating the building if necessary, and operating backup systems (e.g., generators).
  - Evacuation Procedures: Incorporate power failure scenarios into evacuation drills to ensure staff can act calmly and efficiently during outages.
  - Manual Procedures: Prepare manual workarounds for operations like registration or timekeeping if electronic systems are down.



## **7. Building Design Considerations**

- Natural Lighting: Ensure that common areas have sufficient natural light, reducing reliance on electrical lighting during daytime power outages.
- Ventilation: Have alternative ventilation methods in place (e.g., manual fans or windows) in case HVAC systems fail during a power loss.

## **8. Pre-emptive Weather Monitoring**

- Monitor Weather Alerts: Keep track of weather forecasts and power grid conditions to anticipate possible outages due to storms, high winds, or other weather-related factors.
- Advance Preparations: Be proactive in preparing for forecasted outages, including securing backup power and notifying staff about potential disruptions.

## **9. Backup Documentation**

- Emergency Protocols: Ensure that critical documents, such as evacuation plans, contact lists, and emergency procedures, are backed up digitally and in hard copy, easily accessible during an outage.
- Data Backups: Regularly back up data stored on computers or servers to prevent loss during power surges or outages.

# **Emergency Procedures: Power Failure**

## **1. Immediate Actions**

### **1. Assess the Scope of the Outage**

- Determine the extent of the power failure.
  - Is the failure limited to a specific area or building?
  - Are critical systems such as emergency lighting, alarms, or phones operational?
  - Confirm whether the outage affects external areas or the broader community.

### **2. Ensure Immediate Safety**

- Use flashlights or emergency lighting to illuminate dark areas.
- Assist individuals in moving safely to well-lit areas.
- Instruct patrons and staff to remain calm and avoid hazardous areas such as stairwells, elevators, or spaces with heavy equipment.

### **3. Notify Staff and Patrons**

- Use radios, phones, or verbal communication to inform staff of the outage.
- Announce updates and instructions to patrons via PA systems or loudspeakers, if available.

### **4. Activate Backup Power Systems**

- Ensure generators or uninterruptible power supplies (UPS) for critical systems are operational.
- Verify that emergency lighting, exit signs, and alarms are functioning.

### **5. Contact Utility Providers**

- Notify the power utility company (e.g., PG&E) to report the outage and request updates on restoration times.

### **6. Secure Sensitive Areas**

- Restrict access to hazardous or non-operational areas, such as:
  - Elevators (post signs indicating they are out of service).
  - Areas reliant on powered ventilation (e.g., pool pump rooms).

## **2. Evacuation Protocol (If Needed)**

### **1. Assess Evacuation Necessity**

- Evacuate the facility if:
  - Emergency lighting or fire alarms are not operational.
  - There is a significant safety risk (e.g., smoke or heat buildup).

### **2. Guide Evacuees**

- Use flashlights and guide patrons to the nearest exits, avoiding elevators.
- Assist individuals with disabilities or mobility challenges.

### **3. Direct to Assembly Points**

- Lead evacuees to outdoor assembly points, such as:
  - **Primary:** Tennis Courts 1-3.
  - **Secondary:** Highlands Elementary School.

## **3. Specific Area Considerations**

### **1. Childcare Programs**

- Keep children calm and in a safe, well-lit area using flashlights or emergency lighting.
- Avoid relocating children unless evacuation is necessary for safety.

### **2. Pool Areas**

- Clear the pool immediately if filtration, heating, or lighting systems fail.
- Ensure lifeguards are present to oversee swimmers exiting safely.

### **3. Fitness and Recreation Areas**

- Halt the use of powered equipment such as treadmills or ellipticals.
- Assist patrons in safely dismounting equipment.

### **4. Administrative Offices**

- Secure computers and sensitive electronic equipment to prevent data loss.
- Use manual documentation for critical tasks like visitor check-ins or timekeeping.

## **4. Communication During the Emergency**

### **1. Internal Communication**

- Use two-way radios or battery-powered phones to coordinate among staff.
- Provide regular updates to supervisors and program leaders.

### **2. External Communication**

- Notify parents or guardians of minors in childcare programs if the outage is prolonged or impacts safety.
- Maintain contact with utility providers and emergency services.

## **5. Post-Outage Recovery**

### **1. Inspect the Facility**

- Check all critical systems, such as:
  - Fire alarms and emergency lighting.

- HVAC and ventilation systems.
  - Refrigeration units for spoilage risks (e.g., kitchens or vending machines).
2. **Reset and Restart Systems**
    - Power up systems sequentially to avoid overloading circuits.
    - Ensure alarms, elevators, and other critical systems are fully operational before resuming normal activities.
  3. **Debrief and Document**
    - Record details of the outage, including:
      - Time and duration of the event.
      - Areas impacted and actions taken.
      - Feedback from staff and patrons.
    - Submit the incident report to the General Manager.
  4. **Replenish Emergency Supplies**
    - Replace used batteries, flashlights, and other supplies immediately.

## **BOMB THREATS**

### **Overview**

A bomb threat involves a warning of an explosive device on the premises, typically delivered via phone or written communication.

### **Risk Assessment**

- **Potential Causes:**
  - Threats received via phone calls, emails, or written messages from individuals making anonymous or malicious claims.
  - Intentional acts of terrorism, vandalism, or extortion.
  - Hoaxes or pranks that disrupt operations, but may still cause panic.
- **Vulnerable Areas:**
  - Public Spaces: Locations where large groups of people gather (e.g., event spaces, recreation areas, sports courts).
  - Administrative Offices: Areas where confidential information may be targeted for extortion or disruption.
  - Unattended Packages: Potential for suspicious or abandoned packages left in high-traffic areas.
- **Impact:**
  - Potential injury or loss of life if a bomb is present or detonates.
  - Evacuation or lockdown of large areas, leading to significant disruption of programs and services.
  - Financial and reputational damage, including legal and liability consequences.
  - Psychological distress and trauma to staff and patrons.

### **Prevention Measures**

#### **1. Staff Training and Awareness**

- Bomb Threat Response: Train all staff members to recognize suspicious behavior, messages, and packages.

- Listen for details if a bomb threat is received, such as the location, time of detonation, and appearance of the bomb.
  - Instruct staff not to engage in conversation with the caller; instead, try to gather as much information as possible.
- Suspicious Package Identification: Train staff to identify common characteristics of suspicious packages or items, such as:
  - Unusual shapes, smells, or sounds.
  - Lack of return addresses or unusual labeling.
  - Packages left in unusual or unsecured locations.
- Emergency Drills: Include bomb threat scenarios in regular emergency drills to practice evacuation or lockdown protocols.

## **2. Communication Systems**

- Clear Reporting Protocols: Establish a standardized process for reporting bomb threats, including:
  - Immediate notification of the General Manager and local law enforcement (e.g., Sheriff’s Department 650-363-4911).
  - A secure phone or radio system for staff to communicate if a threat is identified.
- Internal Notifications: Use mass communication systems (e.g., PA systems, text alerts, or emails) to notify staff of the threat and any evacuation or lockdown instructions.
- External Communication: Work with law enforcement to communicate with the public if evacuation or lockdown is necessary, and manage media inquiries professionally.

## **3. Access Control and Screening**

- Restrict Entry: Ensure that all entrances and exits are monitored during high-traffic events.
  - Consider using security personnel or metal detectors at key access points during large gatherings.
- Visitor Management: Implement a check-in procedure for visitors, requiring identification and the signing of visitor logs.
- Surveillance Systems: Use security cameras to monitor key areas, especially public spaces where packages or suspicious activity are more likely to occur.

## **4. Suspicious Package Handling Procedures**

- Do Not Touch or Move Suspicious Packages: Instruct staff to immediately report any unattended or suspicious packages.
- Evacuate the Area: Clear the area around the suspicious package, maintaining a safe distance (at least 100 feet).
- Law Enforcement Coordination: Law enforcement should be notified immediately to conduct a full inspection.

## **5. Evacuation and Lockdown Protocols**

- Evacuation:
  - In the event of a bomb threat, the designated emergency response team will initiate an evacuation to pre-determined assembly points (e.g., Tennis Courts 1-3).

- Staff must use clear communication and assist patrons, especially those with disabilities, in evacuating safely.
- Lockdown:
  - If an evacuation is not safe (e.g., the threat is imminent), initiate lockdown procedures, ensuring all doors and windows are secured and personnel stay in safe areas until law enforcement clears the facility.
  - Staff should be trained on maintaining calm and managing crowds in a lockdown scenario.

## **6. Cooperation with Law Enforcement**

- Partnerships: Maintain a relationship with local law enforcement (e.g., Sheriff's Department, local fire department) to ensure they are familiar with the district's layout and emergency protocols.
- Law Enforcement Drills: Invite local police or bomb squads to participate in drills or exercises to test response time and coordination.
- Bomb Search Procedures: Law enforcement will conduct a search of the premises in the event of a bomb threat. Staff must not attempt to search for bombs themselves.

## **7. Psychological Support and Debriefing**

- Counseling Services: Provide access to mental health services or counseling for employees and patrons who may have been affected by the threat.
- Post-Incident Debriefing: Conduct a debriefing after any bomb threat event to evaluate the response and identify areas for improvement.

## **8. Documentation and Reporting**

- Detailed Records: Maintain a log of all bomb threats, including:
  - The exact details of the threat (call time, location, threat specifics).
  - Actions taken, including evacuation, search procedures, and communication with law enforcement.
- Incident Reporting: After the incident, submit a report detailing the response, any damages, and lessons learned to senior management and relevant authorities.

# **Emergency Procedures: Bomb Threats**

## **1. Immediate Actions Upon Receiving a Bomb Threat**

### **If the Threat is Received by Phone**

#### **1. Remain Calm**

- Do not interrupt or provoke the caller.
- Actively listen and document details.

#### **2. Gather Information**

- Ask the caller:
  - Where is the bomb located?
  - What does it look like?
  - When will it explode?
  - What type of bomb is it?
  - Why was it placed?
- Note background sounds, the caller's voice, and any phrases used.

### **3. Keep the Caller Engaged**

- Politely prolong the conversation to gather more details.
- Do not hang up until the caller ends the call.

### **4. Document the Call**

- Write down the exact words of the caller and any details observed.
- Use a bomb threat checklist if available (place this near phones).

## **If the Threat is Received via Email or Written Note**

### **1. Do Not Handle the Note or Email**

- Leave the written threat in place.
- For emails, avoid forwarding or deleting the message.

### **2. Notify Supervisors and Authorities**

- Immediately alert the General Manager or designated supervisor.
- Report the threat to law enforcement (call 911).

### **3. Preserve Evidence**

- Limit access to the area where the note is found.
- Take a photo of the note or screen if safe to do so.

## **If a Suspicious Package or Object is Found**

### **1. Do Not Touch or Move the Item**

- Treat all unidentified or suspicious items as potential bombs.
- Do not attempt to open, shake, or disturb the item.

### **2. Evacuate the Area**

- Clear the immediate vicinity (at least 300 feet) around the item.
- Ensure individuals remain calm and move to a safe distance.

### **3. Notify Authorities**

- Call 911 and provide detailed information about the package, including its location, appearance, and any unusual features (e.g., wires, odors, sounds).

## **2. Evacuation Procedures**

### **1. Initiate Evacuation (If Advised by Authorities)**

- Use the PA system or verbal instructions to direct evacuation calmly.
- Instruct staff and patrons to take personal belongings only if it does not delay evacuation.
- Ensure all individuals move at least 300 feet away from the building to a designated assembly point.

### **2. Assist Vulnerable Populations**

- Assign staff to assist individuals with disabilities, mobility challenges, or childcare groups.

### **3. Conduct Headcounts**

- Use attendance rosters and staff checklists to account for all individuals.
- Immediately report missing persons to emergency responders.

### **4. Secure the Area**

- Prevent re-entry until law enforcement clears the facility.

## **3. Communication During the Emergency**



## 1. Internal Communication

- Notify program supervisors and staff about the nature of the threat.
- Maintain contact through radios, phones, or designated communication tools.

## 2. External Communication

- Call 911 and provide:
  - The exact nature of the threat.
  - Details about any suspicious items or the threat's source (e.g., phone, email).
- Alert nearby facilities if the threat may affect them.

## 3. Parent/Guardian Notifications (Childcare Programs)

- Inform parents of the situation once children are safe at the assembly point.

## 4. Role of Emergency Responders

### 1. Support Law Enforcement

- Provide responders with:
  - Facility maps, including exits and utility shutoff points.
  - Information about the threat (e.g., phone call transcript, suspicious item details).

### 2. Guide Responders

- Assign a staff member to escort responders to key locations.

### 3. Follow Their Instructions

- Allow bomb squads or K-9 units to inspect the facility.
- Cooperate fully with law enforcement directives.

## 5. Re-Entry Protocol

### 1. Await Clearance

- Do not allow anyone to re-enter the facility until law enforcement declares it safe.

### 2. Inspect for Safety

- After clearance, inspect for structural damage, hazards, or additional suspicious items.

## 6. Post-Threat Actions

### 1. Incident Reporting

- Document all aspects of the incident, including:
  - The nature of the threat.
  - Actions taken during the emergency.
  - Communication with law enforcement and patrons.

### 2. Debriefing and Review

- Conduct a debrief with staff and responders to evaluate the response.
- Identify strengths and areas for improvement.

### 3. Counseling and Support

- Provide access to counseling services for staff, patrons, and children affected by the incident.

### 4. Facility Repairs and Recovery

- Address any damages caused during the evacuation or inspection process.
5. **Policy Updates**
- Revise emergency plans based on lessons learned.

## **ACTIVE SHOOTERS**

### **Overview**

An active shooter is an individual actively engaged in attempting to harm or kill people in a confined or populated area. The Highlands Recreation District follows the “Run, Hide, Fight” framework as recommended by the Department of Homeland Security.

### **Risk Assessment**

- **Potential Causes:**
  - Acts of violence perpetrated by individuals with intent to harm others.
  - Workplace disputes, personal grievances, or targeted attacks.
  - Random or premeditated acts of terror.
- **Vulnerable Areas:**
  - **Public Spaces:** Gymnasiums, recreation areas, and pools, where large groups gather.
  - **Childcare Programs:** Vulnerable populations such as children and staff.
  - **Administrative Offices:** Potential for targeted attacks due to disputes or grievances.
  - **Entrances and Exits:** Points of uncontrolled access that may allow an active shooter to enter unnoticed.
- **Impact:**
  - Injury or loss of life.
  - Psychological trauma to staff, patrons, and the community.
  - Disruption of operations and damage to the district's reputation.

### **Prevention Measures**

#### **1. Facility Security Enhancements**

- **Controlled Access:**
  - Install secure entry systems with keycards, PIN codes, or visitor check-ins.
  - Monitor entrances and exits using surveillance cameras.
- **Physical Barriers:**
  - Use reinforced doors and shatterproof glass in critical areas, such as offices and childcare rooms.
  - Install locks or barricade mechanisms on all classroom and office doors.

#### **2. Surveillance and Monitoring**

- Deploy security cameras in high-traffic areas and entrances.
- Train staff to monitor camera feeds and report suspicious activity.

#### **3. Staff Training**

- Conduct annual training on active shooter preparedness, including the "Run, Hide, Fight" response model:
  - **Run:** Evacuate if safe. Leave belongings behind and assist others.
  - **Hide:** Shelter in a secure area, lock doors, and silence phones.

- **Fight:** As a last resort, incapacitate the shooter using improvised weapons or physical force.
  - Include scenario-based training for various staff roles (e.g., childcare providers, lifeguards, and administrators).
- 4. **Communication Protocols**
  - Equip staff with two-way radios or emergency communication devices to stay connected during an active shooter incident.
  - Implement mass notification systems (e.g., PA systems, text alerts) to quickly inform staff and patrons of threats.
  - Train staff to provide clear and concise instructions during emergencies.
- 5. **Collaboration with Law Enforcement**
  - Establish a partnership with local police to develop an active shooter response plan tailored to the district’s facilities.
  - Conduct joint drills with law enforcement to improve coordination and response times.
  - Provide law enforcement with updated facility maps and access to building layouts.
- 6. **Childcare Program-Specific Measures**
  - Maintain secure, locked access to childcare rooms and outdoor play areas.
  - Train staff to calm and protect children during lockdowns.
  - Store emergency supplies in each childcare room, including snacks, water, and communication tools.
  - Develop parent communication protocols to provide timely updates.
- 7. **Emergency Supplies**
  - Stock secure areas with supplies for prolonged lockdowns, including:
    - First aid kits.
    - Flashlights and batteries.
    - Portable phone chargers.
    - Food and water supplies.
  - Install panic buttons in key locations to alert law enforcement.
- 8. **Drills and Preparedness Exercises**
  - Conduct active shooter drills annually, focusing on evacuation, lockdown, and communication procedures.
  - Include childcare-specific exercises to ensure staff can manage children during high-stress scenarios.
- 9. **Behavioral Awareness**
  - Train staff to recognize warning signs of potential violence, such as:
    - Verbal threats or alarming comments.
    - Sudden, unusual changes in behavior.
    - Attempts to bypass security measures.
  - Establish anonymous reporting mechanisms for staff and patrons to share concerns.

## **Emergency Procedures: Active Shooters**

### **1. Immediate Actions**

#### **If You Hear Gunfire or Receive Information of an Active Shooter:**

## **1. Run (Evacuate if Possible)**

### **○ Evacuate Immediately:**

- If it is safe to do so, leave the building as quickly and quietly as possible using the nearest exit.
- Encourage others to leave, but do not delay your own evacuation for those who hesitate.
- Leave personal belongings behind.
- If running isn't an option, consider alternative exits or hiding places (e.g., windows, side doors).
- Avoid congregating near entrances or exits that may be blocked by the shooter.

## **2. Hide (If You Cannot Evacuate)**

### **○ Find a Safe Location:**

- If escape isn't possible, find a secure room to hide in, away from the shooter's line of sight.
- Choose a room with a door that locks or can be barricaded with furniture.
- If no room is available, find a safe corner, away from windows and doors, and lie flat.
- Silence all phones and communication devices to avoid drawing attention.

### **○ Barricade the Door:**

- Use furniture (e.g., desks, chairs, file cabinets) to block the door.
- Use belts or ropes to secure door handles, if possible.
- Turn off lights, close blinds, and remain silent.

## **3. Fight (As a Last Resort)**

### **○ Use Aggressive Action:**

- If confronted by the shooter and no other options remain, attempt to incapacitate the shooter.
- Use nearby objects as weapons (e.g., fire extinguishers, chairs, heavy equipment).
- Work as a team to subdue the shooter if you are not alone. Commit to the action and act decisively.

## **2. Communication During the Emergency**

### **1. Notify Authorities Immediately**

#### **○ Call 911:**

- Dial 911 and provide the following details:
  - The location of the shooter(s).
  - The number and description of the shooter(s).
  - The type of weapon(s) they are carrying (if known).
  - The number and location of casualties (if known).
- If possible, stay on the phone with the dispatcher and follow their instructions.

### **2. Internal Communication**

#### **○ Notify Staff and Patrons:**

- Use PA systems, text alerts, or loudspeaker announcements to inform staff and patrons of the active shooter situation.
- Clearly state whether they should evacuate, shelter in place, or hide.
- Use radios or two-way communication systems to relay critical information to supervisors and key staff members.

### 3. Evacuation Procedures

#### 1. Evacuate When Safe

- If authorities have cleared the area and it is safe to do so, evacuate immediately in an orderly fashion.
- Direct staff and patrons to the designated assembly point, maintaining a safe distance from the building.
- Assembly Points:
  - Primary: Tennis Courts 1-3.
  - Secondary: Highlands Elementary School (Newport Ave).

#### 2. Assist Vulnerable Individuals

- Help those with disabilities, children, and anyone who cannot move quickly evacuate safely.
- Assign staff to assist in leading groups of people out of the building.

#### 3. Do Not Re-enter the Building

- Once outside, do not re-enter the building until law enforcement or emergency responders have cleared it.

### 4. Lockdown Procedures (If Evacuation is Not Safe)

#### 1. Lock and Barricade Doors

- Lock All Doors: Ensure doors are locked and secured. If possible, use a chair, desk, or other heavy objects to barricade doors.
- Shut Windows and Close Blinds: If the room has windows, close and cover them to prevent the shooter from seeing inside.

#### 2. Hide and Stay Silent

- Stay low to the ground and out of sight. Remain quiet to avoid detection.
- Turn off any lights or screens that could give away your location.

#### 3. Remain in Place

- Stay in your locked room until law enforcement arrives and provides the “All Clear” signal.
- Do not open doors for anyone, even if they claim to be law enforcement, unless they provide proper identification.

### 5. Cooperation with Law Enforcement

#### 1. Follow Law Enforcement Instructions

- **Do Not Resist:** If law enforcement arrives, follow their instructions without question.
- **Keep Hands Visible:** Keep your hands empty and visible to avoid being mistaken for a threat.
- **Avoid Sudden Movements:** Do not make sudden or aggressive movements that may cause law enforcement to view you as a threat.

## **2. Provide Information to Authorities**

- **If you are safe and able, provide law enforcement with:**
  - The number and location of the shooter(s).
  - Any information on the shooter(s)' appearance, behavior, and weapons.
  - The number of injured individuals and their locations.

## **3. Assist Emergency Responders**

- Once law enforcement clears the area, help guide emergency medical responders to injured individuals.
- Assist with crowd control or evacuation efforts if needed.

## **6. Post-Incident Actions**

### **1. Account for All Individuals**

- Conduct a headcount at the assembly point to ensure everyone is accounted for.
- Report any missing persons or injured individuals to law enforcement or emergency responders.

### **2. Provide Medical Assistance**

- Administer first aid to injured individuals until emergency medical responders arrive.
- If you are trained in CPR or first aid, assist with life-saving measures.

### **3. Communicate with Families and Media**

- Provide updates to families of staff or patrons who may have been affected by the incident.
- Designate a spokesperson to handle media inquiries and avoid providing information that could compromise law enforcement operations.

### **4. Debrief and Evaluate the Response**

- After the incident is over, conduct a debrief with staff and emergency responders to evaluate the response.
- Identify any areas for improvement in training, procedures, or coordination.
- Update the Emergency Action Plan (EAP) based on lessons learned from the event.

## **HAZARDOUS MATERIALS INCIDENTS**

### **Overview**

A hazardous materials incident involves the release of dangerous substances, including chemicals, gases, or other hazardous materials, which may pose risks to health, safety, or the environment. These incidents can occur due to equipment failure, improper handling or storage, or external factors like accidents or natural disasters.

### **Risk Assessment**

#### **• Potential Causes:**

- Spills or leaks during storage, handling, or transportation of hazardous materials.
- Equipment failure, such as leaks from pressurized tanks or valves.



- Improper disposal of chemicals or waste.
- Accidental exposure due to human error or lack of training.
- Natural disasters (e.g., earthquakes, floods) that disrupt the containment or storage of hazardous materials.
- **Vulnerable Areas:**
  - Areas where hazardous materials are stored or used (e.g., maintenance rooms, chemical storage areas, pools with chemicals).
  - Locations near loading docks, waste disposal areas, or where transportation of hazardous substances occurs.
  - Workplaces with equipment that uses or processes chemicals.
- **Impact:**
  - Risk of poisoning or respiratory issues from toxic substances.
  - Environmental contamination from chemical spills.
  - Injury or illness from exposure to hazardous materials.
  - Potential evacuation of buildings or areas to minimize exposure.
  - Disruption of normal operations while managing the incident and conducting clean-up.

## **Prevention Measures**

- **Facility Inspections and Maintenance:**
  - Regularly inspect storage areas and handling equipment for potential leaks or damage.
  - Ensure proper labeling and signage on all hazardous material containers.
  - Maintain clear and updated Material Safety Data Sheets (MSDS) for all chemicals in use.
- **Training and Awareness:**
  - Conduct regular training for staff on safe handling, storage, and disposal of hazardous materials.
  - Ensure staff is trained to recognize and respond to hazardous material spills and leaks.
  - Provide staff with personal protective equipment (PPE) to minimize exposure during potential incidents.
- **Storage and Disposal Protocols:**
  - Store hazardous materials in designated, secure areas, using appropriate containers.
  - Implement spill containment measures (e.g., drip trays, secondary containment).

- Follow all regulatory guidelines for proper disposal of hazardous materials and waste.
- **Emergency Equipment:**
  - Equip facilities with emergency response kits that include materials for containing and cleaning up hazardous spills (e.g., absorbent pads, neutralizing agents).
  - Install appropriate ventilation systems in areas where hazardous materials are used or stored to ensure air quality is maintained.

## **Emergency Procedures: Hazardous Materials Incidents**

### **1. Immediate Actions**

- **Detect the Hazard:**
  - Identify signs of a hazardous material incident (e.g., unusual smells, chemical spills, gas leaks).
  - If a chemical spill is suspected, do not attempt to handle the situation without proper training or equipment.
- **Evacuate the Area:**
  - Immediately evacuate anyone in the affected area and direct them to the designated assembly point.
  - Ensure that all personnel follow designated evacuation routes, avoiding the use of elevators if applicable.
  - If necessary, cordon off the area to prevent further exposure or contamination.
- **Alert Emergency Responders:**
  - Call 911 to report the hazardous materials incident, providing specific details about the substance, location, and nature of the incident.
  - Contact the local emergency services for hazardous material response teams (e.g., HAZMAT teams) for containment and clean-up assistance.

### **2. Communication During the Emergency**

- **Internal Communication:**
  - Use radios, phones, or PA systems to inform staff and patrons of the emergency and direct them to safe locations.
  - Ensure that staff is updated on the progress of the emergency response, including evacuation and containment efforts.
- **External Communication:**
  - Provide emergency responders with details of the hazardous material, including the MSDS information if available.
  - Maintain communication with regulatory authorities (e.g., local health department or environmental agencies) if required.

### 3. Assembly and Accountability

- **Direct to Assembly Points:**
  - Ensure that evacuees are directed to assembly points that are at least 300 feet away from the affected area.
  - Primary assembly points: Tennis Courts 1-3; Secondary assembly point: Highlands Elementary School.
- **Conduct Headcount:**
  - Use attendance rosters to account for all individuals who were in the affected area.
  - Report any missing individuals to emergency responders immediately.

### 4. Cooperation with Emergency Responders

- **Provide Critical Information:**
  - Inform responders of the hazardous material involved, including its characteristics (flammable, corrosive, toxic, etc.).
  - Share any relevant MSDS data, chemical names, or symptoms of exposure if known.
- **Assist with Access:**
  - Assign staff to guide emergency personnel to the affected area, as well as to assist with the location of utility shutoff points, if necessary.

### 5. Re-Entry Protocol

- **Wait for Clearance:**
  - No one should re-enter the affected area until emergency responders declare it safe.
  - Ensure that the area is thoroughly inspected for contamination and that it has been properly decontaminated before allowing re-entry.

### 6. Post-Emergency Actions

- **Incident Reporting:**
  - Document the incident, including the location, nature of the hazardous material involved, and actions taken during the emergency.
  - Submit an incident report to the General Manager for review and follow-up.
- **Debrief and Review:**
  - Hold a debriefing session with all involved staff and emergency responders to evaluate the response and identify any areas for improvement.
  - Update the EAP based on lessons learned from the incident.
- **Clean-Up and Recovery:**

- Work with hazardous material response teams to ensure proper clean-up and disposal of any hazardous materials.
- Ensure that affected areas are sanitized, and any damaged equipment is replaced or repaired.

## **EVACUATION PROCEDURES**

### **Overview**

Evacuation procedures are critical to ensuring the safe and orderly removal of all individuals from Highlands Recreation District facilities during emergencies such as fires, gas leaks, earthquakes, or other hazardous situations. These procedures outline the steps to evacuate safely, the roles of staff, and program-specific plans.

### **1. Immediate Steps for Evacuation**

#### **1. Announce the Evacuation**

- Activate the fire alarm system or use the PA system to alert occupants.
- Communicate clearly and calmly, specifying the type of emergency and evacuation instructions. Example:
  - "Attention: This is a fire emergency. Please proceed to the nearest exit and gather at the assembly point on Tennis Courts 1-3."

#### **2. Evacuate Safely**

- Leave the building immediately using designated exit routes.
- Do not stop to collect personal belongings unless they are immediately at hand.

#### **3. Assist Others**

- Help individuals with disabilities or those who need assistance.
- Assign staff to assist minors, ensuring they remain calm and accounted for.

#### **4. Close Doors**

- Close doors behind you to slow the spread of smoke, fire, or hazardous materials.

### **2. Evacuation Routes and Assembly Points**

#### **1. Primary Evacuation Routes**

- Follow clearly marked exit signs posted throughout the facility.
- Maps showing evacuation routes are posted in every program area, office, and common space.

#### **2. Alternate Evacuation Routes**

- If primary routes are blocked, use secondary exits. Familiarize yourself with all options in your area.

#### **3. Assembly Points**

- Primary Site: Tennis Courts 1-3.
- Secondary Site: Highlands Elementary School (Newport Ave).
- Tertiary Site: Crystal Springs Methodist Church (Bunker Hill Drive).

### **3. Program-Specific Evacuation Procedures**

#### **Childcare Programs (EEC and ASP)**

### **1. Gather Children**

- Teachers and staff must collect attendance rosters and emergency contact forms.
- Ensure all children are escorted to the evacuation site.

### **2. Primary Evacuation Path**

- Use the designated childcare exit routes to Tennis Courts 1-3.
- If unsafe, proceed to Highlands Elementary or Crystal Springs Methodist Church.

### **3. Roll Call**

- Conduct a headcount immediately upon arrival at the assembly point.
- Ensure all children are signed out by an authorized adult before leaving district supervision.

## **Pool Programs**

### **1. Evacuate the Pool Area**

- Lifeguards direct patrons to exit the pool and move along the pathway to the playground.
- Remain with minors until an authorized adult picks them up.

### **2. Secure the Pool Area**

- Ensure all pool covers are left in place and no one remains in the water.

## **General and Recreation Programs (Camps, Classes, Leagues)**

### **1. Instructor Responsibility**

- Instructors are responsible for leading participants to the nearest exit and ensuring safe passage to the designated assembly point.

### **2. Evacuation Site**

- Gather at the playground or Tennis Courts 1-3 based on proximity and safety conditions.

## **Administrative Offices**

### **1. Exit Routes**

- Use front or back exits. Staff on the second floor should use the escape ladder if necessary.

### **2. Assist Childcare Staff**

- Administrative staff may assist childcare staff with leading children to safety.

## **4. Emergency Roles and Responsibilities**

### **Evacuation Coordinators**

- Assigned staff ensure all areas (e.g., restrooms, offices) are cleared.
- Report the status of each area to the General Manager or designated supervisor.

### **Program Supervisors**

- Collect attendance rosters and emergency kits.
- Ensure their program participants are accounted for at the assembly point.

### **Assigned Guides**

- Wait near entrances to direct emergency personnel to the site of the emergency.

## **5. Assisting Individuals with Special Needs**

### **1. Mobility Impairments**

- Use evacuation chairs or assist individuals to the nearest accessible exit.
- If unable to exit, move them to a safe refuge area and inform emergency personnel of their location.

### **2. Hearing or Visual Impairments**

- Provide clear instructions using gestures, written notes, or physical guidance.

## **6. Evacuation Checklist for Staff**

### **1. Before Exiting**

- Ensure all individuals in your area are aware of the evacuation.
- Collect emergency supplies, attendance rosters, and personal items (if safe).

### **2. During Evacuation**

- Lead participants to the nearest exit.
- Assist those needing help and ensure calm behavior.

### **3. At the Assembly Point**

- Conduct a roll call or headcount immediately.
- Notify emergency personnel if anyone is missing or unaccounted for.

## **7. Re-Entry Protocol**

### **1. Do Not Re-Enter**

- No one may re-enter the building until emergency personnel declare it safe.

### **2. Inspection**

- Facilities should be inspected for hazards or damages before resuming operations.

## **8. Documentation and Reporting**

- Keep a detailed log of the evacuation, including:
  - Time evacuation was initiated and completed.
  - Names of individuals at the assembly point.
  - Any injuries or challenges encountered.
- Submit the report to the Assistant General Manager for review and follow-up.

## **SHELTER-IN-PLACE PROCEDURES**

### **Overview**

Shelter-in-place is the act of seeking safety within the facility during an emergency when evacuation is not safe. This is commonly used during severe weather, hazardous material incidents, or active threats. The goal is to protect occupants by creating a secure environment until the threat subsides or emergency personnel provide further instructions.



## 1. Immediate Actions

### 1. Assess the Situation

- Determine the nature of the emergency (e.g., hazardous material spill, severe weather, active shooter).
- Activate the facility's shelter-in-place protocol by notifying staff and patrons through the PA system, text alerts, or verbal announcements.

### 2. Move to Safe Areas

- Designated safe areas include:
  - Hazardous Material Incident or Severe Weather: Interior rooms without windows (e.g., bathrooms, storage areas).
  - Active Threat: Rooms with locking doors, preferably without windows.

### 3. Secure the Space

- Close and lock all doors and windows.
- Block gaps under doors with towels or clothing to prevent the entry of hazardous gases (if applicable).
- Turn off ventilation systems, such as HVAC units, to minimize the spread of contaminants.
- Cover windows with blinds, curtains, or other materials to reduce visibility (for active threats).

### 4. Stay Alert

- Monitor communication channels (e.g., emergency radios, text alerts) for updates.
- Avoid using cell phones unless needed for emergency communication.

## 2. Specific Scenarios

### a. Hazardous Material Incident

- Do not leave the building unless directed by emergency services.
- Seal the room to limit exposure to hazardous materials.
- If irritation or symptoms develop, report immediately to staff or emergency responders.
- Wait for an all-clear signal from emergency personnel before exiting.

### b. Severe Weather (e.g., high winds, extreme heat)

- Move everyone to interior spaces without windows.
- Keep updated via weather radios or mobile alerts about changes in conditions.
- Provide water and ensure occupants are comfortable if sheltering is prolonged.

### c. Active Threat (e.g., Active Shooter)

- Refer to Active Shooter Emergency Procedures ("Run, Hide, Fight").
- Turn off lights and electronic devices to avoid drawing attention.
- Maintain silence and encourage calm behavior among occupants.

## 3. Communication During Shelter-in-Place

### 1. Internal Communication

- Use PA systems to announce shelter-in-place status.
- Maintain two-way radios or group messaging apps to stay connected with staff in other areas.

### 2. External Communication

- Notify emergency responders of the situation, your location, and the number of people sheltering.
- Keep patrons' families informed (for programs involving minors) with periodic updates.

#### **4. Documentation**

- Keep a log of the event, including the time shelter-in-place was initiated, number of people present, and any incidents or needs during the event.
- Note any hazards or injuries to report to emergency responders.

#### **5. Shelter-in-Place Supplies**

Ensure each designated shelter area contains the following:

- Battery-powered radios for emergency broadcasts.
- Flashlights with extra batteries.
- First aid kits.
- Bottled water and non-perishable snacks (if prolonged sheltering is anticipated).
- Sanitation supplies, such as wipes, gloves, and masks.

#### **6. Lifting Shelter-in-Place**

1. Wait for the all-clear signal from emergency personnel or district leadership.
2. Gradually re-open windows, doors, and ventilation systems.
3. Conduct a headcount and ensure all occupants are accounted for before leaving the shelter area.

#### **7. Post-Incident Actions**

##### **1. Debrief and Report**

- Meet with staff and emergency responders to review the incident and response.
- Document any injuries, damages, or lessons learned for future improvements.

##### **2. Inspect Facilities**

- Ensure shelter areas are restocked and returned to a state of readiness.

## **EMERGENCY SUPPLIES AND EQUIPMENT**

A robust inventory of emergency supplies and equipment ensures preparedness and rapid response during incidents at Highlands Recreation District. These supplies are strategically placed across facilities to maximize accessibility and utility.

#### **1. Automated External Defibrillators (AEDs)**

AEDs are life-saving devices designed for rapid use in cardiac emergencies. They are located at:

- Social Room
- Lifeguard Office
- Registration Office

All staff should familiarize themselves with the locations of AEDs and receive training on their use.

## **2. First Aid Kits**

First aid kits are stocked with essential medical supplies for treating minor injuries or stabilizing conditions until professional medical help arrives. Locations include:

- Social Room
- Multi-Purpose Room (MPR)
- EEC Bathroom
- Lifeguard Office

Each kit is checked regularly to ensure supplies are fully stocked and within expiration dates.

## **3. Emergency Supplies for Childcare Programs**

Childcare programs maintain their own emergency supply kits, tailored to the needs of their participants. These kits include:

- Water and non-perishable snacks
- Basic first aid supplies
- Emergency contact lists
- Flashlights and extra batteries
- Comfort items for children (e.g., blankets, toys)

Childcare staff are responsible for maintaining these kits and bringing them during evacuations or shelter-in-place scenarios.

## **4. CERT Supplies**

Community Emergency Response Team (CERT) supplies are stored in the CERT trailer at the CalFire station. These supplies include:

- Tools and equipment for disaster response
- Medical supplies for large-scale emergencies
- Search and rescue gear
- Communication devices

The CERT trailer is managed by the CERT team, who coordinate with district leadership during emergencies requiring community-level response.

## **5. Additional Emergency Supplies**

- Flashlights and Batteries: Stored in offices and emergency supply cabinets for use during power outages or nighttime emergencies.
- Radios: Two-way radios are available for staff communication during emergencies.
- Sanitation Supplies: Gloves, masks, and sanitation wipes are stored for use during hazardous material incidents or shelter-in-place situations.
- Fire Extinguishers: Located throughout the facility in offices, pool areas, and kitchens. Each extinguisher is clearly marked, and staff receive annual training on their use.
- Backup Power Generators: Gas or battery backup generators for use in power outages.

## 6. Monthly Maintenance

- All emergency supplies are inspected quarterly by designated staff.
- Supplies are restocked or replaced as necessary to ensure readiness.

# STAFF TRAINING AND DRILLS

## Overview

Regular staff training and emergency drills are critical to ensuring that employees at Highlands Recreation District are prepared to respond effectively in emergencies. Training equips staff with the skills and knowledge to manage crises, while drills reinforce those skills through practical application.

## 1. Training Requirements

### a. Initial Training

All new employees are required to complete emergency preparedness training during onboarding. This includes:

- Familiarization with the Emergency Action Plan (EAP).
- Facility tours highlighting emergency exits, evacuation routes, and equipment locations (e.g., AEDs, first aid kits).
- Role-specific responsibilities during emergencies.

### b. Ongoing Training

Annual refresher courses ensure that all staff stay updated on emergency procedures. Topics may include:

- Fire safety, fire extinguisher use, and evacuation protocols.
- AED operation and CPR certification.
- First aid basics (e.g., treating minor injuries, recognizing serious conditions).
- Earthquake preparedness, including "Drop, Cover, and Hold On" techniques.
- Handling hazardous materials and chemical spills.
- Active shooter response, focusing on the "Run, Hide, Fight" model.

### c. Specialized Training

Staff in specific roles receive additional training:

- Lifeguards: Water rescues, drowning prevention, and pool evacuation procedures.
- Childcare Staff: Assisting children during evacuations, maintaining calm, and accounting for participants.

## 2. Drills

### a. Fire Drills

- Conducted annually for all staff and programs.
- Simulate evacuation scenarios, emphasizing the use of primary and secondary routes.
- Include role-play for assisting individuals with disabilities or mobility challenges.

### b. Earthquake Drills

- Conducted annually to practice "Drop, Cover, and Hold On" techniques.
- Include post-earthquake evacuation and hazard assessment exercises.

### **c. Active Threat Drills**

- Conducted annually in partnership with local law enforcement.
- Focus on the "Run, Hide, Fight" response and lockdown procedures.

### **d. Shelter-in-Place Drills**

- Conducted annually to ensure staff know how to seal rooms, turn off ventilation systems, and maintain communication during hazardous material incidents or severe weather.

### **e. Program-Specific Drills**

- Childcare programs and recreation staff conduct their own drills tailored to their participants.
- Include scenarios such as reuniting children with parents and managing large groups.

## **3. Key Objectives of Drills**

- Reinforce familiarity with evacuation routes and assembly points.
- Test communication systems (e.g., PA systems, radios, text alerts).
- Identify and resolve potential gaps in emergency procedures.

## **4. Documentation and Review**

- Attendance Tracking: Staff attendance at training sessions and drills is recorded to ensure compliance.
- Drill Evaluations: Each drill is followed by a debriefing session where staff provide feedback on the exercise.
- Incident Simulations: Document observations, challenges, and lessons learned during drills to improve future performance.

## **5. Emergency Response Teams**

- Form teams with designated roles (e.g., evacuation leaders, communication liaisons, first aid providers).
- Provide additional training to team members on leadership, decision-making, and role-specific tasks.

## **6. External Partnerships**

- Partner with local fire, police, and EMS departments for joint training sessions and drills.
- Collaborate with CERT to provide advanced disaster preparedness training for key staff.

## **7. Staff Preparedness Goals**

- Ensure 100% of staff are confident in their roles during emergencies.
- Maintain high attendance and participation in all training and drills.
- Achieve quick and safe evacuation times during drills.

## **Post-Incident Recovery and Reporting**

1. Conduct a debriefing meeting within 24 hours.
2. Document the incident and submit a report to the General Manager.

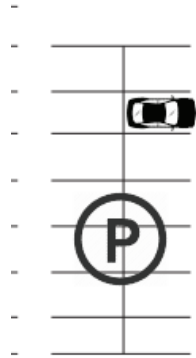
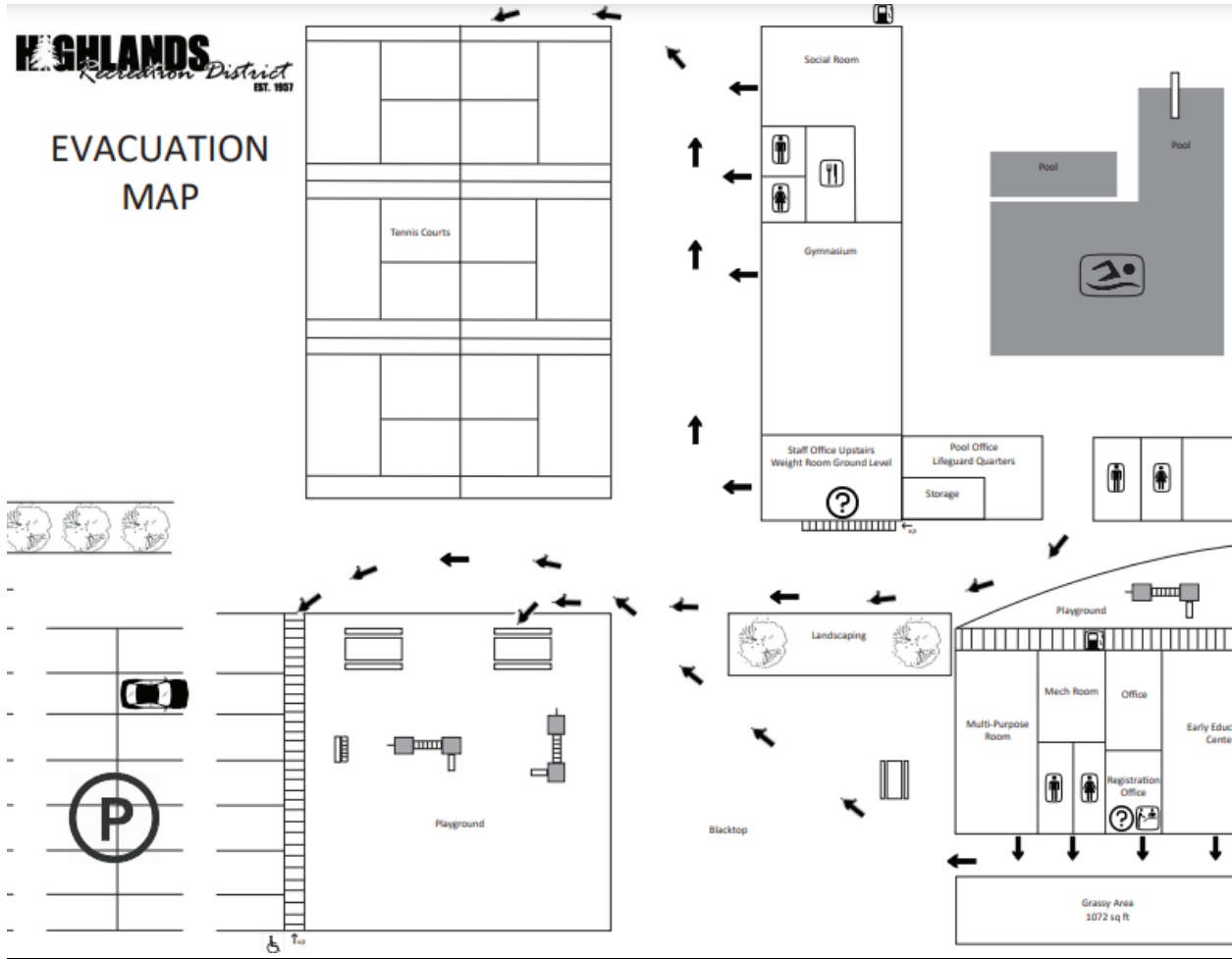
3. Coordinate with insurance providers and repair contractors as necessary.



## Emergency Preparedness Schedule (Quick-Glance Table)

Frequency	Task	Details
Monthly	<b>Emergency Equipment Inspections</b>	Inspect AEDs, first aid kits, fire extinguishers, gas detectors, emergency lighting, and backup generators.
	<b>Safety Walkthroughs</b>	Perform facility walkthroughs to identify and address hazards like blocked exits and unsecured furniture.
	<b>Test Backup Power Systems</b>	Check backup generators, UPS systems, and fuel levels (if applicable)
Quarterly	<b>Emergency Communication Systems Check</b>	Test PA systems, radios, and text alert systems. Verify updated emergency contact lists.
	<b>CERT Coordination</b>	Coordinate with CERT to ensure CERT trailer readiness and update emergency plans.
Annually	<b>Fire Drills</b>	Conduct fire evacuation drills for all staff and programs.
	<b>Earthquake Drills</b>	Conduct earthquake drills for all staff and programs ideally with “great shakeout” events, emphasizing "Drop, Cover, and Hold On".
	<b>Shelter in Place Drills</b>	Conduct shelter in place drills for all staff and programs.
	<b>Active Threat Drills</b>	Conduct drills in partnership with local law enforcement, emphasizing "Run, Hide, Fight" protocols.
	<b>Staff Training</b>	Provide annual training on first aid, CPR, AED use, fire extinguisher operation, and emergency procedures.
	<b>Utility Inspections</b>	Inspect gas lines, water heaters, HVAC systems, and electrical systems.
	<b>Emergency Action Plan (EAP) Review</b>	Review and update the EAP based on lessons learned from drills or incidents.

# EVACUATION MAP



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Lee Hinde [Rec N Roll]	lee@hinde.net	(916) 715-1255
Charles Lima [Copiers]	charles@genesiscopiers.com	(650) 218-5598
George Hung [Phone]		(650) 222-0105

**Emergency Contacts**

Sheriff's Department	(650) 363-4911	Sewer Overflow Hotline	(650) 363-4100
<b>Non-Emergency</b>	(650) 363-4763	Bay Alarm (EEC Bldg)	1-800-610-1000
CAL Fire	(650) 573-3842	Knorr Systems (Pool)	(925) 273-0722
PGE Emergency	1-800-743-5000		

**Janitorial Staff**

Filomena (650) 346-6347

**Board Directors**

	<b><u>Address</u></b>	<b><u>Email</u></b>	<b><u>Cell</u></b>
Pam Merkadeau	2051 New Brunswick	pmerkadeau@highlandsrec.ca.gov	(650) 280-9046
Andrew Aquino	1704 Yorktown Rd	andrew@highlandsrec.ca.gov	(650) 703-9594
Chris Carlos		ccarlos@highlandsrec.ca.gov	
Uy Ut	1896 Lexington Ave	uy@highlandsrec.ca.gov	(650) 773-6356
Ranya Francis	85 Bennington Drive	rfrancis@highlandsrec.ca.gov	(415) 722-5115

**Highlands Community Association**

Liesje Nicolas - President	LiesjeNicolas@gmail.com	(650) 773-7805
Megan Lubker - Lowdown Editor	mslubker@gmail.com	(919) 265-8534

**Community Contacts**

Highlands Elementary School	2320 Newport Street	(650) 312-7544
Crystal Springs United Methodist Church (In Crowd)		(650) 345-2381

**Counsel**

Osa Wolff	wolff@smwlaw.com	(415) 552-7272
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Highlands Recreation District

**Emergency Action Plan**

**Confirmation of Receipt**

I have received my copy of the Highlands Recreation District’s Emergency Action Plan, dated \_\_\_\_\_. I understand and agree that it is my responsibility to read and familiarize myself with the policies and procedures contained in the plan.

Employee’s Name Printed\_\_\_\_\_

Employee’s Signature\_\_\_\_\_

Date\_\_\_\_\_



## 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"*

# Emergency Action Plan

# Highlands Recreation District

## Emergency Action Plan

In the event of an emergency, it is important to take the appropriate action immediately. The Emergency Action Plan has been prepared to foresee potential emergencies and to give employees information on how to protect themselves and others.

Emergency action will be coordinated by the Supervisor on site.

### Emergency Telephone Numbers

Fire/Ambulance	911
Sheriff's Dept	911 or 363-4911
PG&E	800-743-5000
Cal Water	558-7800
Sewer Overflow	363-4100

\*Please see Staff Phone list for contacts

### Authorized Medical Clinic for District Employees

Kaiser on the Job  
1400 Veterans Blvd  
Redwood City, CA 94063  
650-299-4785

### Evacuation

Should it become necessary to evacuate the building, the exit doors must be used. Be familiar with their locations. Refer to the attached evacuation diagram.

### **In Case of Fire or Gas Leak**

**Pool:** Pool staff will evacuate the pool and accompany all patrons down the pathway to the playground. Unattended young children are not allowed to go home until someone has picked them up. The Lifeguards are responsible for them until that time.

**Child Care:** All child care children and staff will gather on tennis courts 1-3 where roll call will be taken. If they are in the Social Room, they will walk down the path on the North side of the tennis courts. If they are on the sports court or in the playground, they will enter from the West gate or remain on the playground if emergency vehicles are expected to arrive or depart. EEC children will be brought to the playground. If the buildings become unsafe, the children will be escorted to Highlands Elementary School on Newport Avenue or to the Crystal Springs Methodist Church which is located on Bunker Hill Drive. All children need to be signed out by an approved adult before leaving HRC supervision.

**Office:** Office staff will exit out the front door or the back door using the escape ladder in the blue bucket on the deck. They will gather with the child care staff on courts 1-3. Admin staff from the Reg office will assist EEC staff in evacuating children to the playground.



## **In Case of an Earthquake**

**Pool:** Once all is still, pool staff will evacuate the pool area and direct all patrons down the pathway to the sports court and then the playground. Unattended young children are not permitted to go home until someone has picked them up. The Lifeguards are responsible for them until that time.

**Child Care:** Child care children and staff will duck and cover until all movement has stopped. Once all is still, ASP children and staff will evacuate to courts 1-3 where roll call will be taken. EEC children and staff will evacuate to the playground. If the buildings become unsafe, the children will be escorted to Highlands Elementary School which is located on Newport Street or to the Crystal Springs Methodist Church which is located on Bunker Hill Drive. All children need to be signed out by an approved adult before leaving HRC supervision.

**Office:** Office staff will duck and cover until all movement has stopped. Once all is still, staff will evacuate down to courts 1-3 and/ or the playground and wait with the children. If the buildings become unsafe, staff will help escort children to Highlands Elementary School or to the Crystal Springs Methodist Church which is located on Bunker Hill Drive.

## **Rescue and Medical**

Report any emergencies or injuries to your Supervisor. All pool personnel, School Age Director, EEC Director and ASP Head Teachers have had basic First Aid Training in case First Aid is required. First Aid Kits are located in the social room, registration office, main office, Multi-purpose room and back pool office.

If emergency medical help or an ambulance is needed:

1. Call 911
  - a. Give the nature of the problem - Medical Emergency
  - b. Give the address, 1851 Lexington Ave.
  - c. Give the location on the facility where the emergency help is needed
2. Have one person wait in the parking lot to direct emergency personnel to the person needing medical help.

## **Fire**

If you discover a fire in the building:

1. Call 911. Give them the following information:
  - a. Location of fire: 1851 Lexington Ave.
  - b. Type of fire (what is burning- if you know).
  - c. Begin to evacuate the building.

If the fire is very small; for example, in a waste basket, you may decide to fight the fire.

1. Procedure as follows:
  - a. Return with as much firefighting equipment as possible. Fire extinguishers are located in the main office, pool office, back pool office, kitchen, pool pump room, social room, maintenance room, break room, fitness room and gym.
  - b. Always have a partner to fight the fire; never try to fight a fire alone.
  - c. Direct chemical flow to the base of the flames.

If you cannot control the fire:

1. Close all doors leading to the fire area.
2. Walk to the nearest exit, evacuate the building and meet at the appropriate evacuation site.

Things to do in case of fire:

1. Report the fire. Don't assume that someone else has called or will call the Fire Department.
2. Close all doors in and around the fire area.
3. If confronted by smoke, keep low to the floor. Whenever you must travel through smoke, keep low to the floor. Smoke and heat rise, and the air near the floor is cooler. Always breathe through your nose and take short, shallow breaths.
4. Always use EXIT DOORS for evacuation.
5. Feel all doors with the back of your hand before opening. If the door is hot to the touch, do not open it. All of the doors in the building are rated for a specific burning time. A fire could blast through the slightest opening with an explosive force. If the door is cool, open it slowly and stay behind it. If heat or pressure comes through the door, slam it shut.

### **Earthquakes**

Remain calm. Sit down or get under a desk, table or doorway. Move away from all glass objects.

Do not leave the building while the active earthquake is in progress.

Do not smoke, light fires or use electrical equipment. Do not drink any water as it may be contaminated.

Report any missing or injured personnel to the General Manager or senior staff.

Do NOT turn off gas. General Manager or senior staff will do so only if a strong gas odor is present

Do NOT turn off water. General Manager or senior staff will do so only if a leak or low water pressure is present

Do NOT turn off power. General Manager or senior staff will do so only if a problem, such as sparks from switches or outlets are present.

### **Power Failure**

Everyone should stay in the building during a power failure, unless instructed to evacuate by a supervisor.

### **Bomb Threats**

There are usually two types of telephone bomb threats you may receive. One may give a target area and a time of detonation; the other may simply say, "there is a bomb in your building!"

The person receiving the bomb threat should:

1. Attempt to keep the caller on the telephone and obtain the following information if at all possible:
  - a. Where is the bomb?
  - b. What time will it go off?
  - c. What does it look like?
  - d. What type of bomb is it?
  - e. Why was it placed in the building?
2. Notify your supervisor.

3. Report the threat to the San Mateo County Sheriff's Department 363-4911. Tell them exactly what the caller said.
4. Write down everything you can remember of the telephone call:
  - a. What was said.
  - b. Sex and estimated age of caller.
  - c. Speech characteristics.
  - d. Emotional condition (excited, calm, intoxicated, etc.)
  - e. Any background noise?
5. Highlands employees will generally evacuate the building. The supervisor will conduct a brief search before leaving the building. If a bomb is found, report its location to the Sheriff's Department. Do NOT touch the device.
6. Do not re-enter the building until told to do so by the Supervisor.

### **Civil Defense**

Upon notification of pending nuclear attack, all persons have permission to evacuate the building. If there is no warning or time to evacuate, the best procedure to follow is to fall to the floor in a non-window area and seek the protection of a desk, table, or file cabinet.

Information should be available over emergency broadcasting radio stations. These should be listened to and the instructions followed.

**IN ALL EMERGENCIES, REMAIN CALM: DON'T PANIC.**

**To attend to children in District programs, the HRD shall follow the Coalition for Safe Schools & Communities recommended action plan: THE BIG FIVE**

Highlands Recreation District

**Emergency Action Plan**

**Confirmation of Receipt**

I have received my copy of the Highlands Recreation District’s Emergency Action Plan, dated \_\_\_\_\_ . I understand and agree that it is my responsibility to read and familiarize myself with the policies and procedures contained in the plan.

Employee’s Name Printed \_\_\_\_\_

Employee’s Signature \_\_\_\_\_

Date \_\_\_\_\_



## MEMORANDUM

Date: December 10, 2024  
To: HRD Board of Directors  
From: Meg Catmull, Assistant General Manager  
Re: Website ADA Compliance

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### Overview

The district is facing updated web accessibility requirements under federal and state law:

- 1. ADA Compliance:** Under a recent ruling, public entities must comply with WCAG 2.1 AA standards by April 26, 2027.
- 2. California Legislation:** Proposed state legislation, CA AB-1757, mandates WCAG 2.2 AA compliance by January 1, 2025.

Although the federal deadline is further out, California's stricter standards may require earlier action. Meeting these requirements ensures our district remains legally compliant and accessible to all community members.

### Legal Framework

- 1. ADA Ruling:**
  - Title II of the Americans with Disabilities Act (ADA) applies to public entities, requiring equal access to programs and services.
  - An April 24, 2024 ADA ruling enforces WCAG 2.1 AA as the standard for compliance, with a deadline for Special Districts of April 26, 2027.
- 2. California Legislation:**
  - Pending state legislation would enforce compliance with WCAG 2.2 AA by January 1, 2025, for all public entities. This legislation reflects California's history of adopting more stringent accessibility requirements ahead of federal timelines. Staff have been consistently monitoring the status of this legislation.

### Challenges and Current Status

The district faces significant challenges in achieving compliance, particularly with the accessibility of PDF attachments on our website:

1. **Volume of Documents:** The District's website platform, Streamline, monitors for accessibility compliance according to the WCAG 2.2 AA standards. According to Streamline's accessibility tool, 444 PDFs are posted and out of compliance with the new California state standards (WCAG 2.2 AA). These PDF's include board packets, minutes, and other documents.
2. **Complexity of Errors:** Streamline's accessibility compliance scan revealed over 3,000 accessibility errors in a single board packet.
3. **Limited Internal Resources:** Accessibility remediation requires specialized tools, immense time, and expertise.

### **Compliance Deadlines and Risk Management**

1. **California Deadline:** WCAG 2.2 AA compliance by January 1, 2025 (pending legislative action).
2. **Federal Deadline:** WCAG 2.1 AA compliance by April 26, 2027.

While the ADA provides a longer timeline, California's earlier deadline presents a legal and reputational risk if not addressed promptly. Non-compliance could lead to lawsuits or fines.

### **Proposed Approach**

To meet both the January 2025 state deadline and the longer federal timeline, the following phased strategy is recommended:

- 1) **Archive Older Documents:**
  - a) Archive all PDFs dated 2023 or earlier to reduce the number of documents requiring immediate remediation.
  - b) Consider archiving board packets from 2024 and earlier as these are some of the lengthiest, most difficult files to remediate.
  - c) Maintain archived documents offline and provide access upon request to comply with ADA requirements.
- 2) **Focus on 2024 and Beyond:**
  - a) Prioritize making 2024 documents compliant with WCAG 2.2 AA standards. This primarily includes board minutes, agendas, 24-25 FY Budget, and other high-priority documents.
- 3) **Reassess Posting Practices:**
  - a) Consider discontinuing or limiting the posting of full board packets online going forward.

### **Remediation Options and Costs**



### **Option 1: Self-Remediation**

- Use tools from Streamline (website platform) and Adobe to manually address errors.
- Challenges: Labor-intensive and requires significant staff training.

### **Option 2: Third-Party Remediation**

- Streamline offers remediation services through Allyant Commonlook at \$7 per page.
- Estimated Costs:
  - A 100-page board packet = \$700
  - Full-year remediation costs (2024) = Approximately \$10,000

### **Option 3: Hybrid Approach**

- Use internal resources for simpler documents and third-party services for complex ones (e.g., board packets).

### **Board Action Items**

1. **Decide on Posting Practices:** Determine whether full board packets should continue to be posted online or replaced with alternative formats.
2. **Allocate Budget:** Consider funding for third-party remediation and/or staff resources for compliance efforts.
3. **Set Compliance Priorities:** Direct staff to archive older documents and focus on 2024 materials to meet the January 2025 deadline.