



# 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

February 11, 2025

7:00 P.M. – Regular Board Meeting

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Topic: HRD Regular Board Meeting

Time: February 11, 2025, 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:

Topic: HRD Regular Board Meeting

Time: February 11, 2025, 07:00 PM Pacific Time (US and Canada)

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 January 14, 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 Information Report
  - a. December 2024 Monthly Statement Memo
  - b. January 2025 Monthly Statement (Preliminary)
6. Old Business:
  - a. Discussion/Motion: Transitional Kindergarten (TK) ASP Recommendation  
Report: Mike Koenig, K-8 Childcare Director and Julie Fernandez, Early Education Center Director  
Description: Consider final approval of the proposed plan for adding programming for Transitional Kindergarten (TK) children to the District's existing After School Program (ASP).

7. New Business:
  - a. Discussion/Motion: Board Strategy Session Meeting  
 Report: Board Member Ranya Francis (prepared by Tamsen Burke)  
 Description: Identify and finalize a date for the rescheduled Strategy Session in March 2025.
  - b. Discussion/Motion: Personnel Committee and Budget Committee Meetings  
 Report: Tamsen Burke  
 Description: Identify and finalize dates for the Personnel and Budget Committee meetings. Refer to 2025-2026 Budget Schedule and Memo presented BOD meeting 11/4/2024.
  - c. Discussion: Fiscal Year 2025-2026 Budget Assumptions  
 Report: Tamsen K. Burke, General Manager  
 Description: Presentation of the preliminary Budget Assumptions for FY 2025-2026 in preparation of the operational budget for organization and its departments.
8. Upcoming Meetings:
  - a. Board of Director Strategy Session 1:
  - b. Board of Directors: March 11, 2025 – April 8, 2025 – May 13, 2025
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 January 2025
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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Board Members:

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

Staff:

Tamsen Burke (General Manager)  
Meg Catmull (Assistant General Manager)  
Nic Robinson (Aquatics Supervisor)  
Mike Koenig (K-8 Childcare Director)

1. Call to Order

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

2. Review and Approval of Minutes

Board Member Merkadeau made a motion, Board Member Ut second, to approve the Regular Board Meeting Minutes from 12/10/2024. The motion passed unanimously.

Vote: AA - Y; CC - Y; PM – Y; UU – Y; RF – Y

3. Public Forum:

Public comments were received.

4. Manager's Information Report

- a. Administration
- b. Programming

5. Financial Report

- a. November 2024 Monthly Statement (Final)

- b. December 2024 Monthly Statement (Preliminary)
- c. 2023-24 Special District Financial Transactions Report (SCO)

**\*\*For the good of the order, President Aquino moved agenda item #7.c after Financial Reports\*\***

6. Old Business

- a. Discussion/Motion: Holiday Schedule 2025
  - i. No motion was made and the item was tabled.
- b. Discussion/Motion: EAP (Emergency Action Plan)
  - i. Board Member Francis made a motion, Board Member Merkadeau second, to approve the new EAP. The motion passed unanimously.  
Vote: AA - Y; CC – Y; PM – Y; UU – Y; RF – Y

7. New Business

- a. Discussion/Motion: Consider approving O’Connor and Company Engagement Letter for 2024 Audit Services.
  - i. Board Member Carlos made a motion, Board Member Francis second, to approve O’Connor and Company Engagement Letter for Audit Services for the fiscal year ending 2024. The motion passed unanimously.  
Vote: AA - Y; CC – Y; PM – Y; UU – Y; RF – Y
- b. Discussion/Motion: Changed Requirement for Board of Directors Remote Participation Limits
  - i. No motion was made.
- c. Discussion/Motion: Landslide
  - i. For the good of the order, President Aquino moved agenda item #7.c after Financial Reports.
  - ii. No motion was made.
- d. Discussion/Motion: Staff Compensation Review and Plan
  - i. No motion was made, and the item was tabled for the January 19, 2025 Strategy Session (Special Meeting).
- e. Discussion: IIPP Staff Training Cost
- h. Discussion/Motion: Standing Committees per Bylaws Section C.2
  - i. Noticed as a second agenda item #7.c; for the good of the order, President Aquino relabeled item as #7.h.
  - ii. President Aquino announced a new standing Budget Committee comprised of Board Members Aquino and Carlos.
- f. Discussion: 457 Plan
- g. Discussion/Motion: Approve General Manager as Highlands Recreation District as Special District Fiscal/Financial Officer for Signature with Assistant General Manager as Designee
  - i. Board Member Ut made a motion, Board Member Carlos second, to approve General Manager as Highlands Recreation District as Special District Fiscal/Financial Officer for Signature with Assistant General Manager as Designee. The motion passed unanimously.  
Vote: AA - Y; CC – Y; PM – Y; UU – Y; RF – Y

8. Upcoming BOD Meetings:

- a. Board of Director Strategy Session 1: January 19, 2025, 9:00am-1:00pm

- b. Board of Directors: February 11, 2025 – March 11, 2025 – April 8, 2025
- c. Personnel Committee:
- d. Budget Committee:

9. Review and Payment of Bills

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

10. HRD Board of Directors Announcements

11. Adjournment

Board Member Ut made a motion, Board Member Carlos second, to adjourn the meeting. The motion passed unanimously.  
Vote: AA - Y; CC – Y; PM – Y; UU – Y; RF – Y

The Meeting adjourned at 9:14 pm.

Respectfully Submitted,

Megan Catmull  
Board Secretary

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

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



## MEMORANDUM

Date: February 11, 2025  
To: 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. Documents are ready to submit County Permit to the County of San Mateo.
  - Employee Breakroom
    - Painting, floor repair, and relocation of the ice machine near completion. The tables and chairs that were previously purchased will be installed with a ready-to-use date of February 17, 2025
  - Administration Office Refresh (12/2025)
    - Preliminary assessment of project scope, timing, and developing RFP for project.
    - In addition, the review of the alternate work-space plan for displaced staff and equipment has been discussed.
  - Cal OES 2022-2023 Early Winter Storm Disaster (FEMA DR 4683) Application
    - Completed open projects and/or project completions and certificate to close with CalOES.



- Completed SAM Registration Renewal - HIGHLANDS RECREATION DISTRICT to close Document Request: DR 4683 Highlands Recreation District 081-91067 AMD 149 PW 262-0 from October 12, 2023.
- **Financial**
  - San Mateo Sustainability Department, notice of proposed increase to Garbage and Recyclable Collection Service Rates effective January 1, 2025.
  - Develop and present BOD cost allocation and plan for shared services/expenses; (3/2025)
  - Directors/Supervisor Reviews / Training in preparation of FY 2025-2026 Budget
    - Developed Capital Project List needs - Short (within 12 months); Long term (2-3 years) for specific departments and HRD facility/complex.
    - Reviewed Chart of Accounts and Ledgers as a budget preparation exercise to review account codes and items expensed to each account. Recommended changes will be presented to the Budget Committee for greater consistency and operational effectiveness.
  - Administrative Business (Ongoing)
    - Review of HRD Compliance Policies as scheduled in AMG report.
    - Develop procedures for policies for business, human resources, and other operational practices.
    - Review of all HRD contracts and renewal dates (ongoing)
      - Independent Contractor policy and current agreements; including instructors.
      - Vendor / Service Contracts
      - Rental Contracts
      - Completed audit on W9 compliance with each contract.
    - Develop a master template for contracts for HRD in consultation with attorney.
    - HR Compensation / Salary Schedule
      - Reviewing current position qualifications, essential skills based on similar Parks and Recreation Industry standards (Completed)
      - Complete Job Hazard Analysis for every position (Ongoing)
      - Work with Directors on updates Position (Job) Descriptions (Ongoing)
      - Review HRD compensation, research market value, cpi considerations, and develop 3–5-year salary schedule (Ongoing)

### **Community Engagement**

- Informal meet and greet with pool members, swim team parents, EEC and ASP parents and teachers, Tennis/Martial Arts instructors to better understand satisfaction and needs to support program and services to our community.
- Meet with EEC parents (zoom) on January 23, 2025, to discuss TK and current state of decision making and recommendations. Received feedback about timing and process for efficiency and communication improvements on TK decision making. Informed parents a final proposal/recommendation will be made to the BOD in February and all invited to attend. In addition, a follow-up email will be sent to ensure all parents are informed of

the next steps. An annual EEC survey was requested, and this information will be shared with the EEC Director.

- Inform. conversation with HCA president to identify gaps and connect HRD to the community. A scheduled meeting is being prepared.

- **Important Updates regarding CARPD’s Legislative Advocates and our Legislative Committee:**

- CPPG (formerly RPPG) Legislative Advocate Update: As some may have heard, Alyssa Silhi, recently accepted a new position with Ford Motor Company and is no longer with our advocacy firm, CPPG. We are deeply appreciative of Alyssa’s efforts these past two years and wish her the best of luck in her new role. We will be continuing to work with the great CPPG team on our lobbying efforts at the Capitol and will be utilizing their wealth of experience and expertise to protect the interests of our CARPD members. We look forward to working with [Dane Hutchings](#) and know his background in local government affairs and experience advocating for the League of California Cities will be of great benefit to our association.
- Expansion of CARPD Legislative Committee: As our Legislative advocacy program has grown over the past several years, so has the level of engagement and participation from the membership. These contributions have helped us develop legislative priorities, identify emerging issues/bills, and obtain expert feedback from our group of elected and professionals from every corner of the State. As a result of this growing participation in legislative matters, the CARPD Board recently voted to *increase the size* of the Committee and *expand eligibility* to include non-CARPD Board Members.
- Currently, we are soliciting interest in CARPD Legislative Committee membership for 2025-2026. Note -- Employees and/or Board Members of CARPD Member Districts are now eligible to serve as voting members on the Committee.
- Upcoming CARPD Legislative Committee Meetings: Next month we will be circulating the 2025 Legislative Committee Calendar, but with the Committee composition changes – we are going to *cancel our December 5<sup>th</sup> meeting*. You will be receiving the cancellation here shortly.

- **Important Updates regarding California Special Districts Association**

- Judges place Temporary Restraining Order for Recent OMB Directive on Federal Funding Currently, as part of the review, there is no federal guidance regarding the decision-making process. However, because federal funding plays a crucial role in supporting special districts that provide essential services-including water, fire protection, healthcare, transportation, and other critical infrastructure-our association is closely engaged on this issue. While some additional guidance has also been released, there's still considerable uncertainty about the directive's full implications. That said, Paragon's memo provides the latest analysis of the situation and outlines the potential impacts based on the information currently available.
- This transition period brings uncertainty for Special Districts that rely on federal funding which supports infrastructure improvements, emergency response and recovery efforts, and other community services. The National Special Districts Association (NSDA) will continue to closely monitor developments and share updates as we learn more on our website and through our Alert System.

## **BOD Directives Schedule**

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

**BOARD OF DIRECTOR DIRECTIVES**

**MEETING 1.14.2025**

General Manager – Tamsen Burke

Assistant General Manager – Megan Catmull

Tasks- Directives	Responsible	Updates / Completion Notes
1. Director Reports		
a. Records Retention	Meg Catmull	2/7/2025 – 1-1 Meeting Discussion. Update placed in AGM Report
b. Chart of Enrollment for Early Education Center	Tamsen Burke and Julie Fernandez	2/11/2025 – Email Correspondence with EEC Director. Chart placed into EEC Director Report
2. Compensation Discussion	Tamsen Burke	Moved to Strategy Session (March)
3. Board Strategy Session – Rescheduled Doodle	Tamsen Burke	1.21.2025, No date identified in February, Sent new doodle – 2/5/2025 for March
4. Identify Industry Standard Comparable for Business, Compensation/Benefits, etc.	Tamsen Burke	Ongoing
5. Landslide (BKF) RFP Review	Tamsen Burke	Ongoing, March BOD meeting presentation



## MEMORANDUM

Date: February 11, 2025  
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:**
  - The General Manager and Paylocity HR Representative are reviewing the employee Handbook.
- **Recruiting:**
  - The District currently has the following open positions: Swim Team Coach and Administrative Assistant.
  - Applicants per position:
    - Swim Team Coach: 12
    - EEC Teacher: 25 (reposted 1/10/2025)
    - Administrative Assistant: 9
    - Head / Lifeguards - part-time and seasonal lifeguards.
    - Swim instructors
    - At the time of this report, two new lifeguards are scheduled to start in February.
- **Hiring:**
  - Offers have been extended to two EEC Teacher candidates.
  - The District offered the After School Coordinator position to Jennifer Spencer, which was accepted. Start date was January 29, 2025.
  - Updates have been made to internal recruitment and hiring processes including standardized requests to recruit and request to hire forms for directors.
  - Developed an exit interview survey to identify organizational needs and develop retention strategies.

### Operations:

- **Recreation Programming Software:**

- The draft contract with RecDesk is being reviewed by management to address contract language with year over year escalating fees. Staff have been in touch with RecDesk's team to set up training and system implementation.
- **Records Retention Policy & Project:**
  - Accomplished thus far:
    - 2024 Records Retention Policy passed by BOD.
    - Corodata boxes requested to confirm inventory details. The inventory was confirmed and select Corodata boxes were destroyed per IGM/BOD approval.
    - Staff have compiled all District Resolutions in one physical folder.
    - Staff have reviewed the contents of unmarked boxes and labeled them according to the 2024 Policy.
    - "Documents - Records Retention" folder structure has been set up for digital records retention.
    - Based on IT security measures, only the Assistant General Manager and General Manager have access to the Records Retention folder structure.
  - Upcoming Project Phases:
    - Staff have begun the process of digital recording and retaining District Resolutions. Resolutions Index and Scans to be completed by March 1.
    - Index of onsite physical records boxes to be completed by March 15.
    - Recommendation to GM for destruction of any onsite records boxes overdue for destruction, to be completed by March 31.
    - Remaining records boxes to be sent to Corodata for digitization or storage depending on record category, to be completed by April 14.
    - Digital folder tree completed with retention categories and outlined destruction dates, to be completed by April 30.
    - Staff data dump into digital records to then be moved to restricted access file, May 2025.

**Grounds, Facilities, and Maintenance:**

- Completed maintenance tickets from January include:
  - Repaired diving well underwater mounted light
  - Pressure washed walkway next to EEC classrooms.
  - Hung shelf in EEC classroom
  - Patched, sanded, and painted Monkey's classroom.
  - Repaired EEC diaper table lock
  - Repaired EEC utensil drawer lock
  - Replaced fluorescent light next to the social room door.
  - Replaced broken pool tile.
  - Employee Breakroom to be completed by February 14, 2025

**Compliance:**

- **2025 Updated Planned Policy Reviews**

**January**

- Safety Committee Meetings
  - Resumed quarterly meetings on 1/23/2025, next meeting scheduled for April 2025
- CERT and HRD Employee Training/Compliance (1/2025)
- Update Hazard Communication Program (HCP) (1/2025)
  - Draft completed, being implemented as an internal operational plan/program after chemical inventory is completed.

## February

- Update Workplace Violence Policy, Log, and Training (In progress 2/2025)
- Create ADA and Accommodations policy and grievance form (In progress 2/2025)
- Create/update Cyber-security policy (2/2025)
  - Draft in progress.
- Update Blood Borne Pathogens/Exposure and Control Plan (BPP)
  - Draft completed, being implemented as internal operational plan/program.
- Performing an audit of Simple IRA and 457(b) retirements plans, and 529 plan related to IRS rules and other compliance requirements. Staff will consult with plan brokers, CPAs, and a tax attorney during this internal audit.

## March

- Review and update Employee Handbook
  - The draft is being reviewed by GM/Paylocity HR Rep with addition of new 2025 laws.
  - First read by BOD 3/2025
- Heat and Related Illness Guide (3/2025)
- COVID and RSV Plans (3/2025, BOD 3/2025)
  - Preliminary research in process will be implemented as an internal operational plan/program.
- Complete updated ADA assessment (3/2025)
- Improvements to HRD Service Agreements and Property Rental form's language
- Implement functional capacity exams for full-time new hires.



## MEMORANDUM

Date: February 11, 2025

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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### PROGRAM/DEPARTMENT OVERVIEW

- The program is currently in the final tier of the registration process for the 2025-2026 school year. At the time of this report, ASP is at 98% of licensing capacity (capacity=86 kids) and In-Crowd is at 69% of capacity (capacity=14 kids). For reference, at this time last year ASP was at 94% and In-Crowd was at 100%. This was due to an abnormally large 5<sup>th</sup> grade class.
- Spring Camp is approaching fast. Registration for Spring Camp is currently in progress. Flyers went out to the school district on February 1 so staff anticipate registrations will begin to pick up. The camp will be visiting Santa Cruz Beach Boardwalk on April 3.
- Summer Camp registration will begin March 10 for residents and March 17 for non-residents. The program will begin advertising in March. Summer camp will run from June 16 through August 8 (8 weeks total).

### STAFF UPDATES

- Staff completed the interview process for the ASP Coordinator position and staff were able to identify a new Coordinator. Internal candidate, Jennifer Spencer, began in official capacity on January 29. Jen has worked in ASP for five years and holds a BA in Communication. Jen is excited to start her new role.
- ASP staff Jennifer Spencer celebrated her 5-year work anniversary with the Highlands Recreation District on January 27. Staff thanked Jen for her service and dedication to the program.

### FINANCIAL

- For January, revenue is tracking as it should be at 58% of the fiscal year. Numbers were not available at the time of this report.

### COMPLIANCE UPDATES

- The social room has its annual fire inspection on January 23. Hue & Cry tested the horns/strobes in the social room and the gym. Everything is in working order and the inspection passed.

- Program staff will be renewing their AB-1207 mandated reporter training this month. This training is a licensing requirement and must be updated every two years.

#### **UPCOMING EVENTS**

- ASP/IC 2025-2026 registration (continued)
- Spring Camp scheduling/advertising/planning
- Summer Camp scheduling/advertising/planning/staffing





## MEMORANDUM

**Date:** February 11, 2025

**To:** Tamsen Burke, General Manager

**From:** Nicolai L. Robinson, Aquatics Supervisor

**Re:** Aquatics Report

**Program/Department Overview:**

I am currently acclimated to the Highlands Recreation and Aquatics Department. My focus is on gaining a comprehensive understanding of the organizational culture within the Aquatics while reviewing existing standards and procedures. The objective is to ensure that all compliance and regulatory frameworks are consistently updated and, where applicable, newly established for operational effectiveness and consistency. We will be communicating changes to our community in weekly updates as well as posting signage at the entry of the pool.

**Key Highlights:**

- Identifying risk and safety through SOP and EAP discovery.
- Providing continuous communication with the Swim Team.

Due to limited staffing during mornings and afternoons, changes to the schedule were made with minor adjustments to allow the Supervisor and Coordinator to focus on program communication, growth, recruitment strategies. Changes included eliminating 11:00am- 3:00pm due to minimal use of the pool; expanded Saturdays and Sundays to accommodate private lessons and more recreation/family swim time. In addition, a 10-minute break for the guard before the start of each hour (50 - 00 to provide a rest break minimize employee fatigue for surveillance and safety.

**Lap Schedule Change:** Going into effect on 2/10/2025

-	Mon	Tue	Wed	Thur	Fri	Saturday and Sunday
<b>Lap Swim</b>	8:00am-12:00pm	9:00am-12:00pm	8:00am-12:00pm	9:00am-12:00pm	8:00am-12:00pm	9:00am-4:00pm
<b>Lap Swim</b>	4:00pm-7:30pm	4:00pm-7:30pm	4:00pm-7:30pm	4:00pm-7:30pm		
<b>Rec Swim</b>	-	4:00pm-6:00pm	4:00pm-6:00pm	4:00pm-6:00pm		12:00pm-4:00pm

### **Programming:**

- Group Lessons - Occurs on Saturdays (Working with members to consolidate classes.)
- Private Lessons - To maximize the pool for learning opportunities and swim team focus, and recruitment of swim instructors, the private lessons program has been restructured to weekends. This will be revisited for Spring and Summer schedules.
- Swim Team –
  - Reviewed and responded to program gaps between coach, coordinator, and parents.
  - Responded quickly to complaints and concerns from parents with ownership/responsibility and outlined what they can expect moving forward.
  - Established a weekly newsletter to parents on Sports Engine (Swim Team website) to update coach status, program update and upcoming meets registrations.
  - Identified areas for correction (1) prioritized communication with parents in timely manner (12-24 hours), (2) established consistency in scheduling swim team practices and meet announcement and registration/attendance, and (3) established recruitment goals for new swim team members.
  - In review of roles and responsibilities, meet with both the coach and coordinator to set expectations for coaching, communication, and engagement through transition to placement of a permanent coach.
  - Rectified internal errors related to Swim Meet registration / cancellation.

### **Rentals:**

- A new fee structure for pool rentals is being reviewed by the General Manager for rentals beginning in Spring and Summer 2025. For pool rentals, we have updated HRD Aquatic webpage efficiency to accept requests online.
- **Metrics and Data:**
  - Winter 2025 Program Stats
    - Private Lessons: 86 / 86 (100% Filled)
    - Group Lessons: 39 / 120 (32% Filled)
      - Status: The Aquatic Coordinator (Janelle) and I are reviewing and updating lesson curriculum for progression skill acquisition and swim instructors' consistency in teaching outcomes.
    - Swim Team: 57 Swimmers
      - Status: (see above under programming)
- **Financials:**
  - Membership and Program Fee: \$25,598.70
  - Swim Team generated \$8,987.70 in January 2025
- **Staff Updates:**
  - 7 Active Lifeguards / 4 Active Swim Instructors
    - Shared with HCA President in related conversation with GM, the need for lifeguards, she will put out a message to parents whose children guarded last summer we are hiring.

- HRD Letter Board (entrance to parking lot) advertising for open position and monthly newsletter.
  - Head Swim Coach - Reviewed (3) Applicants, utilizing a targeted recruitment strategy to post the position with CARPD, local and regional organizations.
  - Lifeguards – 1 New Hire / 2 Interviews Schedules.
  - Swim Instructor – Position description completed and recruiting for position.
- **Challenges/Concerns:**
  - Hiring – during the nonpeak season continues to be a challenge.
    - Working on recruiting and retaining current team members.
    - Due to limited lifeguard availability, Janelle and I are in zone lifeguarding (50% of our workday) to provide service to the community.
  - Safety – Reassessment and reorganization of the current aquatic’s standards and employee expectations. This initiative aims to enhance operational efficiency and ensure that our standards are aligned with the best practices in the industry. Implementing these changes will contribute to a more effective and safety-focused environment for both staff and participants.
- **Maintenance/Operations Updates:**
  - Pump Room and Pool Lights – Working with the vendor(s) on proposal and approval to complete the projects.
- **Compliance Updates:**
  - Developing Aquatics SOP and EAP.
  - Working with Cintas on quotes for upgraded AEDs for HRD and Aquatics due to age product and replacement parts/pads are no longer available for model/brand.
- **Future Goals and Plans:**

These initiatives are designed to ensure the safety and efficiency of our programs while enhancing the overall experience for our community.

  - Safety and Risk Management Initiatives
    - Safety and skill level of our Lifeguard and Swim Instructors by providing comprehensive training that aligns with the latest American Red Cross procedures.
    - Collaboration with General Manager on the Strategic priorities for the department is ongoing.
  - Program Development:
    - Swim Lessons
    - We are in the process of implementing the American Red Cross Swim Program.
  - Swim Team Operations
    - We are optimizing our use of Sports Engine to its full capacity and are in the process of hiring a Head Coach.
  - Rental Management\*\*
    - Aquatic Rentals will be moved to oversight and management by the pool (Aquatics).

- A proposal has been shared with the General Manager for a fee increase.



## MEMORANDUM

Date: February 11, 2025  
To: Tamsen Burke, General Manager  
From: Julie Fernandez, EEC Director  
Re: EEC Director Report

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### Key Highlights:

- Picture day went well with children. Photo links have been sent to families, and we are receiving great feedback with this new photographer, as the one previously used in the past was no longer available.
- Nancy Chavez recently celebrated 4 years as one of our Monkey teachers in the EEC.
- Re-registration information for the 2025-2026 school year has been sent to families. We also outlined the age groupings for the classrooms to go back to what they once were pre-covid:
  - Monkeys: 3 months – 2 yrs
  - Chameleons- 2 yrs – 3 yrs
  - Tigers 3 yrs-5.5 yrs

### Metrics and Data:

- Current Enrollment
  - Monkeys 8/8 enrolled.
  - Chameleons 12/18 enrolled.
    - A new family will start in April.
  - Tigers 13/18 enrolled.
- Enrollment projection for 2025-2026. \*note this is an estimate based on my current data and does not include potential families who will be leaving at the end of the school year for Kindergarten and TK
  - Monkeys: 2 of 8

- We have begun enrolling for the next school year, as well as openings coming in the next few months due to transitions and expect this class will be full 7/1/2025.
  - Chameleons: 8 of 18
  - Tigers: 11 of 18
    - This includes the new family that will be starting with us this April
- By enhancing the curriculum and providing more intentional learning, organizing the groups by age and development will create a more effective learning environment. The teaching staff have already made significant efforts in creating a more fulfilling early education center for the children.

**Financials:**

- For December (per most current budget reports received), revenue is tracking at 43% of the fiscal year due to lower enrollment. However, expenses have also been operating at a lower percentage, except for line item 596627 Staff Development, as 80% of the allotted budget was used at the beginning of the year for Reggio training.
- Upon a thorough review of our current enrollment and financials, I recommend maintaining our current enrollment rates for the 2025-2026 school year. This decision is based on our stable financial situation and the need to provide continuity for our families.

**Staff Updates:**

- We received three qualified applicants for our open teacher positions. At the time of writing this report, we are hopeful to extend offer letters to them soon.
- During our recent Staff Professional Development Day, we engaged in a thoughtful and productive discussion about the role of diversity, equity, and inclusivity (DEI) in our early childhood classrooms. This conversation was essential as we continue to prioritize creating an environment where every child feels seen, heard, and valued. We explored strategies for promoting respect and understanding across diverse backgrounds, abilities, and experiences, ensuring that all children can see themselves reflected in the learning space. This includes incorporating a variety of cultural celebrations, diverse books, activities, and visual representations that foster a sense of belonging for all children. This ongoing commitment to DEI strengthens our school's foundation as a place where differences are respected and celebrated, ensuring that every child feels like a valued member of the EEC community.

**Challenges/Concerns:**

- We are still waiting to hear back from licensing regarding the application to add a toddler option to our preschool license.

**Future Goals and Plans:**

- February 7: Early closure staff meeting
- February 14 Classroom Valentine's Day Celebrations
- February 20 Presidents' Day EEC Closed
- February 28: Re-registration of current families complete.



## MEMORANDUM

Date: February 11, 2025  
To: Megan Catmull, Assistant General Manager  
From: Julia Fior, Recreation Coordinator  
Re: Seasonal Programs and Rentals Update – February 2025

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### PROGRAM/DEPARTMENT OVERVIEW

- Seasonal Programs are currently in our Winter season, which is in effect through April 4, 2025. New classes will begin each month, to give more families options and opportunities to register. Fifty-one students are registered for the Highlands Theater: Beauty and the Beast production, which typically leads to lower enrollment numbers for other programs.
- The Recreation Coordinator is working on Spring/Summer 2025 Activity Guide production. This Guide is the biggest advertisement that the district produces, covering programs and events for April – late August 2025. Distribution is set for early March, with registration opening March 10 for Highlands Residents and March 17 for Non-Residents.
- December rentals totaled eighty-five rentals between pool rentals and other facility rentals. This is an increase from December rentals as Odyssey School and Sunday morning Gym rentals returned from holiday break.

### KEY HIGHLIGHTS

- The next HRD event is “Eggstravaganza,” which is scheduled for Saturday, April 19. This event hosts families for breakfast, Spring themed crafts, and egg hunts.
  - Eggs for the event have already been pre-ordered, to ensure the lowest price and availability.
  - Last year, class contractors were invited to come and showcase their upcoming classes to boost overall registrations. Once Spring and Summer classes are fully confirmed, the Recreation Coordinator will collaborate with vendors to set up a space where they can showcase their upcoming offerings.
  - This year, the breakfast portion of the event will be held in the Gym to account for potential rain. Contractors will be set up between the MPR and the Sports Court. Eggs hunts will be held in the EEC play yard, the grass section next to the MPR, and the playground.
- The Highlands Senior Network hosted an early Chinese New Year celebration by catering a Chinese food lunch in the MPR on Thursday, January 16. While the attendance was lower than most HSN potlucks at the Rec, the HSN were elated to be together.
- During January, the Recreation Coordinator worked with the new Aquatics Supervisor to transition the responsibility of pool rentals/parties back to Aquatics. The Aquatics Supervisor is expected to oversee pool rentals beginning in February, and the Recreation Coordinator will assist with those transitions as needed.



- Last year, 13 out of 17 weekends were fully booked for pool parties and rentals. It is expected that this upcoming summer will be just as high of a demand.

#### **METRICS AND DATA**

- There are 11 classes beginning in February, most of them having start dates of February 15 or later. Updates on those enrollment numbers will be provided in March's Report.
- The Highlands Theater Program began January 7 and will run through the end of April. This program is one of the largest seasonal programs Rec offers with fifty-one students enrolled.
  - Given that theater is four days per week, this often leads to lower enrollment numbers in other enrichment classes.

#### **STAFF UPDATES**

- Currently, the rental department has two Rec Leaders working as building attendants. For the current demand for weekend rentals, this is suitable. The Recreation Coordinator fills in for rentals as needed on weekends, especially during Guide production as more time is needed to complete the project.
- Once we begin to enter Spring and Summer, the Recreation Coordinator will collaborate with the ASP Director and Aquatics Supervisor to gather interest from seasonal staff to cover any uptick in rental requests.

#### **CHALLENGES/CONCERNS**

- Overall, with enrichment class registrations low, there is a big push to ensure Spring and Summer classes have higher enrollments.
  - Being intentional about the classes that are offered and when they are offered is key. Given that theater will run through the end of April, it is better to focus on offering classes geared toward younger students (Kindergarten and younger) in April.
  - Gathering community feedback, where possible, would be the best next step to ensure we are offering classes that align with overall community needs and interests.
  - Most enrichment class enrollments come from ASP and EEC students. We are considering a survey for families to complete on what types of enrichment classes they would like to see would allow for the Recreation Coordinator to find contractors that fit those needs.
- A District-wide media/communication schedule and media request form was finalized and distributed to supervisors in January. Supervisors have begun implementing the new process of requesting media through the form.
  - The goal of the media/communications schedule is to have a clear understanding of media needs year-over-year, to allow for early creation and distribution.



## MEMORANDUM

Date: February 11, 2025  
To: Tamsen Burke, General Manager  
From: Bea Robertson, Bookkeeper  
Re: Bookkeeper Report

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### Update on December 2024 Financial Statements

Revisions to the financial statements for December 2024 following the receipt of the County of San Mateo Activities of Account report on January 10, 2025. The updated figures reflect additional transactions that were processed in QuickBooks after the Board had received the preliminary December financial reports. Below are the key changes that have been incorporated into the final reports:

#### 1. Additional Revenue

- Ledger Item - Property Tax Revenue (GL Code 102100):
  - Original: \$287,387.27
  - Revised: \$291,182.43
  - **Increase: \$3,795.16 (County of San Mateo Additional Net Property Tax Revenue)**

#### 2. Additional Expense

- Other Office Expense (GL Code 519307):
  - Original: \$830.83
  - Revised: \$3,164.83
  - **Increase: \$2,334.00 (County of San Mateo FY24-25 Property Tax Administration Costs)**

#### 3. Net Impact on Financial Statements

As a result of the revisions above, the net impact to our Profit & Loss for December 2024 is as follows:

- December 2024:
  - Original Net Income: \$270,889.98

- Revised Net Income: \$272,351.54
  - **Increase in Net Income: \$1,461.16**
- FYTD thru December 2024:
  - Original Net Income: \$287,867.01
  - Revised Net Income: \$289,328.17
  - **Increase in Net Income: \$1,461.16**

<b>Highlands Recreation District</b>				7:36 PM							
<b>Balance Sheet</b>				02/05/2025							
As of <b>JANUARY 2025</b>				Accrual Basis							
		<b>JAN PREVIOUS YEAR COMPARISON</b>		<b>FISCAL YEAR END - PREVIOUS 3-YEAR COMPARISON</b>							
						<b>Jun 30, 24</b>		<b>Jun 30, 23</b>		<b>Jun 30, 22</b>	
						<b>PRELIMINARY</b>		<b>FINAL</b>		<b>FINAL</b>	
<b>ASSETS</b>											
<b>Current Assets</b>											
<b>Checking/Savings</b>											
004000 · Petty Cash		100.00		140.00		100.00		100.00		300.00	
005000 · First Citizens Bank *FY25 Incl. Sweep Acct Balance		278,096.15		274,184.88		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		4,707,245.87		4,218,565.52		4,542,608.79		3,883,842.03		3,292,125.90	
<b>Total Checking/Savings</b>		<b>4,985,522.02</b>		<b>4,492,970.40</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		63,681.95		53,591.57		5,776.75		9,633.29		18,966.53	
<b>Total Other Current Assets</b>		<b>63,681.95</b>		<b>53,591.57</b>		<b>5,776.75</b>		<b>9,633.29</b>		<b>27,598.99</b>	
<b>Total Current Assets</b>		<b>5,049,203.97</b>		<b>4,546,561.97</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>											
90005 · Construction in Progress		19,532.00		19,532.00		19,532.00		19,532.00		19,532.00	
<b>Total Fixed Assets</b>		<b>4,516,910.65</b>		<b>4,680,542.91</b>		<b>4,505,643.15</b>		<b>4,653,275.97</b>		<b>4,567,984.08</b>	
<b>TOTAL ASSETS</b>		<b>9,566,114.62</b>		<b>9,227,104.88</b>		<b>9,235,698.07</b>		<b>8,793,359.02</b>		<b>8,304,341.32</b>	

**Highlands Recreation District**

7:36 PM

**Balance Sheet**

02/05/2025

As of JANUARY 2025

Accrual Basis

		JAN PREVIOUS YEAR COMPARISON		FISCAL YEAR END - PREVIOUS 3-YEAR COMPARISON		
		Jan 31, 2025	Jan 31, 2024	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	2,954.08	0.00	17,609.03	12,180.60	51,659.88
	<b>Total Accounts Payable</b>	<b>2,954.08</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	0.00	0.00	0.00	0.00	1,881.70
	065010 - Payroll liability-FSA Note 1	-1,782.24	-672.32	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	22,358.75	24,270.42	19,416.34	20,904.32	22,330.32
	80003 - Bond Principal accrual	63,750.00	61,666.67	123,333.34	120,000.00	115,000.00
	<b>Total Other Current Liabilities</b>	<b>84,326.51</b>	<b>85,264.77</b>	<b>219,979.93</b>	<b>208,151.05</b>	<b>267,766.91</b>
	<b>Total Current Liabilities</b>	<b>87,280.59</b>	<b>85,264.77</b>	<b>237,588.96</b>	<b>220,331.65</b>	<b>319,426.79</b>
<b>Long Term Liabilities</b>						
	265900 - COP-bond	1,667,250.00	1,817,333.33	1,755,666.66	1,903,000.00	2,046,000.00
	266000 - Compensated absences	39,918.31	42,551.20	46,397.73	43,359.24	55,325.47
	<b>Total Long Term Liabilities</b>	<b>1,707,168.31</b>	<b>1,859,884.53</b>	<b>1,802,064.39</b>	<b>1,946,359.24</b>	<b>2,101,325.47</b>
	<b>Total Liabilities</b>	<b>1,794,448.90</b>	<b>1,945,149.30</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	-1,753,358.75	-1,903,270.42	-1,898,416.34	-2,043,904.32	-2,183,330.32
	9999 - Investment in Capital Assets	4,516,910.65	4,680,542.91	4,505,643.15	4,653,275.97	4,567,984.08
	<b>Net Income</b>	<b>419,295.91</b>	<b>487,985.66</b>	<b>572,120.48</b>	<b>518,361.18</b>	<b>982,393.67</b>
	<b>Total Equity</b>	<b>7,771,665.72</b>	<b>7,281,955.58</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>9,566,114.62</b>	<b>9,227,104.88</b>	<b>9,235,698.07</b>	<b>8,793,359.02</b>	<b>8,304,341.32</b>

Note 1: January 2025 FSA and Dependent Care FSA payouts totaled \$652.56. HR will be corresponding with Navia to reconcile this account.

Highlands Recreation District		<b>WITHOUT ALLOCATIONS</b>														6:04 PM	2/6/2025	Accrual Basis		7/12 months = 58.3%
Profit & Loss		FY24-25																		
PRELIMINARY JANUARY 2025	NOTES	APPROVED ANNUAL BUDGET	ASP JAN	ASP FYTD	EEC JAN	EEC FYTD	OTHER JAN	OTHER FYTD	POOL JAN	POOL FYTD	RENTL JAN	RENTL FYTD	SEAS JAN	SEAS FYTD	TOTAL JAN	TOTAL FYTD	\$ \$ DIFF Budget less Currènt FYTD	% Used Approved Budget FYTD		
<b>Income</b>																				
102100 • Property Taxes	1	682,624.00	0.00	0.00	0.00	0.00	0.00	391,618.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	391,618.61	291,005.39	57.37%		
102101 • ERAF		179,363.00	0.00	0.00	0.00	0.00	99,265.66	192,030.14	0.00	0.00	0.00	0.00	0.00	0.00	99,265.66	192,030.14	-12,667.14	107.06%		
152100 • Interest Earned	1	150,000.00	0.00	0.00	0.00	0.00	209.69	44,778.80	0.00	0.00	0.00	0.00	0.00	0.00	209.69	44,778.80	105,221.20	29.85%		
1997 • Capital Grants & Contrib	2	9,618.00	0.00	0.00	152.00	-1,932.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152.00	-1,932.88	11,550.88	-20.10%		
<b>232100 • Park &amp; Recreation Fees</b>																				
232101 • Refunds of Fees		-47,500.00	-458.00	-2,342.00	0.00	0.00	0.00	0.00	-80.00	-5,523.00	0.00	0.00	-1,360.00	-5,158.20	-1,898.00	-13,023.20	-34,476.80	27.42%		
232102 • Bounced Check Fees	3	-1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1,000.00	0.00%		
232103 • Deposits Rcv'd/Returned	4		0.00	0.00	0.00	0.00	0.00	0.00	-150.00	-2,250.00	700.00	-1,625.00	0.00	0.00	550.00	-3,875.00	3,875.00			
232100 • Park & Recreation Fees - Other		3,268,043.00	118,202.00	610,125.50	90,113.00	652,867.71	867.69	8,817.19	25,598.70	313,022.73	10,886.00	59,681.50	11,591.10	58,390.10	257,258.49	1,702,904.73	1,565,138.27	52.11%		
Total 232100 • Park & Recreation Fees		3,219,543.00	117,744.00	607,783.50	90,113.00	652,867.71	867.69	8,817.19	25,368.70	305,249.73	11,586.00	58,056.50	10,231.10	53,231.90	255,910.49	1,686,006.53	1,533,536.47	52.37%		
265800 • Miscellaneous Revenue			0.00	0.00	0.00	0.00	944.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	944.76	-944.76				
Total Income		4,241,148.00	117,744.00	607,783.50	90,265.00	650,934.83	100,343.04	638,189.50	25,368.70	305,249.73	11,586.00	58,056.50	10,231.10	53,231.90	355,537.84	2,313,445.96	1,927,702.04	54.55%		
Gross Profit		4,241,148.00	117,744.00	607,783.50	90,265.00	650,934.83	100,343.04	638,189.50	25,368.70	305,249.73	11,586.00	58,056.50	10,231.10	53,231.90	355,537.84	2,313,445.96	1,927,702.04	54.55%		
<b>Expense</b>																				
411100 • Permanent Salaries	5	523,947.00	7,885.78	56,468.76	7,154.78	50,586.62	21,052.32	110,509.17	692.32	692.32	0.00	0.00	0.00	0.00	36,785.20	218,256.87	305,690.13	41.66%		
411101 • Temporary Out of Class	5		264.67	264.67	0.00	0.00	0.00	4,500.00	1,114.28	8,914.28	0.00	0.00	0.00	0.00	1,378.95	13,678.95	-13,678.95			
416101 • Office Wages		164,208.00	0.00	0.00	0.00	0.00	11,364.20	84,497.16	0.00	0.00	0.00	0.00	0.00	0.00	11,364.20	84,497.16	79,710.84	51.46%		
416102 • Pool Wages		305,138.00	0.00	0.00	0.00	0.00	0.00	0.00	12,485.97	159,102.07	0.00	0.00	0.00	0.00	12,485.97	159,102.07	146,035.93	52.14%		
416103 • Maintenance Wages		85,690.00	0.00	0.00	0.00	0.00	5,672.89	43,810.89	0.00	0.00	0.00	0.00	0.00	0.00	5,672.89	43,810.89	41,879.11	51.13%		
416104 • Supervision Wages-Bldg Attndnt		63,745.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,240.70	23,926.12	1,610.65	11,616.45	4,851.35	35,542.57	28,202.43	55.76%			
416105 • Program Specialist	6	88,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,474.20	0.00	22,474.20	65,525.80	25.54%			
416107 • ASP/Camp Wages		325,000.00	14,879.82	163,674.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154.17	1,583.53	15,033.99	165,257.65	159,742.35	50.85%		
416108 • EEC Wages		600,000.00	0.00	0.00	39,665.90	288,273.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,665.90	288,273.02	311,726.98	48.05%		
416110 • Vacation Expense	7		0.00	0.00	0.00	0.00	-89.12	-6,479.42	0.00	0.00	0.00	0.00	0.00	0.00	-89.12	-6,479.42	6,479.42			
431100 • Social Security		128,200.00	1,425.09	13,525.71	2,853.04	20,684.00	2,322.76	14,840.77	880.69	10,431.16	196.32	1,453.64	107.01	802.66	7,784.91	61,737.94	66,462.06	48.16%		
431200 • Medicare Contribution		29,982.00	333.27	3,163.27	667.26	4,837.49	543.23	3,470.84	205.97	2,439.44	45.92	339.98	25.02	187.72	1,820.67	14,438.74	15,543.26	48.16%		
445100 • Unemployment Insurance		1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00%		
463100 • District Employee Benefits	5	226,625.00	2,693.33	18,481.95	5,460.71	27,313.47	2,370.20	35,253.37	1,299.63	6,394.78	297.50	2,483.40	297.49	2,472.78	12,418.86	92,399.75	134,225.25	40.77%		
512100 • Clothing & Uniforms	8	10,650.00	0.00	1,302.55	0.00	0.00	0.00	9.91	208.01	636.12	0.00	0.00	0.00	0.00	208.01	1,948.58	8,701.42	18.30%		
<b>515600 • Household Expense</b>																				
515601 • Recology		13,650.00	0.00	0.00	0.00	0.00	2,305.00	8,067.50	0.00	0.00	0.00	0.00	0.00	0.00	2,305.00	8,067.50	5,582.50	59.10%		
515602 • Janitorial Supplies		14,650.00	22.19	121.78	267.62	1,737.48	255.42	2,746.55	0.00	580.61	0.00	0.00	0.00	0.00	545.23	5,186.42	9,463.58	35.40%		
515605 • Cleaning Company	9	50,000.00	1,156.50	8,095.50	1,542.00	10,794.00	231.30	1,619.10	771.00	5,397.00	154.20	1,079.40	0.00	0.00	3,855.00	26,985.00	23,015.00	53.97%		
Total 515600 • Household Expense		78,300.00	1,178.69	8,217.28	1,809.62	12,531.48	2,791.72	12,433.15	771.00	5,977.61	154.20	1,079.40	0.00	0.00	6,705.23	40,238.92	38,061.08	51.39%		
<b>519300 • Office Expense</b>																				
519301 • Outside Print & Copy Serv	10	16,500.00	0.00	0.00	0.00	0.00	0.00	9,008.36	0.00	137.35	0.00	0.00	0.00	0.00	0.00	9,145.71	7,354.29	55.43%		
519303 • General Office Supplies		5,238.00	0.00	0.00	0.00	2.60	511.62	2,479.85	0.00	170.63	10.90	194.08	0.00	0.00	522.52	2,847.16	2,390.84	54.36%		
519304 • Advertising/Recruiting		8,875.00	0.00	659.51	0.00	266.94	0.00	0.00	0.00	327.95	0.00	0.00	0.00	0.00	0.00	1,254.40	7,620.60	14.13%		
519305 • Postage & Mailing Expns	10	6,300.00	0.00	0.00	0.00	0.00	0.00	4,885.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,885.24	1,414.76	77.54%		
519307 • Other Office Expense		25,225.00	0.00	1,260.00	0.00	215.25	1,469.87	8,466.08	0.00	51.96	19.99	178.38	29.99	254.91	1,519.85	10,426.58	14,798.42	41.33%		
519308 • Credit card/ACH fee		36,750.00	0.00	0.00	0.00	0.00	1,874.51	15,211.95	0.00	0.00	0.00	0.00	0.00	0.00	1,874.51	15,211.95	21,538.05	41.39%		
519309 • Payroll service fees		26,250.00	0.00	0.00	0.00	0.00	1,827.43	14,460.39	0.00	0.00	0.00	0.00	0.00	0.00	1,827.43	14,460.39	11,789.61	55.09%		

Highlands Recreation District		WITHOUT ALLOCATIONS														6:04 PM	2/6/2025	Accrual Basis		7/12 months = 58.3%
Profit & Loss		FY24-25																		
PRELIMINARY JANUARY 2025	NOTES	APPROVED ANNUAL BUDGET	ASP JAN	ASP FYTD	EEC JAN	EEC FYTD	OTHER JAN	OTHER FYTD	POOL JAN	POOL FYTD	RENTL JAN	RENTL FYTD	SEAS JAN	SEAS FYTD	TOTAL JAN	TOTAL FYTD	\$ \$ DIFF Budget less Currént FYTD	% Used Approved Budget FYTD		
519300 · * Office Expense - Other *	11	10,000.00															10,000.00	0.00%		
<b>Total 519300 · Office Expense</b>		<b>135,138.00</b>	<b>0.00</b>	<b>1,919.51</b>	<b>0.00</b>	<b>484.79</b>	<b>5,683.43</b>	<b>54,511.87</b>	<b>0.00</b>	<b>687.89</b>	<b>30.89</b>	<b>372.46</b>	<b>29.99</b>	<b>254.91</b>	<b>5,744.31</b>	<b>58,231.43</b>	<b>76,906.57</b>	<b>43.09%</b>		
533100 · Memberships/Subs/Licensing Fees		25,945.00	170.30	450.30	129.99	1,041.93	735.74	12,121.97	0.00	746.97	0.00	0.00	0.00	0.00	1,036.03	14,361.17	11,583.83	55.35%		
542300 · Maintenance-Equipment		21,175.00	0.00	0.00	0.00	0.00	0.00	778.45	2,014.80	8,324.70	0.00	0.00	0.00	0.00	2,014.80	9,103.15	12,071.85	42.99%		
545900 · Maintenance-Facilities & Imprv																				
545902 · Plumbing & Piping		23,625.00	0.00	0.00	0.00	0.00	690.00	690.00	0.00	0.00	0.00	0.00	0.00	0.00	690.00	690.00	22,935.00	2.92%		
545903 · Paint, Solvents & Chemicals		34,350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,988.77	0.00	0.00	0.00	0.00	0.00	16,988.77	17,361.23	49.46%		
545904 · Pool Supplies		2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108.28	0.00	0.00	0.00	0.00	0.00	108.28	1,891.72	5.41%		
545905 · Locks & Security System		2,350.00	77.25	231.75	0.00	142.83	616.59	1,892.81	0.00	0.00	0.00	135.94	0.00	0.00	693.84	2,403.33	-53.33	102.27%		
545906 · Signage Expense		473.00	0.00	0.00	0.00	0.00	0.00	37.62	0.00	13.99	0.00	0.00	0.00	0.00	0.00	51.61	421.39	10.91%		
545907 · General Electrical Expense		9,075.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,550.00	0.00	0.00	0.00	0.00	0.00	1,550.00	7,525.00	17.08%		
545908 · Motor, Pump & Generator		8,000.00	0.00	0.00	0.00	0.00	0.00	0.00	4,282.46	4,282.46	0.00	0.00	0.00	0.00	4,282.46	4,282.46	3,717.54	53.53%		
545909 · Other General Maintenance		14,850.00	0.00	0.00	24.60	39.75	94.28	2,946.20	0.00	856.32	0.00	0.00	0.00	0.00	118.88	3,842.27	11,007.73	25.87%		
545911 · Landscape/Garden Expense		3,575.00	0.00	0.00	0.00	1,068.30	0.00	94.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,162.69	2,412.31	32.52%		
545912 · Vehicle Expense		5,775.00	0.00	0.00	0.00	0.00	294.15	1,363.47	0.00	0.00	0.00	0.00	0.00	0.00	294.15	1,363.47	4,411.53	23.61%		
545913 · Ground/Facility Improvements		8,125.00	0.00	0.00	0.00	0.00	0.00	1,681.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,681.50	6,443.50	20.70%		
545900 · Maint-Facilty & Imprv	12	11,875.00															11,875.00	0.00%		
<b>Total 545900 · Maintenance-Facilities &amp; Imprv</b>		<b>124,073.00</b>	<b>77.25</b>	<b>231.75</b>	<b>24.60</b>	<b>1,250.88</b>	<b>1,695.02</b>	<b>8,705.99</b>	<b>4,282.46</b>	<b>23,799.82</b>	<b>0.00</b>	<b>135.94</b>	<b>0.00</b>	<b>0.00</b>	<b>6,079.33</b>	<b>34,124.38</b>	<b>89,948.62</b>	<b>27.50%</b>		
563800 · Utility Expense																				
563801 · P G & E		127,650.00	0.00	0.00	7,910.91	10,105.15	3,522.36	23,332.82	9,490.67	39,671.04	0.00	0.00	0.00	0.00	20,923.94	73,109.01	54,540.99	57.27%		
563802 · Water		17,850.00	88.48	1,016.00	247.58	2,492.92	176.96	2,011.06	442.39	5,080.40	0.00	0.00	0.00	0.00	955.41	10,600.38	7,249.62	59.39%		
563803 · Sewer Fees		13,125.00	0.00	0.00	0.00	0.00	6,255.34	12,510.68	0.00	0.00	0.00	0.00	0.00	0.00	6,255.34	12,510.68	614.32	95.32%		
563800 · Utility Expense - Other			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
<b>Total 563800 · Utility Expense</b>		<b>158,625.00</b>	<b>88.48</b>	<b>1,016.00</b>	<b>8,158.49</b>	<b>12,598.07</b>	<b>9,954.66</b>	<b>37,854.56</b>	<b>9,933.06</b>	<b>44,751.44</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28,134.69</b>	<b>96,220.07</b>	<b>62,404.93</b>	<b>60.66%</b>		
585600 · Contract Expenses																				
585601 · Audit Fees	13	15,225.00	0.00	0.00	0.00	0.00	0.00	1,056.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,056.25	14,168.75	6.94%		
585603 · Legal fees		58,250.00	0.00	0.00	0.00	0.00	0.00	10,557.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,557.47	47,692.53	18.12%		
585604 · Consultants	14	48,000.00	0.00	0.00	0.00	0.00	1,185.00	65,653.10	0.00	0.00	0.00	0.00	0.00	0.00	1,185.00	65,653.10	-17,653.10	136.78%		
585600 · Contract Expenses - Other	15	42,500.00	0.00	0.00	0.00	0.00	0.00	38,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,750.00	3,750.00	91.18%		
<b>Total 585600 · Contract Expenses</b>		<b>163,975.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,185.00</b>	<b>116,016.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,185.00</b>	<b>116,016.82</b>	<b>47,958.18</b>	<b>70.75%</b>		
596600 · Program Specific Expenses																				
596601 · Buses-ASP		10,500.00	0.00	6,032.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,032.00	4,468.00	57.45%		
596602 · Spec Act-ASP	16	22,000.00	0.00	2,478.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,478.10	19,521.90	11.26%		
596603 · Snacks-ASP		9,000.00	0.00	5,939.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,939.50	3,060.50	65.99%		
596604 · Supplies-ASP		10,000.00	128.63	3,405.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128.63	3,405.80	6,594.20	34.06%			
596607 · Misc Exp-POOL	17	1,575.00	0.00	0.00	0.00	0.00	0.00	0.00	154.03	1,552.37	0.00	0.00	0.00	0.00	154.03	1,552.37	22.63	98.56%		
596608 · Misc Exp-ASP		4,000.00	5.95	1,834.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.95	1,834.94	2,165.06	45.87%			
596609 · Misc Exp-EEP	18	10,000.00															10,000.00	0.00%		
596610 · Misc Exp-OFFICE	19	6,050.00	0.00	0.00	0.00	0.00	42.74	969.21	0.00	0.00	0.00	0.00	0.00	0.00	42.74	969.21	5,080.79	16.02%		
596611 · Misc Exp-OTHER		4,000.00	0.00	0.00	0.00	0.00	0.00	1,401.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,401.08	2,598.92	35.03%		
596612 · Special Events		8,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,262.42	0.00	4,262.42	3,837.58	52.62%			
596613 · Conferences/Seminars		13,500.00	-445.00	50.00	0.00	80.00	100.00	100.00	0.00	150.00	0.00	0.00	0.00	0.00	-345.00	380.00	13,120.00	2.81%		
596614 · Pool Supplies		4,950.00	0.00	0.00	0.00	0.00	0.00	0.00	363.04	1,871.93	0.00	0.00	0.00	0.00	363.04	1,871.93	3,078.07	37.82%		



Highlands Recreation District		WITHOUT ALLOCATIONS														6:04 PM	2/6/2025	Accrual Basis		7/12 months = 58.3%
Profit & Loss		FY24-25																		
PRELIMINARY JANUARY 2025	NOTES	APPROVED ANNUAL BUDGET	ASP JAN	ASP FYTD	EEC JAN	EEC FYTD	OTHER JAN	OTHER FYTD	POOL JAN	POOL FYTD	RENTL JAN	RENTL FYTD	SEAS JAN	SEAS FYTD	TOTAL JAN	TOTAL FYTD	\$\$ DIFF Budget less Current FYTD	% Used Approved Budget FYTD		
596615 · Sport League	18	300.00															300.00	0.00%		
596616 · Incrowd Rent		15,250.00	1,159.56	8,441.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,159.56	8,441.57	6,808.43	55.35%		
596617 · Seasonal Programs	8	6,550.00	0.00	269.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54.20	63.19	54.20	332.79	6,217.21	5.08%		
596621 · EEC supplies		8,000.00	0.00	0.00	72.26	3,517.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.26	3,517.33	4,482.67	43.97%		
596622 · EEC Snacks		8,000.00	0.00	0.00	153.54	2,533.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	153.54	2,533.94	5,466.06	31.67%		
596623 · EEC Special Activities		3,000.00	0.00	0.00	0.00	1,608.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,608.30	1,391.70	53.61%		
596624 · EEC Misc		2,000.00	0.00	0.00	160.51	411.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160.51	411.35	1,588.65	20.57%		
596625 · Pool Concessions		3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	241.98	1,751.81	0.00	0.00	0.00	0.00	241.98	1,751.81	1,248.19	58.39%		
596626 · Misc Exp-SWIM TEAM		8,000.00	0.00	0.00	0.00	0.00	0.00	0.00	99.95	3,766.69	0.00	0.00	0.00	0.00	99.95	3,766.69	4,233.31	47.08%		
596627 · Staff Development		6,000.00	0.00	0.00	0.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00	4,800.00	20.00%		
596628 · Certification Expense		2,500.00	0.00	47.94	0.00	0.00	209.13	209.13	0.00	0.00	0.00	0.00	0.00	0.00	209.13	257.07	2,242.93	10.28%		
Total 596600 · Program Specific Expenses		166,275.00	849.14	28,499.45	386.31	9,350.92	351.87	2,679.42	859.00	9,092.80	0.00	0.00	54.20	4,325.61	2,500.52	53,948.20	112,326.80	32.45%		
6331 · Bond Interest Expense	20	60,481.00	0.00	0.00	0.00	29,124.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,124.50	31,356.50	48.15%		
6332 · Bond Principal Exp	20	144,000.00	0.00	0.00	0.00	148,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	148,000.00	-4,000.00	102.78%		
671200 · Telephone Service Charges		5,250.00	73.75	516.25	0.00	0.00	296.26	1,837.86	0.00	0.00	0.00	0.00	0.00	0.00	370.01	2,354.11	2,895.89	44.84%		
673100 · Insurance																				
673101 · CAPRI-WORKERS COMP	21	37,022.00	264.57	1,799.06	405.67	2,839.67	405.67	2,945.50	634.95	4,391.74	35.28	246.95	17.61	123.33	1,763.75	12,346.25	24,675.75	33.35%		
673102 · CAPRI-GEN INS		122,850.00	0.00	0.00	0.00	0.00	10,047.15	70,330.15	0.00	0.00	0.00	0.00	0.00	0.00	10,047.15	70,330.15	52,519.85	57.25%		
Total 673100 · Insurance		159,872.00	264.57	1,799.06	405.67	2,839.67	10,452.82	73,275.65	634.95	4,391.74	35.28	246.95	17.61	123.33	11,810.90	82,676.40	77,195.60	51.71%		
7211 · Fixed Assets-Structures/Improve																				
721100 · Fixed Assets-Structures/Imprvmnt		175,000.00															175,000.00	0.00%		
721101 · Construction in Progress			0.00	0.00	0.00	0.00	10,607.50	11,267.50	0.00	0.00	0.00	0.00	0.00	0.00	10,607.50	11,267.50	-11,267.50			
721102 · Fixed Assets-Not Capitalized		33,500.00	0.00	0.00	0.00	0.00	0.00	127.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127.28	33,372.72	0.38%		
Total 7211 · Fixed Assets-Structures/Improve		208,500.00	0.00	0.00	0.00	0.00	10,607.50	11,394.78	0.00	0.00	0.00	0.00	0.00	0.00	10,607.50	11,394.78	197,105.22	5.47%		
7311 · Fixed Assets-Equipment																				
731100 · Fixed Assets-Equipment		8,250.00															8,250.00	0.00%		
731101 · Equip-Not Capitalized		10,700.00	0.00	0.00	0.00	2,340.90	0.00	1,076.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,417.15	7,282.85	31.94%		
Total 7311 · Fixed Assets-Equipment		18,950.00	0.00	0.00	0.00	2,340.90	0.00	1,076.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,417.15	15,532.85	18.03%		
Total Expense		4,022,744.00	30,184.14	299,530.63	66,716.37	611,257.74	86,990.50	623,099.46	35,382.14	286,383.14	4,000.81	30,037.89	2,296.14	43,841.19	225,570.10	1,894,150.05	2,128,593.95	47.09%		
Net Income		218,404.00	87,559.86	308,252.87	23,548.63	39,677.09	13,352.54	15,090.04	-10,013.44	18,866.59	7,585.19	28,018.61	7,934.96	9,390.71	129,967.74	419,295.91	-200,891.91	191.98%		

- |                                                                                                                                          |                                                                                                                                        |
|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| 1. January and FYTD figures do not include property tax revenue or interest earned from San Mateo County. Data forthcoming mid-February. | 12. Allocated in FY24-25 Budget to "Other" for "Break Room Improvement."                                                               |
| 2. Quality Improvement Grant funds spent in FY24-25 were received & deposited in FY23-24.                                                | 13. Work has not commenced on the FY23-24 Audit. FYTD fees reflect SCO / Financial Transactions Report preparation.                    |
| 3. We no longer use this ledger code. Bounced check fees are recorded under Miscellaneous Revenue GL#265800.                             | 14. Interim General Manager & E-Ikon monthly IT consulting.                                                                            |
| 4. This is a new ledger code for FY24-25. All deposits received or refunded are recorded under this ledger code.                         | 15. Recruiter for General Manager.                                                                                                     |
| 5. No GM first 2.5-mos; No Aquatics Supervisor first 6.5 mos. AGM & Aquatics Coordinator working out of class.                           | 16. The majority of the ASP Special Activity expenses will occur in Spring/Summer.                                                     |
| 6. Lunchtime Enrichment staff is coded under Seasonal Programs.                                                                          | 17. SMC Environ. Health chemical storage (pre-pd @ \$115.75/mo) will = \$1,389 this FY. Other Misc expns are DOJ clearance chks.       |
| 7. This ledger code offsets the Liability Account for Compensated Absences on the Balance Sheet. Liability is less than previous FYE.    | 18. I believe this is an erroneous Approved Budget Allocation.                                                                         |
| 8. ASP will have uniform expenses & Seasonal Program expenses forthcoming in springtime for Summer Camp.                                 | 19. \$5,000 is allocated in FY24-25 Approved Budget for updating Registration System.                                                  |
| 9. Rec-wide Cleaning Services increased \$195/month (~ 5%) starting January 1, 2025.                                                     | 20. FY24-25 COP Bond prin & intrst pymts will = \$203,956. Principal is slightly understated & interest slightly overstated on budget. |
| 10. Two of three Recreation Guides have been created and mailed. Only the combined Spring/Summer guide is forthcoming this FY.           | 21. We had a significant reduction in Workers Comp premium in FY24-25 versus previous FY.                                              |
| 11. Allocated in FY24-25 Budget to "Other" for "Digitalizing documents and destruction of boxes."                                        |                                                                                                                                        |



Highlands Recreation District		WITH ALLOCATIONS FROM "OTHER"														7:28 PM	2/3/2025	Accrual Basis		7/12 months = 58.3%
Profit & Loss		FY24-25																		
PRELIMINARY JANUARY 2025	NOTES	APPROVED ANNUAL BUDGET	ASP JAN	ASP FYTD	EEC JAN	EEC FYTD	OTHER JAN	OTHER FYTD	POOL JAN	POOL FYTD	RENTL JAN	RENTL FYTD	SEAS JAN	SEAS FYTD	TOTAL JAN	TOTAL FYTD	\$\$ DIFF Budget less Current FYTD	% Used Approved Budget FYTD		
<b>Income</b>																				
102100 · Property Taxes	1	682,624.00	0.00	0.00	0.00	0.00	0.00	391,618.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	391,618.61	291,005.39	57.37%		
102101 · ERAF		179,363.00	0.00	0.00	0.00	0.00	99,265.66	192,030.14	0.00	0.00	0.00	0.00	0.00	0.00	99,265.66	192,030.14	-12,667.14	107.06%		
152100 · Interest Earned	1	150,000.00	0.00	0.00	0.00	0.00	209.69	44,778.80	0.00	0.00	0.00	0.00	0.00	0.00	209.69	44,778.80	105,221.20	29.85%		
1997 · Capital Grants & Contrib	2	9,618.00	0.00	0.00	152.00	-1,932.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152.00	-1,932.88	11,550.88	-20.10%		
<b>232100 · Park &amp; Recreation Fees</b>																				
232101 · Refunds of Fees		-47,500.00	-458.00	-2,342.00	0.00	0.00	0.00	0.00	-80.00	-5,523.00	0.00	0.00	-1,360.00	-5,158.20	-1,898.00	-13,023.20	-34,476.80	27.42%		
232102 · Bounced Check Fees	3	-1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1,000.00	0.00%		
232103 · Deposits Rcv'd/Returned	4		0.00	0.00	0.00	0.00	0.00	0.00	-150.00	-2,250.00	700.00	-1,625.00	0.00	0.00	550.00	-3,875.00	3,875.00			
232100 · Park & Recreation Fees - Other		3,268,043.00	118,202.00	610,125.50	90,113.00	652,867.71	867.69	-8,817.19	25,598.70	313,022.73	10,886.00	59,681.50	11,591.10	58,390.10	257,258.49	1,702,904.73	1,565,138.27	52.11%		
<b>Total 232100 · Park &amp; Recreation Fees</b>		<b>3,219,543.00</b>	<b>117,744.00</b>	<b>607,783.50</b>	<b>90,113.00</b>	<b>652,867.71</b>	<b>867.69</b>	<b>8,817.19</b>	<b>25,368.70</b>	<b>305,249.73</b>	<b>11,586.00</b>	<b>58,056.50</b>	<b>10,231.10</b>	<b>53,231.90</b>	<b>255,910.49</b>	<b>1,686,006.53</b>	<b>1,533,536.47</b>	<b>52.37%</b>		
265800 · Miscellaneous Revenue								944.76								944.76	-944.76			
<b>Total Income</b>		<b>4,241,148.00</b>	<b>117,744.00</b>	<b>607,783.50</b>	<b>90,265.00</b>	<b>650,934.83</b>	<b>100,343.04</b>	<b>638,189.50</b>	<b>25,368.70</b>	<b>305,249.73</b>	<b>11,586.00</b>	<b>58,056.50</b>	<b>10,231.10</b>	<b>53,231.90</b>	<b>355,537.84</b>	<b>2,313,445.96</b>	<b>1,927,702.04</b>	<b>54.55%</b>		
<b>Gross Profit</b>		<b>4,241,148.00</b>	<b>117,744.00</b>	<b>607,783.50</b>	<b>90,265.00</b>	<b>650,934.83</b>	<b>100,343.04</b>	<b>638,189.50</b>	<b>25,368.70</b>	<b>305,249.73</b>	<b>11,586.00</b>	<b>58,056.50</b>	<b>10,231.10</b>	<b>53,231.90</b>	<b>355,537.84</b>	<b>2,313,445.96</b>	<b>1,927,702.04</b>	<b>54.55%</b>		
<b>Expense</b>																				
411100 · Permanent Salaries	5	523,947.00	12,622.55	81,333.32	11,891.55	75,451.18	4,736.77	24,864.56	5,429.09	25,556.88	1,052.62	5,525.46	1,052.62	5,525.46	36,785.20	218,256.87	305,690.13	41.66%		
411101 · Temporary Out of Class	5		264.67	264.67	0.00	0.00	0.00	4,500.00	1,114.28	8,914.28	0.00	0.00	0.00	0.00	1,378.95	13,678.95	-13,678.95			
416101 · Office Wages		164,208.00	2,272.84	16,899.43	2,272.84	16,899.43	2,272.84	16,899.43	2,272.84	16,899.43	1,136.42	8,449.72	1,136.42	8,449.72	11,364.20	84,497.16	79,710.84	51.46%		
416102 · Pool Wages		305,138.00	0.00	0.00	0.00	0.00	0.00	0.00	12,485.97	159,102.07	0.00	0.00	0.00	0.00	12,485.97	159,102.07	146,035.93	52.14%		
416103 · Maintenance Wages		85,690.00	1,276.40	9,857.45	1,276.40	9,857.45	1,276.40	9,857.45	1,276.40	9,857.45	283.64	2,190.54	283.64	2,190.54	5,672.89	43,810.89	41,879.11	51.13%		
416104 · Supervision Wages-Bldg Attndnt		63,745.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,240.70	23,926.12	1,610.65	11,616.45	4,851.35	35,542.57	28,202.43	55.76%		
416105 · Program Specialist	6	88,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,474.20	0.00	22,474.20	65,525.80	25.54%		
416107 · ASP/Camp Wages		325,000.00	14,879.82	163,674.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154.17	1,583.53	15,033.99	165,257.65	159,742.35	50.85%		
416108 · EEC Wages		600,000.00	0.00	0.00	39,665.90	288,273.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,665.90	288,273.02	311,726.98	48.05%		
416110 · Vacation Expense	7						-89.12	-6,479.42							-89.12	-6,479.42				
431100 · Social Security		128,200.00	1,947.71	16,864.88	3,375.66	24,023.17	522.62	3,339.17	1,403.31	13,770.33	312.46	2,195.68	223.15	1,544.70	7,784.91	61,737.94	66,462.06	48.16%		
431200 · Medicare Contribution		29,982.00	455.50	3,944.21	789.49	5,618.43	122.23	780.94	328.20	3,220.38	73.08	513.52	52.18	361.26	1,820.67	14,438.74	15,543.26	48.16%		
445100 · Unemployment Insurance		1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00%		
463100 · District Employee Benefits	5	226,625.00	3,226.63	26,413.96	5,994.01	35,245.48	533.30	7,932.01	1,832.93	14,326.79	416.01	4,246.07	416.00	4,235.45	12,418.86	92,399.75	134,225.25	40.77%		
512100 · Clothing & Uniforms	8	10,650.00	0.00	1,302.55	0.00	0.00	0.00	9.91	208.01	636.12	0.00	0.00	0.00	0.00	208.01	1,948.58	8,701.42	18.30%		
<b>515600 · Household Expense</b>																				
515601 · Recology		13,650.00	518.63	1,815.19	518.63	1,815.19	518.63	1,815.19	518.63	1,815.19	115.25	403.38	115.25	403.38	2,305.00	8,067.50	5,582.50	59.10%		
515602 · Janitorial Supplies		14,650.00	79.66	739.75	325.09	2,355.45	57.47	617.97	57.47	1,198.58	12.77	137.33	12.77	137.33	545.23	5,186.42	9,463.58	35.40%		
515605 · Cleaning Company	9	50,000.00	1,225.89	8,581.23	1,634.52	11,441.64	13.88	97.15	817.26	5,720.82	163.45	1,144.16	0.00	0.00	3,855.00	26,985.00	23,015.00	53.97%		
<b>Total 515600 · Household Expense</b>		<b>78,300.00</b>	<b>1,824.17</b>	<b>11,136.17</b>	<b>2,478.23</b>	<b>15,612.28</b>	<b>589.97</b>	<b>2,530.31</b>	<b>1,393.35</b>	<b>8,734.59</b>	<b>291.47</b>	<b>1,684.87</b>	<b>128.02</b>	<b>540.70</b>	<b>6,705.23</b>	<b>40,238.92</b>	<b>38,061.08</b>	<b>51.39%</b>		
<b>519300 · Office Expense</b>																				
519301 · Outside Print & Copy Serv	10	16,500.00	0.00	2,026.88	0.00	2,026.88	0.00	2,026.88	0.00	2,164.23	0.00	450.42	0.00	450.42	0.00	9,145.71	7,354.29	55.43%		
519303 · General Office Supplies		5,238.00	115.11	557.97	115.11	560.57	115.11	557.97	115.11	728.60	36.48	318.07	25.58	123.99	522.52	2,847.16	2,390.84	54.36%		
519304 · Advertising/Recruiting		8,875.00	0.00	659.51	0.00	266.94	0.00	0.00	0.00	327.95	0.00	0.00	0.00	0.00	1,254.40	7,620.60	14.13%			
519305 · Postage & Mailing Exps	10	6,300.00	0.00	1,099.18	0.00	1,099.18	0.00	1,099.18	0.00	1,099.18	0.00	244.26	0.00	244.26	0.00	4,885.24	1,414.76	77.54%		
519307 · Other Office Expense		25,225.00	330.72	3,164.87	330.72	2,120.12	330.72	1,904.87	330.72	1,956.83	93.48	601.68	103.48	678.21	1,519.85	10,426.58	14,798.42	41.33%		
519308 · Credit card/ACH fee		36,750.00	421.76	3,422.69	421.76	3,422.69	421.76	3,422.69	421.76	3,422.69	93.73	760.60	93.73	760.60	1,874.51	15,211.95	21,538.05	41.39%		
519309 · Payroll service fees		26,250.00	411.17	3,253.59	411.17	3,253.59	411.17	3,253.59	411.17	3,253.59	91.37	723.02	91.37	723.02	1,827.43	14,460.39	11,789.61	55.09%		

Highlands Recreation District		WITH ALLOCATIONS FROM "OTHER"														7:28 PM	2/3/2025	Accrual Basis		7/12 months = 58.3%
Profit & Loss		FY24-25																		
PRELIMINARY JANUARY 2025	NOTES	APPROVED ANNUAL BUDGET	ASP JAN	ASP FYTD	EEC JAN	EEC FYTD	OTHER JAN	OTHER FYTD	POOL JAN	POOL FYTD	RENTL JAN	RENTL FYTD	SEAS JAN	SEAS FYTD	TOTAL JAN	TOTAL FYTD	\$\$ DIFF Budget less Current FYTD	% Used Approved Budget FYTD		
519300 • Office Expense - Other *	11	10,000.00															10,000.00	0.00%		
<b>Total 519300 • Office Expense</b>		<b>135,138.00</b>	<b>1,278.77</b>	<b>14,184.68</b>	<b>1,278.77</b>	<b>12,749.96</b>	<b>1,278.77</b>	<b>12,265.17</b>	<b>1,278.77</b>	<b>12,953.06</b>	<b>315.06</b>	<b>3,098.05</b>	<b>314.16</b>	<b>2,980.50</b>	<b>5,744.31</b>	<b>58,231.43</b>	<b>76,906.57</b>	<b>43.09%</b>		
533100 • Memberships/Subs/Licensing Fees		25,945.00	335.84	3,177.74	295.53	3,769.37	165.54	2,727.44	165.54	3,474.41	36.79	606.10	36.79	606.10	1,036.03	14,361.17	11,583.83	55.35%		
542300 • Maintenance-Equipment		21,175.00	0.00	0.00	0.00	0.00	0.00	778.45	2,014.80	8,324.70	0.00	0.00	0.00	0.00	2,014.80	9,103.15	12,071.85	42.99%		
545900 • Maintenance-Facilities & Imprv																				
545902 • Plumbing & Piping		23,625.00	155.25	155.25	155.25	155.25	155.25	155.25	155.25	155.25	34.50	34.50	34.50	34.50	690.00	690.00	22,935.00	2.92%		
545903 • Paint, Solvents & Chemicals		34,350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,988.77	0.00	0.00	0.00	0.00	0.00	16,988.77	17,361.23	49.46%		
545904 • Pool Supplies		2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108.28	0.00	0.00	0.00	0.00	0.00	108.28	1,891.72	5.41%		
545905 • Locks & Security System		2,350.00	215.98	657.63	138.73	568.71	138.73	425.88	138.73	425.88	30.83	230.58	30.83	94.64	693.84	2,403.33	-53.33	102.27%		
545906 • Signage Expense		473.00	0.00	8.46	0.00	8.46	0.00	8.46	0.00	22.45	0.00	1.88	0.00	1.88	0.00	51.61	421.39	10.91%		
545907 • General Electrical Expense		9,075.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,550.00	0.00	0.00	0.00	0.00	0.00	1,550.00	7,525.00	17.08%		
545908 • Motor, Pump & Generator		8,000.00	0.00	0.00	0.00	0.00	0.00	0.00	4,282.46	4,282.46	0.00	0.00	0.00	0.00	4,282.46	4,282.46	3,717.54	53.53%		
545909 • Other General Maintenance		14,850.00	21.21	662.90	45.81	702.65	21.21	662.90	21.21	1,519.22	4.71	147.31	4.71	147.31	118.88	3,842.27	11,007.73	25.87%		
545911 • Landscape/Garden Expense		3,575.00	0.00	21.24	0.00	1,089.54	0.00	21.24	0.00	21.24	0.00	4.72	0.00	4.72	0.00	1,162.69	2,412.31	32.52%		
545912 • Vehicle Expense		5,775.00	66.18	306.78	66.18	306.78	66.18	306.78	66.18	306.78	14.71	68.17	14.71	68.17	294.15	1,363.47	4,411.53	23.61%		
545913 • Ground/Facility Improvements		8,125.00	0.00	378.34	0.00	378.34	0.00	378.34	0.00	378.34	0.00	84.08	0.00	84.08	0.00	1,681.50	6,443.50	20.70%		
545900 • Maint-Facilty & Imprv	12	11,875.00															11,875.00	0.00%		
<b>Total 545900 • Maintenance-Facilities &amp; Imprv</b>		<b>124,073.00</b>	<b>458.63</b>	<b>2,190.60</b>	<b>405.98</b>	<b>3,209.73</b>	<b>381.38</b>	<b>1,958.85</b>	<b>4,663.84</b>	<b>25,758.67</b>	<b>84.75</b>	<b>571.24</b>	<b>84.75</b>	<b>435.30</b>	<b>6,079.33</b>	<b>34,124.38</b>	<b>89,948.62</b>	<b>27.50%</b>		
563800 • Utility Expense																				
563801 • P G & E		127,650.00	792.53	5,249.88	8,703.44	15,355.03	792.53	5,249.88	10,283.20	44,920.92	176.12	1,166.64	176.12	1,166.64	20,923.94	73,109.01	54,540.99	57.27%		
563802 • Water		17,850.00	128.30	1,468.49	287.40	2,945.41	39.82	452.49	482.21	5,532.89	8.85	100.55	8.85	100.55	955.41	10,600.38	7,249.62	59.39%		
563803 • Sewer Fees		13,125.00	1,407.45	2,814.90	1,407.45	2,814.90	1,407.45	2,814.90	1,407.45	2,814.90	312.77	625.53	312.77	625.53	6,255.34	12,510.68	614.32	95.32%		
563800 • Utility Expense - Other																				
<b>Total 563800 • Utility Expense</b>		<b>158,625.00</b>	<b>2,328.28</b>	<b>9,533.28</b>	<b>10,398.29</b>	<b>21,115.35</b>	<b>2,239.80</b>	<b>8,517.28</b>	<b>12,172.86</b>	<b>53,268.72</b>	<b>497.73</b>	<b>1,892.73</b>	<b>497.73</b>	<b>1,892.73</b>	<b>28,134.69</b>	<b>96,220.07</b>	<b>62,404.93</b>	<b>60.66%</b>		
585600 • Contract Expenses																				
585601 • Audit Fees	13	15,225.00	0.00	237.66	0.00	237.66	0.00	237.66	0.00	237.66	0.00	52.81	0.00	52.81	0.00	1,056.25	14,168.75	6.94%		
585603 • Legal fees		58,250.00	0.00	2,375.43	0.00	2,375.43	0.00	2,375.43	0.00	2,375.43	0.00	527.87	0.00	527.87	0.00	10,557.47	47,692.53	18.12%		
585604 • Consultants	14	48,000.00	266.63	14,771.95	266.63	14,771.95	266.63	14,771.95	266.63	14,771.95	59.25	3,282.66	59.25	3,282.66	1,185.00	65,653.10	-17,653.10	136.78%		
585600 • Contract Expenses - Other	15	42,500.00	0.00	8,718.75	0.00	8,718.75	0.00	8,718.75	0.00	8,718.75	0.00	1,937.50	0.00	1,937.50	0.00	38,750.00	3,750.00	91.18%		
<b>Total 585600 • Contract Expenses</b>		<b>163,975.00</b>	<b>266.63</b>	<b>26,103.78</b>	<b>266.63</b>	<b>26,103.78</b>	<b>266.63</b>	<b>26,103.78</b>	<b>266.63</b>	<b>26,103.78</b>	<b>59.25</b>	<b>5,800.84</b>	<b>59.25</b>	<b>5,800.84</b>	<b>1,185.00</b>	<b>116,016.82</b>	<b>47,958.18</b>	<b>70.75%</b>		
596600 • Program Specific Expenses																				
596601 • Buses-ASP		10,500.00	0.00	6,032.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,032.00	4,468.00	57.45%		
596602 • Spec Act-ASP	16	22,000.00	0.00	2,478.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,478.10	19,521.90	11.26%		
596603 • Snacks-ASP		9,000.00	0.00	5,939.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,939.50	3,060.50	65.99%		
596604 • Supplies-ASP		10,000.00	128.63	3,405.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128.63	3,405.80	6,594.20	34.06%		
596607 • Misc Exp-POOL	17	1,575.00	0.00	0.00	0.00	0.00	0.00	0.00	154.03	1,552.37	0.00	0.00	0.00	0.00	154.03	1,552.37	22.63	98.56%		
596608 • Misc Exp-ASP		4,000.00	5.95	1,834.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.95	1,834.94	2,165.06	45.87%		
596609 • Misc Exp-EEP	18	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00%		
596610 • Misc Exp-OFFICE	19	6,050.00	9.62	218.07	9.62	218.07	9.62	218.07	9.62	218.07	2.14	48.46	2.14	48.46	42.74	969.21	5,080.79	16.02%		
596611 • Misc Exp-OTHER		4,000.00	0.00	315.24	0.00	315.24	0.00	315.24	0.00	315.24	0.00	70.05	0.00	70.05	0.00	1,401.08	2,598.92	35.03%		
596612 • Special Events		8,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,262.42	0.00	4,262.42	3,837.58	52.62%			
596613 • Conferences/Seminars		13,500.00	-422.50	72.50	22.50	102.50	22.50	22.50	22.50	172.50	5.00	5.00	5.00	5.00	-345.00	380.00	13,120.00	2.81%		
596614 • Pool Supplies		4,950.00	0.00	0.00	0.00	0.00	0.00	0.00	363.04	1,871.93	0.00	0.00	0.00	0.00	363.04	1,871.93	3,078.07	37.82%		

Highlands Recreation District		WITH ALLOCATIONS FROM "OTHER"														7:28 PM	2/3/2025	Accrual Basis		7/12 months = 58.3%	
Profit & Loss		FY24-25																			
PRELIMINARY JANUARY 2025	NOTES	APPROVED ANNUAL BUDGET	ASP JAN	ASP FYTD	EEC JAN	EEC FYTD	OTHER JAN	OTHER FYTD	POOL JAN	POOL FYTD	RENTL JAN	RENTL FYTD	SEAS JAN	SEAS FYTD	TOTAL JAN	TOTAL FYTD	\$\$ DIFF less Cufrent FYTD	% Used Approved Budget FYTD			
596615 · Sport League	18	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			300.00	0.00%			
596616 · Incrowd Rent		15,250.00	1,159.56	8,441.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,159.56	8,441.57	6,808.43	55.35%			
596617 · Seasonal Programs	8	6,550.00	0.00	269.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54.20	63.19	54.20	332.79	6,217.21	5.08%			
596621 · EEC supplies		8,000.00	0.00	0.00	72.26	3,517.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.26	3,517.33	4,482.67	43.97%			
596622 · EEC Snacks		8,000.00	0.00	0.00	153.54	2,533.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	153.54	2,533.94	5,466.06	31.67%			
596623 · EEC Special Activities		3,000.00	0.00	0.00	0.00	1,608.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,608.30	1,391.70	53.61%			
596624 · EEC Misc		2,000.00	0.00	0.00	160.51	411.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160.51	411.35	1,588.65	20.57%			
596625 · Pool Concessions		3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	241.98	1,751.81	0.00	0.00	0.00	0.00	241.98	1,751.81	1,248.19	58.39%			
596626 · Misc Exp-SWIM TEAM		8,000.00	0.00	0.00	0.00	0.00	0.00	0.00	99.95	3,766.69	0.00	0.00	0.00	0.00	99.95	3,766.69	4,233.31	47.08%			
596627 · Staff Development		6,000.00	0.00	0.00	0.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00	4,800.00	20.00%			
596628 · Certification Expense		2,500.00	47.05	94.99	47.05	47.05	47.05	47.05	47.05	47.05	10.46	10.46	10.46	10.46	209.13	257.07	2,242.93	10.28%			
<b>Total 596600 · Program Specific Expenses</b>		<b>166,275.00</b>	<b>928.31</b>	<b>29,102.32</b>	<b>465.48</b>	<b>9,953.79</b>	<b>79.17</b>	<b>602.87</b>	<b>938.17</b>	<b>9,695.67</b>	<b>17.59</b>	<b>133.97</b>	<b>71.79</b>	<b>4,459.58</b>	<b>2,500.52</b>	<b>53,948.20</b>	<b>112,326.80</b>	<b>32.45%</b>			
6331 · Bond Interest Expense	20	60,481.00	0.00	0.00	0.00	21,843.38	0.00	3,640.56	0.00	0.00	0.00	3,640.56	0.00	0.00	0.00	29,124.50	31,356.50	48.15%			
6332 · Bond Principal Exp	20	144,000.00	0.00	0.00	0.00	111,000.00	0.00	18,500.00	0.00	0.00	0.00	18,500.00	0.00	0.00	0.00	148,000.00	-4,000.00	102.78%			
671200 · Telephone Service Charges		5,250.00	73.75	516.25	0.00	0.00	296.26	1,837.86	0.00	0.00	0.00	0.00	0.00	0.00	370.01	2,354.11	2,895.89	44.84%			
673100 · Insurance																					
673101 · CAPRI-WORKERS COMP	21	37,022.00	355.85	2,461.80	496.95	3,502.41	91.28	662.74	726.23	5,054.48	55.56	394.23	37.89	270.61	1,763.75	12,346.25	24,675.75	33.35%			
673102 · CAPRI-GEN INS		122,850.00	2,260.61	15,824.28	2,260.61	15,824.28	2,260.61	15,824.28	2,260.61	15,824.28	502.36	3,516.51	502.36	3,516.51	10,047.15	70,330.15	52,519.85	57.25%			
<b>Total 673100 · Insurance</b>		<b>159,872.00</b>	<b>2,616.45</b>	<b>18,286.08</b>	<b>2,757.55</b>	<b>19,326.69</b>	<b>2,351.88</b>	<b>16,487.02</b>	<b>2,986.83</b>	<b>20,878.76</b>	<b>557.92</b>	<b>3,910.73</b>	<b>540.25</b>	<b>3,787.11</b>	<b>11,810.90</b>	<b>82,676.40</b>	<b>77,195.60</b>	<b>51.71%</b>			
7211 · Fixed Assets-Structures/Improve																					
721100 · Fixed Assets-Structures/Imprvmnt		175,000.00															175,000.00	0.00%			
721101 · Construction in Progress			0.00	0.00	0.00	0.00	10,607.50	11,267.50	0.00	0.00	0.00	0.00	0.00	0.00	10,607.50	11,267.50	-11,267.50				
721102 · Fixed Assets-Not Capitalized		33,500.00	0.00	28.64	0.00	28.64	0.00	28.64	0.00	28.64	0.00	6.36	0.00	6.36	0.00	127.28	33,372.72	0.38%			
<b>Total 7211 · Fixed Assets-Structures/Improve</b>		<b>208,500.00</b>	<b>0.00</b>	<b>28.64</b>	<b>0.00</b>	<b>28.64</b>	<b>10,607.50</b>	<b>11,296.14</b>	<b>0.00</b>	<b>28.64</b>	<b>0.00</b>	<b>6.36</b>	<b>0.00</b>	<b>6.36</b>	<b>10,607.50</b>	<b>11,394.78</b>	<b>197,105.22</b>	<b>5.47%</b>			
7311 · Fixed Assets-Equipment																					
731100 · Fixed Assets-Equipment		8,250.00															8,250.00	0.00%			
731101 · Equip-Not Capitalized		10,700.00	0.00	242.16	0.00	2,583.06	0.00	242.16	0.00	242.16	0.00	53.81	0.00	53.81	0.00	3,417.15	7,282.85	31.94%			
<b>Total 7311 · Fixed Assets-Equipment</b>		<b>18,950.00</b>	<b>0.00</b>	<b>242.16</b>	<b>0.00</b>	<b>2,583.06</b>	<b>0.00</b>	<b>242.16</b>	<b>0.00</b>	<b>242.16</b>	<b>0.00</b>	<b>53.81</b>	<b>0.00</b>	<b>53.81</b>	<b>0.00</b>	<b>3,417.15</b>	<b>15,532.85</b>	<b>18.03%</b>			
<b>Total Expense</b>		<b>4,022,744.00</b>	<b>47,056.95</b>	<b>435,056.29</b>	<b>83,612.31</b>	<b>702,664.19</b>	<b>27,631.94</b>	<b>169,191.94</b>	<b>52,231.82</b>	<b>421,746.89</b>	<b>8,375.50</b>	<b>86,946.38</b>	<b>6,661.58</b>	<b>78,544.35</b>	<b>225,570.10</b>	<b>1,894,150.05</b>	<b>2,128,593.95</b>	<b>47.09%</b>			
<b>Net Income WITH Allocations</b>		<b>218,404.00</b>	<b>70,687.05</b>	<b>172,727.21</b>	<b>6,652.69</b>	<b>-51,729.36</b>	<b>72,711.10</b>	<b>468,997.56</b>	<b>-26,863.12</b>	<b>-116,497.16</b>	<b>3,210.50</b>	<b>-28,889.88</b>	<b>3,569.52</b>	<b>-25,312.45</b>	<b>129,967.74</b>	<b>419,295.91</b>	<b>-200,891.91</b>	<b>191.98%</b>			
<b>Net Income WITHOUT Allocations</b>		<b>218,404.00</b>	<b>87,559.86</b>	<b>308,252.87</b>	<b>23,548.63</b>	<b>39,677.09</b>	<b>13,352.54</b>	<b>15,090.04</b>	<b>-10,013.44</b>	<b>18,866.59</b>	<b>7,585.19</b>	<b>28,018.61</b>	<b>7,934.96</b>	<b>9,390.71</b>	<b>129,967.74</b>	<b>419,295.91</b>	<b>-200,891.91</b>	<b>191.98%</b>			

- January and FYTD figures do not include property tax revenue or interest earned from San Mateo County. Data forthcoming mid-February.
- Quality Improvement Grant funds spent in FY24-25 were received & deposited in FY23-24.
- We no longer use this ledger code. Bounced check fees are recorded under Miscellaneous Revenue GL#265800.
- This is a new ledger code for FY24-25. All deposits received or refunded are recorded under this ledger code.
- No GM first 2.5-mos; No Aquatics Supervisor first 6.5 mos. AGM & Aquatics Coordinator working out of class.
- Lunchtime Enrichment staff is coded under Seasonal Programs.
- This ledger code offsets the Liability Account for Compensated Absences on the Balance Sheet. Liability is less than previous FYE.
- ASP will have uniform expenses & Seasonal Program expenses forthcoming in springtime for Summer Camp.
- Rec-wide Cleaning Services increased \$195/month (~ 5%) starting January 1, 2025.
- Two of three Recreation Guides have been created and mailed. Only the combined Spring/Summer guide is forthcoming this FY.
- Allocated in FY24-25 Budget to "Other" for "Digitalizing documents and destruction of boxes."
- Allocated in FY24-25 Budget to "Other" for "Break Room Improvement."
- Work has not commenced on the FY23-24 Audit. FYTD fees reflect SCO / Financial Transactions Report preparation.
- Interim General Manager & E-Ikon monthly IT consulting.
- Recruiter for General Manager.
- The majority of the ASP Special Activity expenses will occur in Spring/Summer.
- SMC Environ. Health chemical storage (pre-pd @ \$115.75/mo) will = \$1,389 this FY. Other Misc expns are DOJ clearance chks.
- I believe this is an erroneous Approved Budget Allocation.
- \$5,000 is allocated in FY24-25 Approved Budget for updating Registration System.
- FY24-25 COP Bond prin & intrst pymts will = \$203,956. Principal is slightly understated & interest slightly overstated on budget.
- We had a significant reduction in Workers Comp premium in FY24-25 versus previous FY.



P&L Budget Comparison (modified accr basis) July 24 through Jan 25		Plug in new month #'s in column B, then copy & paste #'s to appropriate month in O-Z columns.						APPROVED	100%	DIFF
	Jan 25	Jan 24	Jan 23	July 22 - 22	Jan 23	July 23 - 23	Jan 25	BUDGET	% of Budget	Budget - Current YTD
Unrestricted beginning Fund Balance										
Income										
102100 Property Taxes	0.00	46,530.88	264,462.18	318,628.88	376,208.61	391,618.61	682,624.00	57.37%	281,005.39	
102101 ERAF	98,265.66	95,910.45	4,002.00	80,874.42	188,802.68	182,030.14	179,383.00	107.09%	(12,667.14)	
152100 Interest Earned	209.69	33,358.95	1,006.23	13,288.03	92,852.36	44,778.80	150,000.00	29.86%	105,221.20	
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	152.00	65,333.00	0.00	0.00	0.00	65,333.00	-1,932.88	9,618.00	-20.10%	11,550.88
232100 Park & Recreation Fees										
ASP	117,744.00	117,007.00	99,446.00	514,251.30	559,578.36	607,783.50	1,087,500.00	56.89%	479,718.50	
Pool	25,968.70	28,978.19	18,319.46	215,486.92	274,067.98	305,240.73	543,000.00	56.22%	237,750.27	
Seasonal Prog	10,231.10	11,070.00	21,993.89	89,311.71	57,856.99	53,231.80	168,000.00	31.89%	114,768.10	
Fac Rental	11,586.00	7,858.50	12,684.50	54,980.50	54,410.00	58,066.50	106,500.00	54.51%	48,443.50	
EEC	90,113.00	93,997.80	118,110.40	756,389.10	732,701.87	652,887.71	1,295,643.00	50.39%	642,775.29	
Other	867.89	1,355.83	0.00	0.00	9,658.70	8,617.19	18,800.00	46.66%	10,082.81	
Transaction fees	0.00	0.00	1,559.80	9,095.55	0.00	0.00	0.00	0.00%	-	
Total Park & Rec fees	256,910.49	258,065.12	272,114.15	1,639,436.06	1,798,038.96	1,886,008.53	3,219,543.00	52.37%	1,533,536.47	
264200 State-Dated Checks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	
265800 Miscellaneous Revenue **	0.00	20.00	21.52	9,877.46	10,390.01	944.76	0.00	0.00%	(944.76)	
Total Income	355,537.84	499,118.40	637,604.06	2,081,881.87	2,421,855.56	2,313,445.96	4,241,147.00	54.55%	1,927,701.04	
Expense										
411100 Permanent Salaries	38,785.20	35,530.39	30,803.08	154,773.62	287,211.75	218,258.87	623,947.00	41.88%	305,680.13	
411101 Temporary Out of Class	1,378.95	1,500.00	2,459.42	27,630.90	1,500.00	13,678.95	0.00	0.00%	(13,678.95)	
418101 Office Wages	11,364.20	12,677.38	11,508.67	78,931.98	85,503.75	84,497.16	164,208.00	51.46%	79,710.84	
418102 Pool Wages	12,485.97	17,657.94	10,416.22	149,209.76	176,026.67	169,102.07	305,138.00	52.14%	146,035.93	
418103 Maintenance Wages	5,672.89	5,356.66	5,462.42	37,700.08	39,557.51	43,810.89	85,680.00	51.13%	41,879.11	
418104 Supervision Wages	4,851.35	4,678.88	4,810.04	34,350.72	34,015.22	35,542.57	63,745.00	55.76%	28,202.43	
418106 EEP Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	
418105 Program Specialist-Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	
418107 ASP/Camp Wages	15,033.99	14,488.75	15,344.06	141,035.26	181,109.70	185,257.65	325,000.00	50.86%	159,742.35	
418108 EEC Wages	39,685.80	44,702.27	34,557.19	283,807.83	291,407.67	288,273.02	600,000.00	48.05%	311,726.98	
418110 Vacation Expense	-89.12	-921.29	-1,146.82	-1,017.48	-808.04	-8,479.42	0.00	0.00%	8,479.42	
431100 Social Security	7,784.91	8,353.32	7,229.71	55,588.46	68,095.36	61,737.94	128,199.00	48.16%	66,461.06	
431200 Medicare Contribution	1,820.67	1,853.59	1,690.11	13,000.50	15,456.23	14,438.74	29,982.00	48.16%	15,543.26	
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	12,418.86	24,730.41	14,053.83	86,899.83	115,219.54	92,399.76	226,626.00	40.77%	134,226.25	
PAYROLL EXP SUBTOTAL	149,173.77	170,589.30	137,082.93	1,060,011.45	1,272,326.35	1,170,516.19	3,453,535.00	47.71%	1,283,018.81	
418105 Program Specialist - Vendor	0.00	80.00	0.00	37,747.25	27,413.60	22,474.20	88,000.00	25.54%	65,525.80	
418109 Prog spec-Swimteam	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	
418111 ASP/Camp Contractors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	
418112 EEC Contractors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	
512100 Clothing & Uniforms	208.01	2,447.59	1,627.76	2,297.04	4,772.73	1,948.56	10,850.00	18.30%	8,701.42	
515600 Household Expense	6,705.23	5,470.60	5,783.79	34,628.99	37,804.08	40,238.92	78,300.00	51.39%	38,061.08	
519300 Office Expense	5,744.31	6,044.70	6,836.05	57,762.67	58,793.04	58,231.43	135,138.00	43.09%	76,906.57	
533100 Memberships	1,036.03	424.55	827.50	9,116.27	13,091.33	14,381.17	25,945.00	55.35%	11,563.83	
542300 Maintenance-Equipment	2,014.80	0.00	4,298.52	19,019.82	9,676.18	9,103.15	21,175.00	42.99%	12,071.85	
545900 Maintenance-Facilities & Imprv	6,078.33	2,876.15	2,196.51	45,014.43	48,655.05	34,124.38	124,073.00	27.50%	89,948.62	
563800 Utility Expense	28,134.69	19,882.82	12,224.73	88,354.92	82,281.84	96,220.07	158,625.00	60.66%	62,404.93	
572200 Employee Expense Reimb	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-	
585600 Contract Expenses	1,185.00	7,214.60	13,482.84	42,796.86	27,929.80	118,016.82	163,975.00	70.75%	47,958.18	
598600 Program Specific Expenses	2,500.52	7,275.21	11,815.10	59,216.45	65,203.95	53,948.20	166,275.00	32.45%	112,326.80	
671200 Telephone Service Charges	370.01	330.37	329.57	2,234.41	2,352.86	2,354.11	5,260.00	44.84%	2,895.89	
673100 Insurance	11,810.90	12,180.58	0.00	132,077.00	73,071.08	82,676.40	159,972.00	51.71%	77,195.60	
721102 F/A Struct. & Imprvmts not cap.	0.00	583.70	0.00	0.00	563.70	127.28	33,500.00	0.38%	33,372.72	
731101 F/A Equipment not capitalized	0.00	3,295.20	539.38	3,883.51	7,858.36	3,417.15	10,700.00	31.94%	7,282.85	
TOTAL OPERATING EXPENSES	215,982.60	235,777.37	188,024.68	1,573,163.07	1,732,593.85	1,705,758.05	3,835,013.00	46.93%	1,929,254.95	
NET INCOME AFTER OPERATING EXP	129,967.74	263,341.03	341,679.38	488,718.60	789,032.77	607,687.91	806,335.00	93.44%	42,647.09	
833100 Bond-Interest Expense	0.00	0.00	0.00	33,495.60	31,356.60	29,124.50	60,451.00	48.15%	31,356.60	
833200 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	550.84	0.00	175,000.00	0.00%	175,000.00	
721101 Construction In Progress	10,607.50	0.00	19,430.33	154,744.04	25,520.48	11,267.50	0.00	0.00%	(11,267.50)	
731100 Fixed Assets-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	8,250.00	0.00%	8,250.00	
TOTAL FIXED ASSETS	10,607.50	0.00	19,430.33	154,744.04	26,071.32	11,267.50	18,960.00	59.48%	7,682.50	
NET INC AFTER OPEX, BOND INT & PRINC PYMT. & F/A	119,360.24	263,341.03	322,149.05	162,479.08	597,804.85	419,295.91	218,404.00	191.98%	(200,891.91)	
80002 Accrued Bond Interest payable						as of 1/31/2025	22,358.75			
80003 Accrued Bond Principal						as of 1/31/2025	63,750.00			
861100 Approp. for Contingencies							350,000.00			
888300 Capital Reserve							474,296.00			
882100 General Reserve							250,000.00			
Building Renovations Reserve							100,000.00			
Unassigned Fund balance							3,754,635.00			
January 2025 and FYTD figures do not include property tax revenue or interest earned from San Mateo County. This revenue data and potential additional bank fees will be forthcoming mid-February.										

The following financial reports are provided for reference.

The new reporting format reflects the combined data of these four reports.

**Highlands Recreation District**  
**Profit & Loss**  
**January 2025**

	Jan 25
<b>Income</b>	
102101 · ERAF	99,265.66
152100 · Interest Earned	209.69
1997 · Capital Grants & Contrib	152.00
232100 · Park & Recreation Fees	
232101 · Refunds of Fees	-1,898.00
232103 · Deposits Received/Returned	550.00
232100 · Park & Recreation Fees - Other	257,258.49
	255,910.49
<b>Total 232100 · Park &amp; Recreation Fees</b>	<b>255,910.49</b>
<b>Total Income</b>	<b>355,537.84</b>
<b>Gross Profit</b>	<b>355,537.84</b>
<b>Expense</b>	
411100 · Permanent Salaries	36,785.20
411101 · Temporary Out of Class	1,378.95
416101 · Office Wages	11,364.20
416102 · Pool Wages	12,485.97
416103 · Maintenance Wages	5,672.89
416104 · Supervision Wages-Bldg Attdnt	4,851.35
416107 · ASP/Camp Wages	15,033.99
416108 · EEC Wages	39,665.90
416110 · Vacation Expense	-89.12
431100 · Social Security	7,784.91
431200 · Medicare Contribution	1,820.67
463100 · District Employee Benefits	12,418.86
512100 · Clothing & Uniforms	208.01
515600 · Household Expense	
515601 · Recology	2,305.00
515602 · Janitorial Supplies	545.23
515605 · Cleaning Company	3,855.00
	6,705.23
<b>Total 515600 · Household Expense</b>	<b>6,705.23</b>
519300 · Office Expense	
519303 · General Office Supplies	522.52
519307 · Other Office Expense	1,519.85
519308 · Credit card/ACH fee	1,874.51
519309 · Payroll service fees	1,827.43
	5,744.31
<b>Total 519300 · Office Expense</b>	<b>5,744.31</b>
533100 · Memberships/Subs/Licensing Fees	1,036.03
542300 · Maintenance-Equipment	2,014.80
545900 · Maintenance-Facilities & Imprv	
545902 · Plumbing & Piping	690.00
545905 · Locks & Security System	693.84
545908 · Motor, Pump & Generator	4,282.46
545909 · Other General Maintenance	118.88
545912 · Vehicle Expense	294.15
	6,079.33
<b>Total 545900 · Maintenance-Facilities &amp; Imprv</b>	<b>6,079.33</b>
563800 · Utility Expense	
563801 · P G & E	20,923.94
563802 · Water	955.41
563803 · Sewer Fees	6,255.34
	28,134.69
<b>Total 563800 · Utility Expense</b>	<b>28,134.69</b>
585600 · Contract Expenses	
585604 · Consultants	1,185.00
	1,185.00
<b>Total 585600 · Contract Expenses</b>	<b>1,185.00</b>
596600 · Program Specific Expenses	
596604 · Supplies-ASP	128.63
596607 · Misc Exp-POOL	154.03
596608 · Misc Exp-ASP	5.95
596610 · Misc Exp-OFFICE	42.74
596613 · Conferences/Seminars	-345.00

## Highlands Recreation District

## Profit &amp; Loss

January 2025

02/05/25

Accrual Basis

	<u>Jan 25</u>
596614 · Pool Supplies	363.04
596616 · Incrowd Rent	1,159.56
596617 · Seasonal Programs	54.20
596621 · EEC supplies	72.26
596622 · EEC Snacks	153.54
596624 · EEC Misc	160.51
596625 · Pool Concessions	241.98
596626 · Misc Exp-SWIM TEAM	99.95
596628 · Certification Expense	209.13
<b>Total 596600 · Program Specific Expenses</b>	<b>2,500.52</b>
671200 · Telephone Service Charges	370.01
673100 · Insurance	
673101 · CAPRI-WORKERS COMP	1,763.75
673102 · CAPRI-GEN INS	10,047.15
<b>Total 673100 · Insurance</b>	<b>11,810.90</b>
7211 · Fixed Assets-Structures/Improve	
721101 · Construction in Progress	10,607.50
<b>Total 7211 · Fixed Assets-Structures/Improve</b>	<b>10,607.50</b>
<b>Total Expense</b>	<b>225,570.10</b>
<b>Net Income</b>	<b>129,967.74</b>

## Highlands Recreation District

## Profit &amp; Loss

02/05/25

July 2024 through January 2025

Accrual Basis

	Jul '24 - Jan 25
<b>Income</b>	
102100 · Property Taxes	391,618.61
102101 · ERAF	192,030.14
152100 · Interest Earned	44,778.80
1997 · Capital Grants & Contrib	-1,932.88
232100 · Park & Recreation Fees	
232101 · Refunds of Fees	-13,023.20
232103 · Deposits Received/Returned	-3,875.00
232100 · Park & Recreation Fees - Other	1,702,904.73
<b>Total 232100 · Park &amp; Recreation Fees</b>	<b>1,686,006.53</b>
265800 · Miscellaneous Revenue	944.76
<b>Total Income</b>	<b>2,313,445.96</b>
<b>Gross Profit</b>	<b>2,313,445.96</b>
<b>Expense</b>	
411100 · Permanent Salaries	218,256.87
411101 · Temporary Out of Class	13,678.95
416101 · Office Wages	84,497.16
416102 · Pool Wages	159,102.07
416103 · Maintenance Wages	43,810.89
416104 · Supervision Wages-Bldg Attdnt	35,542.57
416105 · Program Specialist	22,474.20
416107 · ASP/Camp Wages	165,257.65
416108 · EEC Wages	288,273.02
416110 · Vacation Expense	-6,479.42
431100 · Social Security	61,737.94
431200 · Medicare Contribution	14,438.74
463100 · District Employee Benefits	92,399.75
512100 · Clothing & Uniforms	1,948.58
515600 · Household Expense	
515601 · Recology	8,067.50
515602 · Janitorial Supplies	5,186.42
515605 · Cleaning Company	26,985.00
<b>Total 515600 · Household Expense</b>	<b>40,238.92</b>
519300 · Office Expense	
519301 · Outside Printing & Copy Serv	9,145.71
519303 · General Office Supplies	2,847.16
519304 · Advertising/Recruiting	1,254.40
519305 · Postage & Mailing Expense	4,885.24
519307 · Other Office Expense	10,426.58
519308 · Credit card/ACH fee	15,211.95
519309 · Payroll service fees	14,460.39
<b>Total 519300 · Office Expense</b>	<b>58,231.43</b>
533100 · Memberships/Subs/Licensing Fees	14,361.17
542300 · Maintenance-Equipment	9,103.15
545900 · Maintenance-Facilities & Imprv	
545902 · Plumbing & Piping	690.00
545903 · Paint, Solvents & Chemicals	16,988.77
545904 · Pool Supplies	108.28
545905 · Locks & Security System	2,403.33
545906 · Signage Expense	51.61
545907 · General Electrical Expense	1,550.00
545908 · Motor, Pump & Generator	4,282.46
545909 · Other General Maintenance	3,842.27
545911 · Landscape/Garden Expense	1,162.69
545912 · Vehicle Expense	1,363.47
545913 · Ground/Facility Improvements	1,681.50
<b>Total 545900 · Maintenance-Facilities &amp; Imprv</b>	<b>34,124.38</b>
563800 · Utility Expense	
563801 · P G & E	73,109.01
563802 · Water	10,600.38
563803 · Sewer Fees	12,510.68



## Highlands Recreation District

## Profit &amp; Loss

02/05/25

July 2024 through January 2025

Accrual Basis

	Jul '24 - Jan 25
563800 · Utility Expense - Other	0.00
<b>Total 563800 · Utility Expense</b>	<b>96,220.07</b>
585600 · Contract Expenses	
585601 · Audit Fees	1,056.25
585603 · Legal fees	10,557.47
585604 · Consultants	65,653.10
585600 · Contract Expenses - Other	38,750.00
<b>Total 585600 · Contract Expenses</b>	<b>116,016.82</b>
596600 · Program Specific Expenses	
596601 · Buses-ASP	6,032.00
596602 · Spec Act-ASP	2,478.10
596603 · Snacks-ASP	5,939.50
596604 · Supplies-ASP	3,405.80
596607 · Misc Exp-POOL	1,552.37
596608 · Misc Exp-ASP	1,834.94
596610 · Misc Exp-OFFICE	969.21
596611 · Misc Exp-OTHER	1,401.08
596612 · Special Events	4,262.42
596613 · Conferences/Seminars	380.00
596614 · Pool Supplies	1,871.93
596616 · Incrowd Rent	8,441.57
596617 · Seasonal Programs	332.79
596621 · EEC supplies	3,517.33
596622 · EEC Snacks	2,533.94
596623 · EEC Special Activities	1,608.30
596624 · EEC Misc	411.35
596625 · Pool Concessions	1,751.81
596626 · Misc Exp-SWIM TEAM	3,766.69
596627 · Staff Development	1,200.00
596628 · Certification Expense	257.07
<b>Total 596600 · Program Specific Expenses</b>	<b>53,948.20</b>
6331 · Bond Interest Expense	29,124.50
6332 · Bond Principal exp	148,000.00
671200 · Telephone Service Charges	2,354.11
673100 · Insurance	
673101 · CAPRI-WORKERS COMP	12,346.25
673102 · CAPRI-GEN INS	70,330.15
<b>Total 673100 · Insurance</b>	<b>82,676.40</b>
7211 · Fixed Assets-Structures/Improve	
721101 · Construction in Progress	11,267.50
721102 · Fixed Assets-Not Capitalized	127.28
<b>Total 7211 · Fixed Assets-Structures/Improve</b>	<b>11,394.78</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>1,894,150.05</b>
<b>Net Income</b>	<b>419,295.91</b>

# Highlands Recreation District Profit & Loss by Class

Accrual Basis

January 2025

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
<b>Income</b>							
102101 - ERAF	0.00	0.00	99,265.66	0.00	0.00	0.00	99,265.66
152100 - Interest Earned	0.00	0.00	209.69	0.00	0.00	0.00	209.69
1997 - Capital Grants & Contrib	0.00	152.00	0.00	0.00	0.00	0.00	152.00
232100 - Park & Recreation Fees	-458.00	0.00	0.00	-80.00	0.00	-1,360.00	-1,898.00
232101 - Refunds of Fees	0.00	0.00	0.00	-150.00	700.00	0.00	550.00
232103 - Deposits Received/Returned	0.00	0.00	867.69	25,598.70	10,886.00	11,591.10	257,258.49
232100 - Park & Recreation Fees - Other	118,202.00	90,113.00	867.69	25,368.70	11,586.00	10,231.10	255,910.49
<b>Total 232100 - Park &amp; Recreation Fees</b>	<b>117,744.00</b>	<b>90,113.00</b>	<b>867.69</b>	<b>25,368.70</b>	<b>11,586.00</b>	<b>10,231.10</b>	<b>355,537.84</b>
<b>Total Income</b>	<b>117,744.00</b>	<b>90,265.00</b>	<b>100,343.04</b>	<b>25,368.70</b>	<b>11,586.00</b>	<b>10,231.10</b>	<b>355,537.84</b>
<b>Gross Profit</b>							
<b>Total Income</b>	<b>117,744.00</b>	<b>90,265.00</b>	<b>100,343.04</b>	<b>25,368.70</b>	<b>11,586.00</b>	<b>10,231.10</b>	<b>355,537.84</b>
<b>Expense</b>							
411100 - Permanent Salaries	7,885.78	7,154.78	21,052.32	692.32	0.00	0.00	36,785.20
411101 - Temporary Out of Class	264.67	0.00	0.00	1,114.28	0.00	0.00	1,378.95
416101 - Office Wages	0.00	0.00	11,364.20	0.00	0.00	0.00	11,364.20
416102 - Pool Wages	0.00	0.00	0.00	12,485.97	0.00	0.00	12,485.97
416103 - Maintenance Wages	0.00	0.00	5,672.89	0.00	0.00	0.00	5,672.89
416104 - Supervision Wages-Bldg Attndnt	0.00	0.00	0.00	0.00	3,240.70	1,610.65	4,851.35
416107 - ASP/Camp Wages	0.00	0.00	0.00	0.00	0.00	154.17	154.17
416108 - EEC Wages	14,879.82	0.00	0.00	0.00	0.00	0.00	15,033.99
416110 - Vacation Expense	0.00	39,665.90	-89.12	0.00	0.00	0.00	39,665.90
431100 - Social Security	0.00	0.00	0.00	0.00	0.00	0.00	-89.12
431200 - Medicare Contribution	1,425.09	2,853.04	2,322.76	880.69	196.32	107.01	7,784.91
463100 - District Employee Benefits	333.27	667.26	543.23	205.97	45.92	25.02	1,200.67
512100 - Clothing & Uniforms	2,693.33	5,460.71	2,370.20	1,299.63	297.50	297.49	12,498.86
515600 - Household Expense	0.00	0.00	0.00	208.01	0.00	0.00	208.01
515601 - Recology	0.00	0.00	2,305.00	0.00	0.00	0.00	2,305.00
515602 - Janitorial Supplies	22.19	267.62	265.42	0.00	0.00	0.00	545.23
515605 - Cleaning Company	1,156.50	1,542.00	231.30	771.00	154.20	0.00	3,855.00
<b>Total 515600 - Household Expense</b>	<b>1,178.69</b>	<b>1,809.62</b>	<b>2,791.72</b>	<b>771.00</b>	<b>154.20</b>	<b>0.00</b>	<b>6,705.23</b>
<b>519300 - Office Expense</b>							
519303 - General Office Supplies	0.00	0.00	511.62	0.00	10.90	0.00	522.52
519307 - Other Office Expense	0.00	0.00	1,469.87	0.00	19.99	29.99	1,519.85
519308 - Credit card/A/C/H fee	0.00	0.00	1,874.51	0.00	0.00	0.00	1,874.51
519309 - Payroll service fees	0.00	0.00	1,827.43	0.00	0.00	0.00	1,827.43
<b>Total 519300 - Office Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>5,683.43</b>	<b>0.00</b>	<b>30.89</b>	<b>29.99</b>	<b>5,744.31</b>
<b>533100 - Memberships/Subs/Licensing Fees</b>							
542300 - Maintenance-Equipment	170.30	129.99	735.74	0.00	0.00	0.00	1,036.03
545900 - Maintenance-Facilities & Imprv	0.00	0.00	0.00	2,014.80	0.00	0.00	2,014.80
545902 - Plumbing & Piping	0.00	0.00	690.00	0.00	0.00	0.00	690.00
545905 - Locks & Security System	77.25	0.00	616.59	0.00	0.00	0.00	693.84
545908 - Motor, Pump & Generator	0.00	0.00	0.00	4,282.46	0.00	0.00	4,282.46
545909 - Other General Maintenance	0.00	0.00	94.28	0.00	0.00	0.00	118.88
545912 - Vehicle Expense	0.00	0.00	294.15	0.00	0.00	0.00	294.15
<b>Total 545900 - Maintenance-Facilities &amp; Imprv</b>	<b>77.25</b>	<b>24.60</b>	<b>1,695.02</b>	<b>4,282.46</b>	<b>0.00</b>	<b>0.00</b>	<b>6,079.33</b>
<b>563800 - Utility Expense</b>							
563801 - P G & E	0.00	7,910.91	3,522.36	9,490.67	0.00	0.00	20,923.94
563802 - Water	88.48	247.58	176.96	442.39	0.00	0.00	955.41
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>88.48</b>	<b>8,158.49</b>	<b>9,954.66</b>	<b>9,933.06</b>	<b>0.00</b>	<b>0.00</b>	<b>28,134.69</b>

# Highlands Recreation District Profit & Loss by Class

January 2025

Accrual Basis

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
585600 - Contract Expenses							
585604 - Consultants	0.00	0.00	1,185.00	0.00	0.00	0.00	1,185.00
<b>Total 585600 - Contract Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>1,185.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,185.00</b>
596600 - Program Specific Expenses							
596604 - Supplies-ASP	128.63	0.00	0.00	0.00	0.00	0.00	128.63
596607 - Misc Exp-POOL	0.00	0.00	0.00	154.03	0.00	0.00	154.03
596608 - Misc Exp-ASP	5.95	0.00	0.00	0.00	0.00	0.00	5.95
596610 - Misc Exp-OFFICE	0.00	0.00	42.74	0.00	0.00	0.00	42.74
596613 - Conferences/Seminars	-445.00	0.00	100.00	0.00	0.00	0.00	-345.00
596614 - Pool Supplies	0.00	0.00	0.00	363.04	0.00	0.00	363.04
596616 - Incrowd Rent	1,159.56	0.00	0.00	0.00	0.00	0.00	1,159.56
596617 - Seasonal Programs	0.00	0.00	0.00	0.00	0.00	54.20	54.20
596621 - EEC supplies	0.00	72.26	0.00	0.00	0.00	0.00	72.26
596622 - EEC Snacks	0.00	153.54	0.00	0.00	0.00	0.00	153.54
596624 - EEC Misc	0.00	160.51	0.00	0.00	0.00	0.00	160.51
596625 - Pool Concessions	0.00	0.00	0.00	241.98	0.00	0.00	241.98
596626 - Misc Exp-SWIM TEAM	0.00	0.00	0.00	99.95	0.00	0.00	99.95
596628 - Certification Expense	0.00	0.00	209.13	0.00	0.00	0.00	209.13
<b>Total 596600 - Program Specific Expenses</b>	<b>849.14</b>	<b>396.31</b>	<b>351.87</b>	<b>859.00</b>	<b>0.00</b>	<b>54.20</b>	<b>2,500.52</b>
671200 - Telephone Service Charges	73.75	0.00	296.26	0.00	0.00	0.00	370.01
673100 - Insurance	264.57	405.67	405.67	634.95	35.28	17.61	1,763.75
673101 - CAPRI-WORKERS COMP	0.00	0.00	10,047.15	0.00	0.00	0.00	10,047.15
673102 - CAPRI-GEN INS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 673100 - Insurance</b>	<b>264.57</b>	<b>405.67</b>	<b>10,452.82</b>	<b>634.95</b>	<b>35.28</b>	<b>17.61</b>	<b>11,810.90</b>
7211 - Fixed Assets-Structures/Improve	0.00	0.00	10,607.50	0.00	0.00	0.00	10,607.50
721101 - Construction in Progress	0.00	0.00	10,607.50	0.00	0.00	0.00	10,607.50
<b>Total 7211 - Fixed Assets-Structures/Improve</b>	<b>0.00</b>	<b>0.00</b>	<b>10,607.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,607.50</b>
<b>Total Expense</b>	<b>30,184.14</b>	<b>66,716.37</b>	<b>86,990.50</b>	<b>35,382.14</b>	<b>4,000.81</b>	<b>2,296.14</b>	<b>225,570.10</b>
<b>Net Income</b>	<b>87,559.86</b>	<b>23,548.63</b>	<b>13,352.54</b>	<b>-10,013.44</b>	<b>7,585.19</b>	<b>7,934.96</b>	<b>129,967.74</b>

Highlands Recreation District  
Profit & Loss by Class  
July 2024 through January 2025

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
<b>Income</b>							
102100 - Property Taxes	0.00	0.00	391,618.61	0.00	0.00	0.00	391,618.61
102101 - ERAF	0.00	0.00	192,030.14	0.00	0.00	0.00	192,030.14
152100 - Interest Earned	0.00	0.00	44,778.80	0.00	0.00	0.00	44,778.80
1997 - Capital Grants & Contri	0.00	-1,932.88	0.00	0.00	0.00	0.00	-1,932.88
232100 - Park & Recreation Fees	-2,342.00	0.00	0.00	-5,523.00	0.00	-5,155.20	-13,023.20
232101 - Refunds of Fees	0.00	0.00	0.00	-2,250.00	-1,625.00	0.00	-3,875.00
232103 - Deposits Received/Returned	0.00	0.00	0.00	313,022.73	59,981.50	58,390.10	1,702,904.73
232100 - Park & Recreation Fees - Other	610,123.50	652,957.71	8,817.19	0.00	58,056.50	53,231.90	1,686,006.53
<b>Total 232100 - Park &amp; Recreation Fees</b>	607,783.50	652,957.71	8,817.19	305,249.73	58,056.50	53,231.90	1,686,006.53
265800 - Miscellaneous Revenue	0.00	0.00	944.76	0.00	0.00	0.00	944.76
<b>Total Income</b>	607,783.50	650,934.83	636,189.50	305,249.73	58,056.50	53,231.90	2,313,445.96
<b>Gross Profit</b>	607,783.50	650,934.83	636,189.50	305,249.73	58,056.50	53,231.90	2,313,445.96
<b>Expense</b>							
411100 - Permanent Salaries	56,468.76	50,596.62	110,509.17	692.32	0.00	0.00	218,256.87
411101 - Temporary Out of Class	264.67	0.00	4,500.00	8,914.28	0.00	0.00	13,678.95
416101 - Office Wages	0.00	0.00	64,497.16	0.00	0.00	0.00	64,497.16
416102 - Pool Wages	0.00	0.00	0.00	159,102.07	0.00	0.00	159,102.07
416103 - Maintenance Wages	0.00	0.00	43,810.89	0.00	0.00	0.00	43,810.89
416104 - Supervisor Wages-Bldg Attndnt	0.00	0.00	0.00	0.00	23,926.12	11,616.45	35,542.57
416105 - Program Specialist	0.00	0.00	0.00	0.00	22,474.20	22,474.20	44,948.40
416107 - ASP/Camp Wages	163,674.12	0.00	0.00	0.00	0.00	1,583.53	165,257.65
416108 - BEC Wages	0.00	288,273.02	0.00	0.00	0.00	0.00	288,273.02
416110 - Vacation Expense	0.00	0.00	-6,479.42	0.00	0.00	0.00	-6,479.42
431100 - Social Security	13,525.71	20,684.00	14,840.77	10,431.16	1,453.64	802.65	44,337.94
432100 - Medicare Contribution	3,163.27	4,837.49	3,470.84	2,439.44	339.98	187.72	14,428.74
463100 - District Employee Benefits	18,481.95	27,313.47	35,253.37	6,394.78	2,483.40	2,472.78	92,359.75
512100 - Clothing & Uniforms	1,302.55	0.00	9.91	636.12	0.00	0.00	1,948.58
515600 - Household Expense	0.00	0.00	8,067.50	0.00	0.00	0.00	8,067.50
515601 - Recycling	121.78	1,757.48	2,746.55	580.61	0.00	0.00	5,186.42
515602 - Janitorial Supplies	8,095.50	10,794.00	1,619.10	5,397.00	1,079.40	0.00	26,956.00
515605 - Cleaning Supplies							
<b>Total 515600 - Household Expense</b>	8,217.28	12,531.48	12,433.15	5,977.61	1,079.40	0.00	40,238.92
<b>519300 - Office Expense</b>							
519301 - Office Expense	0.00	0.00	9,008.36	137.35	0.00	0.00	9,145.71
519301 - Outside Printing & Copy Serv	0.00	2.60	2,479.85	170.63	194.08	0.00	2,847.16
519303 - General Office Supplies	659.51	266.94	0.00	327.95	0.00	0.00	1,254.40
519304 - Advertising/Recruiting	0.00	0.00	4,885.24	0.00	0.00	0.00	4,885.24
519305 - Postage & Mailing Expense	1,260.00	215.25	8,486.08	51.96	178.38	254.91	10,426.58
519307 - Other Office Expense	0.00	0.00	15,211.95	0.00	0.00	0.00	15,211.95
519308 - Credit card/ACH fee	0.00	0.00	14,460.39	0.00	0.00	0.00	14,460.39
519309 - Payroll service fees	0.00	0.00	54,511.87	687.89	372.46	254.91	58,231.43
<b>Total 519300 - Office Expense</b>	1,919.51	484.79	54,511.87	687.89	372.46	254.91	58,231.43
533100 - Memberships/Subscl Licensing Fees	450.30	1,041.93	12,121.97	746.97	0.00	0.00	14,361.17
542300 - Maintenance-Equipment	0.00	0.00	778.45	8,324.70	0.00	0.00	9,103.15
545900 - Maintenance-Facilities & Imprv	0.00	0.00	0.00	0.00	0.00	0.00	0.00
545902 - Plumbing & Piping	0.00	0.00	690.00	0.00	0.00	0.00	690.00
545903 - Paint, Solvents & Chemicals	0.00	0.00	0.00	16,988.77	0.00	0.00	16,988.77
545904 - Pool Supplies	0.00	0.00	0.00	108.28	0.00	0.00	108.28
545905 - Locks & Security System	231.75	142.83	1,882.81	0.00	135.94	0.00	2,403.33
545906 - Signage Expense	0.00	0.00	37.62	13.99	0.00	0.00	51.61
545907 - General Electrical Expense	0.00	0.00	0.00	1,550.00	0.00	0.00	1,550.00
545908 - Motor, Pump & Generator	0.00	0.00	0.00	4,282.46	0.00	0.00	4,282.46
545909 - Other General Maintenance	0.00	39.75	0.00	856.32	0.00	0.00	3,842.27
545911 - Landscape/Garden Expense	0.00	1,068.30	2,946.20	0.00	0.00	0.00	1,162.69
545912 - Vehicle Expense	0.00	0.00	94.39	0.00	0.00	0.00	1,363.47
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>	231.75	1,250.88	8,705.99	23,799.82	135.94	0.00	34,124.38
563800 - Utility Expense	0.00	10,105.15	23,332.82	39,671.04	0.00	0.00	73,109.01
563801 - P G & E	0.00	2,492.92	2,011.06	5,080.40	0.00	0.00	10,600.38
563802 - Water	1,016.00						

Highlands Recreation District  
Profit & Loss by Class  
July 2024 through January 2025

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
563803 - Sewer Fees	0.00	0.00	12,510.68	0.00	0.00	0.00	12,510.68
563800 - Utility Expense - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 563800 - Utility Expense</b>	<b>1,016.00</b>	<b>12,598.07</b>	<b>37,854.56</b>	<b>44,751.44</b>	<b>0.00</b>	<b>0.00</b>	<b>96,220.07</b>
585600 - Contract Expenses	0.00	0.00	1,056.25	0.00	0.00	0.00	1,056.25
585601 - Audit Fees	0.00	0.00	10,557.47	0.00	0.00	0.00	10,557.47
585603 - Legal Fees	0.00	0.00	65,653.10	0.00	0.00	0.00	65,653.10
585604 - Consultants	0.00	0.00	38,750.00	0.00	0.00	0.00	38,750.00
<b>Total 585600 - Contract Expenses - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>116,016.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>116,016.82</b>
596600 - Program Specific Expenses	6,032.00	0.00	0.00	0.00	0.00	0.00	6,032.00
596601 - Buses-ASP	2,478.10	0.00	0.00	0.00	0.00	0.00	2,478.10
596602 - Spec Act-ASP	5,939.50	0.00	0.00	0.00	0.00	0.00	5,939.50
596603 - Snacks-ASP	3,405.80	0.00	0.00	0.00	0.00	0.00	3,405.80
596604 - Supplies-ASP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
596607 - Misc Exp-POOL	1,834.94	0.00	0.00	0.00	0.00	0.00	1,834.94
596608 - Misc Exp-OFFICE	0.00	0.00	969.21	0.00	0.00	0.00	969.21
596610 - Misc Exp-OTHER	0.00	0.00	1,401.08	0.00	0.00	0.00	1,401.08
596611 - Misc Exp-OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
596612 - Special Events	50.00	0.00	100.00	150.00	0.00	0.00	1,871.93
596613 - Conferences/Seminars	0.00	0.00	0.00	0.00	0.00	0.00	390.00
596614 - Pool Supplies	8,441.57	0.00	0.00	1,871.93	0.00	0.00	8,441.57
596616 - Inrowd Rent	289.60	0.00	0.00	0.00	0.00	0.00	63.19
596617 - Seasonal Programs	0.00	0.00	0.00	0.00	0.00	0.00	3,517.33
596621 - EEC supplies	0.00	3,517.33	0.00	0.00	0.00	0.00	3,517.33
596622 - EEC Snacks	0.00	2,533.94	0.00	0.00	0.00	0.00	63.19
596623 - EEC Special Activities	0.00	1,608.30	0.00	0.00	0.00	0.00	3,517.33
596624 - EEC Misc	0.00	411.35	0.00	0.00	0.00	0.00	2,533.94
596625 - Pool Concessions	0.00	0.00	0.00	0.00	0.00	0.00	1,608.30
596626 - Misc Exp-SWIM TEAM	0.00	0.00	0.00	1,751.81	0.00	0.00	411.35
596627 - Staff Development	0.00	0.00	0.00	3,766.69	0.00	0.00	1,751.81
596628 - Certification Expense	47.94	0.00	209.13	0.00	0.00	0.00	3,766.69
<b>Total 596600 - Program Specific Expenses</b>	<b>28,489.45</b>	<b>9,350.92</b>	<b>2,679.42</b>	<b>9,092.80</b>	<b>0.00</b>	<b>0.00</b>	<b>63,948.20</b>
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	516.25	0.00	1,837.86	0.00	0.00	0.00	2,354.11
673100 - Insurance	1,799.06	2,839.67	2,945.50	4,391.74	246.95	123.33	12,346.25
673101 - CAPRI-WORKERS COMP	0.00	0.00	70,330.15	0.00	0.00	0.00	70,330.15
673102 - CAPRI-GENIINS	0.00	2,839.67	73,275.65	4,391.74	246.95	123.33	82,676.40
<b>Total 673100 - Insurance</b>	<b>1,799.06</b>	<b>2,839.67</b>	<b>73,275.65</b>	<b>4,391.74</b>	<b>246.95</b>	<b>123.33</b>	<b>82,676.40</b>
7211 - Fixed Assets-Structures/Improve	0.00	0.00	11,267.50	0.00	0.00	0.00	11,267.50
721101 - Construction in Progress	0.00	0.00	127.28	0.00	0.00	0.00	127.28
721102 - Fixed Assets-Not Capitalized	0.00	0.00	11,394.78	0.00	0.00	0.00	11,394.78
<b>Total 7211 - Fixed Assets-Structures/Improve</b>	<b>0.00</b>	<b>0.00</b>	<b>11,394.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,394.78</b>
7311 - Fixed Assets-Equipment	0.00	2,340.90	1,076.25	0.00	0.00	0.00	3,417.15
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>299,530.63</b>	<b>611,257.74</b>	<b>623,099.46</b>	<b>286,383.14</b>	<b>30,037.89</b>	<b>43,841.19</b>	<b>1,894,150.05</b>
<b>Net Income</b>	<b>308,252.87</b>	<b>39,677.09</b>	<b>15,090.04</b>	<b>18,866.59</b>	<b>28,018.61</b>	<b>9,390.71</b>	<b>419,295.91</b>



## MEMORANDUM

**Date:** February 11, 2025

**To:** Tamsen Burke, General Manager

**From:** Mike Koenig, K-8<sup>th</sup> Child-Care Director and Julie Fernandez, EEC Director

**Re:** Expansion of ASP to Include 4-year-olds / EEC Pre-Kindergarten Half Day Curriculum

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### **I. Current ASP Program**

The K-8<sup>th</sup> after-school program is currently licensed for children ages 5-12 years old with a maximum capacity of 86 children. The program operates Monday-Friday, 12:00-6:00pm, at 1851 Lexington Ave. San Mateo, Ca. 94402.

### **II. Department Of California Social Services Licensing And Compliance**

The Highlands Recreation District After School Program operates under the direction and guidance of the Department of Social Services, Child Care Licensing, Office of Legislation and Regulations, Title 22 with the core mission of the Child Care Licensing Program is to ensure the health and safety of children in care. The Child Care Licensing Program strives to provide preventive, protective, and quality services to children in care by ensuring that licensed facilities meet established health and safety standards through monitoring facilities, providing technical assistance, and establishing partnerships with providers, parents, and the child-care community.

### **III. Licensing Requirements**

- A. Location / Facilities Requirement for Highlands Recreation District After School program
  1. 35 square feet of indoor activity space per child based on our 86-child capacity. This means we are required to have **3,010 sq. ft.** in total. HRD ASP has **3,040 sq. ft** which includes (social room & gym combined).
  2. 1 toilet and 1 sink for every 15 children based on our 86-child capacity.
    - a. HRD ASP must have six toilets and 6 sinks in total dedicated to children only.
    - b. In addition, the program must have one additional toilet and sink in direct vicinity for use by staff, children that are ill, and emergency use (family restroom).
  3. Rooms designated as school age child-care space must include a non-accessible food preparation area, a monitored fire alarm system, furniture scaled to the size of children, and a water fountain in the immediate vicinity.
- B. Staff Requirement for Highlands Recreation District After School
  1. Ratio: (14:1)

2. Current Payroll - \$509,471
- C. Other Requirements
  1. Additional Staffing
    - a. Transportation - School pickups and chaperoning enrichment activities (i.e., school pickup, tennis, swimming lessons, theatre, etc.)
    - b. Positions required within ASP- lessons staff, bathroom monitor, floater, theatre pickup.

#### **IV. Expansion Of Asp Beyond 86 Children**

- A. Location / Facilities Requirement for After School Program expansion
  1. Space- 35 square feet of indoor activity space per child based on a 15-child capacity. This means we would need to have 525 sq. ft. with additional space for cabinets/toy storage.
  2. Bathrooms – 1 additional bathroom and sink dedicated to ASP children only.
  3. HRD would need to identify 525 sq. ft of additional space which includes one bathroom containing 1 toilet and 1 sink to be used exclusively by children.
  4. The MPR (768 sq. ft.) is the only available space that meets these requirements. Transitioning the MPR to a childcare room would require controlled access, walls, play based indoor space, etc. Estimate cost: \$100-110,000.
- B. Staff Requirements
  1. Rec Leaders – Additional cost for two staff (RNE-III) – additional **\$99,052** payroll. Example - (rate/annual hours/benefits, \$24/hour\*1560 = \$39,000 plus benefits of \$10,526 = Whole Compensation = \$49,526 per staff

#### **V. Transitional Kindergarten (ASP) Alternatives Consideration**

- A. Continuation in the Highlands Recreation District Early Education Center full day program which currently provides childcare for this age group (4–5-year-olds) through an interest play-based learning curriculum.
- B. As mentioned in my last TK memo, the program can seek to expand the age range within the current capacity of 86 kids per day.
  1. Adding 4-year-olds in exchange for 5–10-year-olds. This would come with its own set of challenges which include safety, transportation, additional staffing expenses and overall quality of care as previously outlined. The program would need to hire two additional staff that have more head teacher qualifications.
  2. This represents an overall expense upward of 50K (if availability stays consistent and they do not have any school obligations). This number could be significantly higher if we must use RNE-III staff due to availability.
  3. Additionally, if the number of 4-year-olds declines in the future, the district will still have additional staffing expenses until the employee departs. Expanding the age range of the ASP children is not an impossible task but it creates additional expense, risk and hardship for a program that currently operates at capacity year over year.

4. As a reminder, both transitional kindergarten and kindergarten are optional grades, children are only required to attend school in California once they turn 6. Although a financial hardship for some families, HRD currently offers care.
- C. Expansion of ASP beyond 86 children (maximum 15) – see notes above on financial and facility impacts and improvements required. Estimated - \$200,000 increase in budget expenditure.

**VI. Recommendation to the Board of Directors - Introduction of an EEC Half Day Pre-Kindergarten Program**

- A. The EEC Full Day Preschool Program will continue to be offered year-round, full day (7:30am-6:00pm) childcare for children ages 3 months through 5.5 years as a priority. In addition, a consistent year-over-year methodology for decision-making to ensure a maximum enrollment of 18 per classroom is consistent with current policies and procedures.
- B. The re-registration of full-time enrollees will be the priority.
  1. Re-registration for full-time enrolled children will be February 1 to February 28 annually.
  2. If spaces are available, the half-day afternoon EEC Pre-Kindergarten Program will be provided to support the HRD Community.
- C. A Half Day Afternoon EEC Pre-Kindergarten (12:30pm-6:00pm) childcare will be introduced with the following new procedures and metrics for enrollment.
  1. Children who are prior EEC enrollees who wish to introduce their child (3.5 years old) to the transitional kindergarten half day program at the Highlands Elementary School will be eligible to enroll their child in the EEC Half Day Pre-Kindergarten afternoon program to achieve a full day of childcare.
  2. The EEC Pre-Kindergarten classrooms will continue to provide a Reggio-Emilia inspired, play based program that is focused on creating a positive, safe, and nurturing environment for children to ensure fluidity of learning environments.
  3. Children enrolled in the half-day Pre-kindergarten program will be subject to the existing EEC program yearly calendar, which will include but not limited to days closed for professional development days, school closures, and early closures for staff meetings and special events.
    - i. Separate fees may apply during elementary school closures; i.e. Spring Break, Fall Break, Summer, etc. to allow half-day children to attend for the full day.
  4. Registration: Half-day Pre-Kindergarten enrollment spaces will be made available March 3, 2025, utilizing a lottery format for available spaces.
  5. The lottery format will be used as a standard practice for EEC/ASP and similar childcare programs. This will be based on a tiered enrollment format as outlined in the parent handbook and EEC website.
    - a. Siblings of currently enrolled EEC children
    - b. Highlands District Residents
    - c. Students of siblings enrolled in HRD after school program.
    - d. Non-resident families



D. Half day EEC Pre-Kindergarten program costs are determined based on operating costs to the program.

1. Note: 6 half-day enrollees are needed for a break-even budget.

2025 - 2026 EEC Monthly Rates*	Highlands Resident Fees	Non-Resident Fees
Preschool Program: Chameleon and Tiger Classroom	Full Day - \$2,720	Full Day - \$2,992
<b>ONLY Offered</b> in the Tiger Classroom	Half Day - \$1,632	Half Day - \$1,795

\*These half-day rates are based on the 2024 - 2025 School Year EEC Monthly Rates. At this time, fee increases are not recommended for the 2025-2026 school year; however, if the regular increase is no more than 5%, the half-day rate will also reflect the pricing structure.

E. Registration will take place in March 2025 for the new school year beginning in August 2025.

**Footnotes:**

**1** Office of Regulations Development

Office of Regulations Development (ORD) Mission: To ensure the appropriate processing of regulations in accordance with the requirements of the California Administrative Procedures Act (APA); provide access to regulatory information to California citizens and businesses; and facilitate public participation in the Rulemaking process. The Department's regulations are divided in two groups, the Manual of Policies and Procedures (MPP), which include all the social service programs regulations, and the California Code of Regulations (CCR), Title 22, Divisions 2, 6, and 12, which include the Adoptions Program Regulations and the Community Care Licensing Regulations. The MPP is published in-house and the CCR is published by Barclays, the state's official publisher of the California Code of Regulations. Note that Title 22, Division 15 expired on May 16, 2019.



## MEMORANDUM

**Date:** February 11, 2025  
**To:** Board of Directors  
**From:** Tamsen Burke, General Manager  
**Re:** Preliminary FY 2025-2026 Budget Assumptions

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### I. General Assumptions

- A. Develop operating expenses and income with a zero-based budgeting methodology.
- B. Review and assess prior 24-month trend analysis to develop budgeted self-earned revenues and operating expenses.

### II. Compensation and Benefits

- A. Operating at full capacity with an assumed turnover rate of 9%
- B. Implement General Manager recommendations for FTE compensation model after market survey has been completed, potential impact to salaries and organizational structure.
  - 1. Full-Time Permanent Wages, Salaries, Benefits
    - a. Minimum 4.5% COLA, for all employees Longevity and Vacation pay.
    - b. Increase in CalPERS premium cost of 11% for 2026 (2024 rate 9% increase)
    - c. Full-Time Benefits - % burden rate is being determined by year over year review of expenses including workcomp, SS, medicare, unemployment, vacation/longevity payout, and other employee expenses.
    - d. Budgeted rates are based on the WCI rate for the type of work each department.
  - 2. Full-Time Non-Exempt Wages and Benefits (RE Classification)
  - 3. Full- Time Non-Exempt (RNE 1 Classification)
  - 4. Full- Time Non-Exempt (RNE 2 Classification)
  - 5. Part-Time Non-Exempt working 30+ hours/week (RNE 3 Classification)
  - 6. Part-Time Non-Exempt (Part time Classification)
- C. Employee Training Requirements - \$ **Annual Cost:** \$3,370.80

### III. Facilities-related maintenance and projects/requests

- A. Liability and personal property insurance rates increase of 18% and 12% respectively.

#### **IV. Service Agreements (IT, Phones, Janitorial, Audit, Legal, Waste)**

- A. An approximate 5% increase in service fees based on market value will be included in the budget based on details.
- B. Maintain placeholders for service and materials, and subject to change during midyear forecast process if agreement is executed.
- C. Contracted labor costs and prevailing wages for projects will increase in 2025-2026.

#### **V. Programs**

- A. Budget for estimated revenue and expenses may include a chargeback for overtime hours for labor and custodial services provided.
- B. Projected 1-3% increase is user fees for events, special events.
- C. Independent contracted program providers contracts are being reviewed for percentage split of revenue fees vs. contract pay for services.

#### **VI. Fees**

- A. Enrollment
  - 1. ASP Enrollment Fees will increase by 5% based on market value and year-over-year operating expenses.
  - 2. EEC Enrollment Fees will remain the same as 2024-2025 for Full-time program. A recommendation to the BOD of a Half day Preschool enrollment price structure for approval and additional
- B. Rental – Pool
  - 1. Will be increased to break-even operating expenses.
  - 2. Pool (lane, dive well, full pool - non-operating hours)
    - a. Private/for Profit increase 38% (from \$15-\$180 to \$70-\$250)
    - b. Nonprofit (NP) and Reoccurring Fees increase 18% - (RF) NP\$15-RF\$190 to \$NP40/RF\$50 - \$NP200/RF\$225, respectively.
  - 3. Birthday Party – Resident – 37% increase \$200 Resident / \$225 Non-Resident to \$275 Resident / \$350 Non-Resident
  - 4. Specialized Camps – per student/ day - \$8 - \$15 to \$15 -\$20
- C. Membership - Pool
  - 1. Day Use – Resident and Non-Resident - \$3 increase
  - 2. Membership 10 punch – Resident & Non-Resident - \$2.50/visit increase
  - 3. Membership 20 punch - Resident & Non-Resident - \$2.50/visit increase
- D. Swim Lesson – Resident \$7.50/lesson increase; Non-Resident \$15/lesson increase.

#### **VII. Departments**

Based on Department Goals and Objectives led by BOD strategic direction. Current areas of growth in review and expansion.

- A. Vision and priorities for After School Childcare
  - a. To be added.
- B. Vision and priorities for Aquatics (Pool)
  - a. Facility Refresh of area including replace rotten wood walls/doorframes and paint; aging equipment; sandblast deck and resurface; address safety concerns with slide, ADA ramp, fixed guard charges, fencing into pool area and mechanical/pump rooms.

- b. Re-envision direction of pool for lap swim and programming to co-exist with minimal impact or overlap.
  - C. Vision and priorities for Early Education Center
    - a. Add a toddler option to our preschool license.
    - b. Half-day Preschool program for toddler enrollment
  - D. Vision and priorities for Other (Administration)
    - a. Identify with HCA opportunities for greater collaboration and support of community engagement and service delivery.
  - E. Vision and priorities for Rentals and Seasonal
    - a. Identify opportunities to increase and enhance student engagement while meeting financial needs of program and growth.
    - a. Roadmap of events to display mutual contributions.

**VIII. Income**

Based on Department Goals and Objectives led by BOD strategic direction.

- 1. Develop Foundation for revenue generation for HRD Capital Planning
- 2. Year over year Property tax income actuals

**IX. Fixed Assets – Structural / Improvements**

Based on Department Goals and Objectives led by BOD strategic direction.

- 3. Develop plan for F&E, repair, and replacement plan.
- 4. Develop Plan for designated reserves.
- 5. Facility Refresh (exterior and interior, paint/flooring)

**X. Long-Term Planning and Development of Highlands Recreation District**

Based on Department Goals and Objectives led by BOD strategic direction.



## MEMORANDUM

Date: November 4, 2024

To: HRD Board of Directors

From: Tamsen Burke, General Manager

Re: 2025-2026 Budget Planning 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.

### **What Is a Budget Planning Calendar?**

A budget planning calendar is necessary for the creation of complex budgets used by organizations and requires valuable data from departments to develop a comprehensive operating budget for fiscal year planning. 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.

### **How a Budget Planning Calendar Works**

The budget planning calendar schedule outlines specific dates, roles and responsibilities of contributors/approvers, and deliverables in the preparation of an operating budget.

### **Purpose of the Operating Budget Planning Cycle**

The purpose of the budget planning schedule is to provide directions, timing, and workflows for the Board of Directors, the General Manager, and Department Directors in the preparation of the operating budget for Board of Director approval on an annual basis.

In addition, to establish the methodology for determining and mapping out an organization's short- and long-term financial goals and to mitigate budget challenges in the future to ensure the organizational success. The following are considerations outlined in the schedule for teams to navigate through the process.

1. 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.
2. 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.
3. Develop designated balances for short term obligations, capital infrastructure, catastrophic events, and reserves for economic uncertainty.
4. Assess Financial Health including assets and liabilities, tax planning and strategies.
5. 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**

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 through the planning and approval process.

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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 Budget Schedule 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.  <b>Departments Directors &amp; Supervisors:</b> Approved budget development schedule is sent to all Directors & Supervisors.
<b>January 2025</b>	<b>Department Directors &amp; Supervisors:</b> 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. \*Moved to March with reschedule BOD Strategy Session.

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

## March 2025

**\*Personnel Committee - 1<sup>st</sup> Read -** Discuss compensation, Salary surveys and recommendations, project CPI, and anticipated benefits expenses. \*Moved to March with reschedule BOD Strategy Session.

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

**Departments Directors & Supervisors:** Provide responses to GM 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