



# 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

**November 12, 2024**

**7:00 P.M. – Regular Board Meeting**

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5. Old Business.....	Page 37-49
6. New Business.....	Page 50-101



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

Topic: HRD Regular Board Meeting

Time: November 12, 2024, 07:00 PM Pacific Time (US and Canada)

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

Board meetings are held in-person, with a Zoom participation option provided to the public as a courtesy. Public comment is limited to (3) minutes per person per item. The public is encouraged to participate in whatever form they are most comfortable. If participating remotely via Zoom, see details below:

Topic: HRD Regular Board Meeting

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Join Zoom Meeting

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

Meeting ID: 868 9739 6127

Passcode: 041879

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

1. Call to Order
2. Review and approval of the minutes for the Regular Board Meeting on October 8, 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 Report
  - a. Administration
  - b. Programming
5. Financial Report
  - a. October 2024 Monthly Statement
6. Old Business:
  - a. Discussion/Motion: Terminate Christopher Gurr Interim General Manager Contract  
Report: Tamsen Burke, General Manager  
Description: This item will be a board discussion and action to terminate Christopher Gurr's Interim General Manager Contract.

- b. Discussion: Transitional Kindergarten (TK) Update  
Report: Julie Fernandez, EEC Director; Tamsen Burke, General Manager  
Description: This item will be a board discussion on the after-school care options for TK-eligible children.

7. New Business:

- a. Discussion: Draft 2025-2026 Budget Schedule  
Report: Tamsen Burke, General Manager  
Description: This item will be a board discussion on the proposed budget schedule and timeline for the 2025-2026 fiscal year budget.
- b. Discussion: Draft 2024-2025 Month End Close Schedule  
Report: Tamsen Burke, General Manager  
Description: This item will be a board discussion on the drafted 2024-2025 financial month end close schedule.
- c. Discussion: Draft IIPP (Injury and Illness Prevention Program Policy- 1<sup>st</sup> read)  
Report: Meg Catmull, Assistant General Manager  
Description: This item will be a board discussion on a newly drafted IIPP (Injury and Illness Prevention Program) Policy to supersede: 2021 IIPP.

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

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 October 2024

10. HRD Board of Directors Announcements

11. Adjournment

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

Oral public comments will be taken on each agenda item during the meeting, subject to a limit of three (3) minutes per person per item. To comment orally in real time during the meeting, you may raise your hand if you are participating in person or use the Zoom “raise hand” function on your computer screen or the \*9 function on your phone. Please note that the District provides a Zoom participation option to the public as a courtesy in order to facilitate participation. The District cannot, however, guarantee the adequacy of the audio/video quality or that meeting participation will be uninterrupted via Zoom. If technical difficulties arise relating to the Zoom participation option, the Board meeting may continue with public attendance in person only.

Board Meetings are accessible to people with disabilities. Individuals who need special assistance or disability-related modification or accommodation (including auxiliary aids or services) to participate in this meeting; or who have a disability and wish to request an alternative format for the agenda, meeting notice, agenda packet or other writings that may be distributed at the meeting, should contact the Board Secretary at [generalmanager@highlandsrec.ca.gov](mailto:generalmanager@highlandsrec.ca.gov).

Notification in advance of the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and the materials related to it. Public records that relate to any item on the open session agenda for a regular board meeting are available for public inspection. Those records that are distributed less than 72 hours prior to the meeting are available for public inspection at the same time they are distributed to all members, or a majority of the members of the Board. The Board has designated the office of the Highlands Recreation District, located at 1851 Lexington Ave, for the purpose of making those public records available for inspection. The agenda, meeting notice, agenda packet and other writings distributed to the Board in connection with this meeting are also available for public review at this link: <https://highlandsrec.ca.gov/hrd-board-meetings>.





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Topic: HRD Regular Board Meeting

Time: October 8, 2024, 07:00 PM Pacific Time (US and Canada)

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

Remote Teleconference Location: 110200 Weyburn Avenue, #23, Los Angeles, CA 90024

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Meeting ID: 868 9739 6127

Passcode: 041879

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

Board Members:

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

Staff:

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

1. Call to Order

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

2. Review and Approval of Minutes

Board Member Aquino made a motion, Board Member Ut second, to approve the Regular Board Meeting Minutes from 09/10/2024. The motion passed.

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

3. Public Forum:

No public comments were received.

4. Manager's Report

- a. Administration
- b. Programming

5. Financial Report

- a. September 2024 Monthly Statement

6. Old Business

- a. Discussion/Motion: Resolution 2024-05: 24-25 Fiscal Year Budget
  - i. Board Member Ut made a motion, Board Member Aquino second, to adopt Resolution 2024-05: 24-25 Fiscal Year Budget. The motion passed.  
Vote: AA - Y; SB - Y; PM - Y; UU - Y; RF - Absent
- b. Discussion/Motion: TK for All impacts and considerations for HRD
  - i. No motion was made.

7. New Business

- a. Discussion/Motion: Update Authorized Signatures
  - i. Board Member Aquino made a motion, Board Member Ut second to approve the General Manager, Tamsen Burke, as an authorized signature for HRD accounts including SVB, US Bank Treasury, and US Bank CalCard, and remove the Interim General Manager and former Board Member. The motion passed.  
Vote: AA - Y; SB - Y; PM - Y; UU - Y; RF - Absent
- b. Discussion/Motion: Interim Changes to Organizational Chart
  - i. No motion was made.
- c. Discussion/Motion: Adoption of Multijurisdictional Local Hazard Mitigation Plan
  - i. Board Member Aquino made a motion, Board Member Ut second to continue to participate in the existing Multijurisdictional Local Hazard Mitigation Plan. The motion passed.  
Vote: AA - Y; SB - Y; PM - Y; UU - Y; RF - Absent

8. Upcoming Meetings: Nov 12, 2024 – Dec 10, 2024 – Jan 14, 2025

9. Review and Payment of Bills

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

10. HRD Board of Directors Announcements

11. Adjournment

Board Member Ut made a motion, Board Member Aquino second, to adjourn the meeting. The motion passed.  
Vote: AA - Y; SB - Y; PM - Y; UU - Y; RF - Absent

The Meeting adjourned at 8:15 pm.

Respectfully Submitted,

Megan Catmull  
Board Secretary

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

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



## MEMORANDUM

Date: November 4, 2024

To: HRD Board of Directors

From: Tamsen Burke, General Manager

Re: General Manager

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### ADMINISTRATION

#### UPDATES

- The annual Management Letter about the inherent risk of landslide has been reviewed by the attorney and sent to Highlands residents whose property borders owned HRD Open Space. (11/2025)
- **Project Updates**
  - Both North and South Landslides are being tarped in preparation for rainy season (11/2024)
  - Update on North Landslide project and next steps
  - Administration Office Refresh (12/2025)
    - Preliminary assessment of project scope, timing, and developing RFP for project.
    - In addition, the review of alternate work-space plan for displaced staff and equipment.
  - EEC/Admin break room is on hold to be evaluated and reviewed for alternative use.
  - Finalizing Staircase/Deck project and internal project for stain/seal not within scope of original bid project. (11/2025)
- **Operational Effectiveness/Efficiency**
  - Finance/Accounting
    - Review accounting and credit card policies, implementation of payment approval process and forms;
    - 2024-2025 budget review/training with staff (11/2024);
    - Develop and present to BOD cost allocation and plan for shared services/expenses; (12/2025)

- HR – reviewing position qualifications, essential skills based on industry (12/2024); update Position (Job) Descriptions (1/2025); review compensation/salary schedule (1/2025)
- Administrative Business (Ongoing)
  - Review of all HRD Contracts and renewal process
    - Independent Contractor policy and current agreements; including instructors
    - Vendor / Service Contracts
    - Rental Contracts



## MEMORANDUM

Date: November 12, 2024

To: Tamsen Burke, General Manager

From: Meg Catmull, Assistant General Manager

Re: Assistant General Manager's Staff Report

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### Human Resources & Staff Engagement:

- **Employee Handbook:**
  - Additional policies have been developed for possible inclusion in a new employee handbook including an Employee Gift Acceptance Policy, Prohibited Political Activity Policy, and Employment of Minors Policy.
- **Recruiting:**
  - The District currently has the following open positions: Swim Team Coach, Aquatics Supervisor, and one EEC Teacher. In addition, we are also recruiting additional weekday morning lifeguards and head lifeguards.
  - Applicants per position:
    - Swim Team Coach: 6
    - Aquatics Supervisor: 46
    - EEC Teacher: 28
    - EEC Teacher (Infant): 6
- **Open Enrollment:**
  - Employee benefits open enrollment began in October and will conclude November 8, 2024.

### Operations:

- **Recreation Programming Software:**
  - Draft contract with RecDesk is being reviewed by management.
- **Records Retention Policy & Project:**
  - Progress is on hold for this item.
  - Staff are indexing resolutions as time permits with a goal to finish the Resolution Index by January 2025.

- **Grounds, Facilities, and Maintenance:**
  - Maintenance ticket system has been refreshed.
  - Based on CAPRI recommendations, tasks are added
    - Playgrounds
      - Main: Trimming back trees above playgrounds, removal of unfixed toys/structures, repair of entry stairs, ADA entry, structure repairs/rust, etc.
      - EEC Playgrounds: Infant – slide, structure, and grading; pre school
- **CAPRI District Visit:**
  - In October, the District had its regular District visit from CAPRI (California Association for Parks & Recreation Indemnity). Items discussed include accessibility, risk management, training, policies, grounds/facilities and safe work practices.
    - Action items and timelines include:
      - Review and update IIPP (BOD 11/12/2024)
      - Review and update Employee Handbook (BOD 12/10/2024; 1/14/2025)
      - Resume safety committee meetings (1/2/2025)
      - CERT and HRD Employee Training/Compliance (1/2025)
      - Implement workplace violence training (1/2025)
      - Complete updated ADA assessment (3/2025)
      - Create an ADA policy and grievance form to be included on Rec website (1/2025)
      - Create/update cyber security policy (12/2025)
      - Improvements to HRD Property Rental form's language
      - Implement functional capacity exams for full-time new hires
      - Per recommendation, removing babysitter terminology policy from handbook
      - Update Emergency Action Plan (EAP) 2021 (11/2024; BOD 12/10/2024)
      - Update Hazard Communication Program (HCP) (1/2025, BOD 1/14/2025)
      - Update Blood Borne Pathogens/Exposure and Control Plan (BPP) 2021 (1/2025, BOD 1/14/2025)
      - COVID and RSV Plans (1/2025, BOD 1/14/2025)



## MEMORANDAUM

**Date:** November 12, 2024  
**To:** Tamsen Burke, General Manager  
**From:** Mike Koenig, K-8<sup>th</sup> Child Care Director  
**Re:** ASP/IC Program Update

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### CURRENT PROGRAM UPDATES

- For November, the program's enrollment has remained steady. Revenue and expenses are tracking as projected at 33% of fiscal year.
- The program will begin advertising for the 2024-2025 school year this month. Priority enrollment for highlands residents will begin January 8. Currently enrolled family lottery will begin January 22. New non-resident lottery will begin February 5.
- Fall Camp 2024 was well received. Registration exceeded the FY 2024-25 budget prediction and was 20% larger than Fall Camp 2023.
- On October 31, the program had a Halloween party with the children. The kids got to hit pinata's and do Halloween crafts. The party was a success and the children went home happy.
- Winter Camp is now on the horizon. This year, Winter Camp will be 5 days (12/19, 12/20, 12/23, 1/2, 1/3) just like in 2023. Program staff will begin advertising on November 1.
- The program had its first Kids Night Out of the school year on October 18. The event was a success with 24 children enrolled. The next Kids Night Out is scheduled for December 7.

### UPCOMING EVENTS

- December Kids Night Out planning/advertising/staffing
- ASP/IC 2025-2026 registration
- Winter Camp planning/staffing/scheduling





## MEMORANDUM

**Date:** November 12, 2024

**To:** Tamsen Burke, General Manager

**From:** Janelle Slightam, Aquatics Coordinator

**Re:** Aquatics Program Staff Report

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### **PROGRAM UPDATES**

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

The daily sales for residents and non-residents increased by \$700, while punch card sales saw almost \$1,700 year-over-year growth. Additionally, the number of residents holding pool memberships rose to five, marking an increase of 3 residents compared to the previous year. Staff consistently maintain a welcoming and safe environment, ensuring that patrons have a positive experience and are motivated to return.

#### **Swim Lessons**

Revenue from private lessons increased by \$1,300, reflecting the delivery of 12 additional lessons compared to the previous year. Group lesson revenue rose by \$2,100, driven by the completion of more than 45 additional lessons. The increased availability of lessons was made possible by the hiring of additional swim instructors for the fall season, compared to the previous year.

#### **Swim Team**

In October, the Highlands Dolphins Aquatic Club welcomed 6 new swimmers, though the team also experienced some member departures due to the onset of seasonal sports. The team also had the opportunity to attend 2 swim meets.

Recruitment is still underway to fill the swim coach position. The Aquatics Coordinator, GM and AGM are working together to finalize and start the interview process. 6 qualified candidates have been identified.

### **OPERATIONS UPDATES**

#### **Maintenance & Facility**

Replacement for the PACO pump is underway. Management expects to receive the new pump within 12 weeks.

Components of the ADA chair lift have been replaced, and a cover has been installed to help reduce future replacement costs.

### **Staff Operations & Improvements**

The Aquatics Coordinator is actively enhancing staff operations at the pool by implementing more streamlined scheduling, improving communication among team members, and fostering a collaborative work environment. Additionally, by optimizing staffing levels and introducing more efficient operational procedures, management is helping to increase overall productivity and create a more positive experience for both staff and patrons in the Highlands community.

2 experienced lifeguards and 1 swim instructor were hired in October.



## MEMORANDUM

Date: November 12, 2024

To: HRD Board of Directors

From: Julie Fernandez, Early Education Center Director

Re: EEC Program Update

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### **Current Program Updates**

- Pumpkin patch, petting zoo and Halloween festivities were a success for the EEC
- Teachers are beginning to display documentation boards in the classroom.
  - Curriculum documentation boards in a preschool room serve as visual records of children's learning and development, helping to make the learning process visible to both children and families.
  - These boards display observations, photos, and examples of children's work, which not only celebrate their achievements but also highlight the thinking and problem-solving involved in their activities.
  - The benefits include promoting reflection, encouraging communication between teachers and families, fostering a sense of pride and ownership in children, and providing a tool for planning future learning experiences based on the children's interests and progress.
- Emergent, Reggio curriculum has begun to be implemented more consistently in the classes.
  - An emergent, Reggio Emilia-inspired curriculum is a child-centered approach that emphasizes learning through exploration, creativity, and inquiry. It values the interests, ideas, and questions of children as the starting point for curriculum development, encouraging active participation and collaboration among children, teachers, and families. This approach fosters a rich, flexible learning environment where children are seen as capable, curious, and active co-creators of their own learning experiences.
  - There has been a lot of positive feedback from the families as they are seeing it more in the classroom.
- Director attended the San Mateo Parent Preschool Fair on October 13. We received quite a bit of interest, including a couple tour requests.
- We practiced a fire drill and earthquake drill on October 18, 2024. It went very well.

### **Staffing**

- A new teacher, Melissa Gomez, has started in the Monkey class.
- We are still looking for a preschool educator for the Tiger classroom, however given our current enrollment numbers, we have not been aggressively searching. We are being intentional about finding the right fit for the class and program.

### **Fiscal Impacts**

- Current Enrollment
  - Monkeys 8/8 enrolled
    - There are currently 9 children waitlisted for this class
    - 1 of which has already enrolled for January when one of the Monkeys transitions into the Chameleons.
  - Chameleons 11/18 enrolled
    - We are currently pending enrollment for a family to start this month at the earliest.
  - Tigers 14/18 enrolled
- We are still enrolling for 14 more preschool spaces.
- Tour requests have been picking up again, with several tours scheduled for this month
- We are continuing to advertise enrollment for the EEC

### **Upcoming Important Dates**

- November 8 – Early closure for a staff meeting
- November 11- Closed for Veteran’s Day
- November 15 - Parent Appreciation Breakfast
- November 21- Children’s Thanksgiving lunch



## MEMORANDAUM

**Date:** November 5, 2024  
**To:** Megan Catmull, Assistant General Manager  
**From:** Julia Fior, Recreation Coordinator  
**Re:** Seasonal Programs and Rentals Update – November 2024

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### EVENTS

- The Highlands Senior Network went to their annual Harry's Hofbrau lunch outing in October. In November they are planning to go to BJ's Brewhouse for a lunch outing.
  - The HSN is continuing with their weekly Mahjong class on Tuesdays, 10:00am-12:00pm in the MPR; this is often followed by a lunch hour from 12:00pm-1:00pm for the group to remain in community and communicate upcoming events and needs to Rec staff.
- HRD's annual Halloween Family Fun Night was October 25, 6:30pm-8:30pm. Event attendance was around 385 guests, not including tickets for guests 2 and under.
  - 198 presale tickets were purchased, which is the highest number in 7 years. Tickets were sold for \$8 for Highlands residents, \$10 for non-residents, and \$10 for all door tickets.
  - Changes to the 2024 event included: bringing in food trucks and a beer/wine vendor in lieu of selling food in-house and implementing a "Monster Bash" in the Gym for half of the event time.
    - Staff noted that there was positive feedback regarding outside food and drink vendors. Staff in Gym also noted that the community gave feedback they would like to see more time given to the Monster Bash dance.
- HRD Teen Nights are schedule through the end of the year. Teen Nights are set to be no-cost events with the purpose of engaging the local teen community outside of volunteering events. The October and November events were not attended, but the December event is still scheduled for December 6, 6:30pm-8:30pm. This event will consist of ornament decorating, holiday treats, and other fun holiday themed activities.

### CLASSES

- Fall Classes are currently running and will be active until the end of December. Overall, enrollments in our recurring classes are on par with previous seasons, but enrollments for other classes are down.
  - With Fall sports, it is believed that families have less availability to register for classes.
  - There seems to be an uptick in registrations for classes for the second Fall Session.
- Winter Classes will begin in early January. This Winter's schedule includes more options for evening, indoor sports for Youth, more fitness based classes for adults, and more weekday STEM classes for Youth.

- The 2025 Winter Activity Guide is in the printing process and will be sent digitally to the community as of November 8, 2024. Classes and events in the Winter Guide will span from early January – late March.
  - Resident Registration will open November 18, 2024.
  - Non-Resident Registration will open November 25, 2024.

### **RENTALS**

- October had 93 rentals total:
- Non Aquatic Rentals
  - 27 Recurring School Rentals – Odyssey School
  - 6 Scouts/Free rentals
  - 6 Recurring dance rentals
  - 1 Picnic Rental
  - 1 Tennis Court Rental
  - 1 Private MPR Rental
  - 1 Private Gym Rental
- Aquatic Rentals
  - 15 SFM Diving Well rentals
  - 1 Pool Party
  - 24 School Lane rentals – Nueva & Odyssey
  - 6 Private Diving Well rentals
  - 4 Scuba Rentals
- Rentals numbers have picked up with recurring groups returning, along with groups coming back from Pre-Covid. One school specifically will be renting pool lanes, the Gym, and the MPR.

### **MISC.**

- HRD Social Media is primarily focusing on preparing the community for upcoming holiday closures, so there is maximum communication for the Winter Closure. Overall, engagement has been significantly higher on social media, especially with recapping holiday events for all departments.
- Work on ease of HRD website use is still underway. One main target was implementing an EEC interest form in the website, giving families an easier step to inquire about tours, and expectedly making enrollment easier. This system is set to be implemented for other departments for programs like Swim Team.
  - Simplifying and streamlining inquiries like this will create a better user experience as well as have an easier space to track inquiries about programs.

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



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



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

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

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<b>Highlands Recreation District</b>			8:32 PM			
<b>Balance Sheet</b>			11/05/2024			
As of OCTOBER 2024			Accrual Basis			
		<b>OCT PREVIOUS YEAR COMPARISON</b>		<b>FISCAL YEAR END - PREVIOUS 3-YEAR COMPARISON</b>		
		Oct 31, 2024	Oct 31, 2023	Jun 30, 24	Jun 30, 23	Jun 30, 22
				PRELIMINARY	FINAL	FINAL
<b>ASSETS</b>						
<b>Current Assets</b>						
<b>Checking/Savings</b>						
	004000 · Petty Cash	100.00	100.00	100.00	100.00	300.00
	005000 · Silicon Valley Bank Incl. Sweep Acct Balance *FY25	318,378.35	227,384.03	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	4,265,113.78	3,845,258.28	4,542,608.79	3,883,842.03	3,292,125.90
	<b>Total Checking/Savings</b>	<b>4,583,672.13</b>	<b>4,072,822.31</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	28,203.95	26,717.80	5,776.75	9,633.29	18,966.53
	<b>Total Other Current Assets</b>	<b>28,203.95</b>	<b>26,717.80</b>	<b>5,776.75</b>	<b>9,633.29</b>	<b>27,598.99</b>
	<b>Total Current Assets</b>	<b>4,611,876.08</b>	<b>4,099,540.11</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>
	90004 · Land	19,532.00	19,532.00	19,532.00	19,532.00	19,532.00
	90005 · Construction in Progress	202,785.73	35,283.24	202,125.73	22,697.00	27,461.50
	<b>Total Fixed Assets</b>	<b>4,506,303.15</b>	<b>4,665,862.21</b>	<b>4,505,643.15</b>	<b>4,653,275.97</b>	<b>4,567,984.08</b>
	<b>TOTAL ASSETS</b>	<b>9,118,179.23</b>	<b>8,765,402.32</b>	<b>9,235,698.07</b>	<b>8,793,359.02</b>	<b>8,304,341.32</b>



Highlands Recreation District						8:32 PM					
Balance Sheet						11/05/2024					
As of OCTOBER 2024						Accrual Basis					
				OCT PREVIOUS YEAR COMPARISON				FISCAL YEAR END - PREVIOUS 3-YEAR COMPARISON			
				Oct 31, 2024	Oct 31, 2023	Jun 30, 24	Jun 30, 23	Jun 30, 22			
						PRELIMINARY	FINAL	FINAL			
<b>LIABILITIES &amp; EQUITY</b>											
<b>Liabilities</b>											
<b>Current Liabilities</b>											
<b>Accounts Payable</b>											
			064000 - Accounts Payable	11,130.17	0.00	17,609.03	12,180.60	51,659.88			
			<b>Total Accounts Payable</b>	<b>11,130.17</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	2,940.47	6,123.31	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	8,943.50	9,708.20	19,416.34	20,904.32	22,330.32			
			80003 - Bond Principal accrual	25,500.00	24,666.70	123,333.34	120,000.00	115,000.00			
			<b>Total Other Current Liabilities</b>	<b>37,383.97</b>	<b>40,498.21</b>	<b>219,979.93</b>	<b>208,151.05</b>	<b>267,766.91</b>			
			<b>Total Current Liabilities</b>	<b>48,514.14</b>	<b>40,498.21</b>	<b>237,588.96</b>	<b>220,331.65</b>	<b>319,426.79</b>			
<b>Long Term Liabilities</b>											
			265900 - COP-bond	1,705,500.00	1,854,333.30	1,755,666.66	1,903,000.00	2,046,000.00			
			266000 - Compensated absences	39,697.30	51,465.00	46,397.73	43,359.24	55,325.47			
			<b>Total Long Term Liabilities</b>	<b>1,745,197.30</b>	<b>1,905,798.30</b>	<b>1,802,064.39</b>	<b>1,946,359.24</b>	<b>2,101,325.47</b>			
			<b>Total Liabilities</b>	<b>1,793,711.44</b>	<b>1,946,296.51</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	-1,739,943.50	-1,888,708.20	-1,898,416.34	-2,043,904.32	-2,183,330.32			
			9999 - Investment in Capital Assets	4,506,303.15	4,665,862.21	4,505,643.15	4,653,275.97	4,567,984.08			
			<b>Net Income</b>	<b>-30,709.77</b>	<b>25,254.37</b>	<b>572,120.48</b>	<b>518,361.18</b>	<b>982,393.67</b>			
			<b>Total Equity</b>	<b>7,324,467.79</b>	<b>6,819,105.81</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>9,118,179.23</b>	<b>8,765,402.32</b>	<b>9,235,698.07</b>	<b>8,793,359.02</b>	<b>8,304,341.32</b>			
<p>This report does not include any data from SMC Treasury for the month of October 2024. The SMC Report reflecting Oct 2024 property tax income and accounting/bank expenses will be forthcoming on the SMC Report issued by mid-November, at which time this data will be adjusted accordingly.</p>											



Highlands Recreation District										8:34 PM
Profit & Loss by Class										11/05/2024
October 2024										Accrual Basis
<b>WITHOUT ALLOCATIONS FROM OTHER</b>										
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL			
<b>Income</b>										
152100 · Interest Earned	0.00	0.00	208.90	0.00	0.00	0.00	208.90			208.90
1997 · Capital Grants & Contrib	0.00	-1,920.81	0.00	0.00	0.00	0.00	-1,920.81			-1,920.81
232100 · Park & Recreation Fees										
232101 · Refunds of Fees	0.00	0.00	0.00	-700.00	0.00	-242.00	-942.00			-942.00
232103 · Deposits Received/Returned	0.00	0.00	0.00	-100.00	1,150.00	0.00	1,050.00			1,050.00
232100 · Park & Recreation Fees - Other	102,023.00	93,240.50	839.17	31,167.52	9,925.00	5,373.70	242,568.89			242,568.89
<b>Total Income</b>	102,023.00	93,240.50	839.17	30,367.52	11,075.00	5,131.70	242,676.89			242,676.89
<b>Total Income</b>	102,023.00	91,319.69	1,048.07	30,367.52	11,075.00	5,131.70	240,964.98			240,964.98
<b>Gross Profit</b>	102,023.00	91,319.69	1,048.07	30,367.52	11,075.00	5,131.70	240,964.98			240,964.98
<b>Expense</b>										
411100 · Permanent Salaries	8,002.32	7,154.78	15,975.39	0.00	0.00	0.00	31,132.49			31,132.49
411101 · Temporary Out of Class	0.00	0.00	0.00	1,200.00	0.00	0.00	1,200.00			1,200.00
416101 · Office Wages	0.00	0.00	12,147.46	0.00	0.00	0.00	12,147.46			12,147.46
416102 · Pool Wages	0.00	0.00	0.00	19,905.19	0.00	0.00	19,905.19			19,905.19
416103 · Maintenance Wages	0.00	0.00	6,205.14	0.00	0.00	0.00	6,205.14			6,205.14
416104 · Supervision Wages	0.00	0.00	0.00	0.00	3,331.16	1,615.21	4,946.37			4,946.37
416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	2,343.60	2,343.60			2,343.60
416107 · ASP/Camp Wages	22,421.66	0.00	0.00	0.00	0.00	378.68	22,800.34			22,800.34
416108 · EEC Wages	0.00	33,622.32	0.00	0.00	0.00	0.00	33,622.32			33,622.32
416110 · Vacation Expense	0.00	0.00	1,232.62	0.00	0.00	0.00	1,232.62			1,232.62
431100 · Social Security	1,865.64	2,500.09	2,074.41	1,302.91	202.38	121.34	8,066.77			8,066.77
431200 · Medicare Contribution	436.34	584.70	485.14	304.69	47.33	28.38	1,886.58			1,886.58
463100 · District Employee Benefits	2,403.19	4,378.28	5,286.72	118.45	265.39	261.81	12,713.84			12,713.84
515600 · Household Expense										
515601 · Recology	0.00	0.00	1,152.50	0.00	0.00	0.00	1,152.50			1,152.50
515602 · Janitorial Supplies	0.00	59.02	0.00	0.00	0.00	0.00	59.02			59.02
515605 · Cleaning Company	1,156.50	1,542.00	231.30	771.00	154.20	0.00	3,855.00			3,855.00
<b>Total 515600 · Household Expense</b>	1,156.50	1,601.02	1,383.80	771.00	154.20	0.00	5,066.52			5,066.52
519300 · Office Expense										
519301 · Outside Printing & Copy Serv	0.00	0.00	0.00	23.00	0.00	0.00	23.00			23.00
519303 · General Office Supplies	0.00	0.00	127.49	0.00	0.00	0.00	127.49			127.49
519304 · Advertising/Recruiting	0.00	50.00	0.00	202.95	0.00	0.00	252.95			252.95
519307 · Other Office Expense	0.00	0.00	661.25	12.99	78.44	29.99	782.67			782.67
519308 · Credit card/ACH fee	0.00	0.00	2,090.18	0.00	0.00	0.00	2,090.18			2,090.18
519309 · Payroll service fees	0.00	0.00	2,012.36	0.00	0.00	0.00	2,012.36			2,012.36
<b>Total 519300 · Office Expense</b>	0.00	50.00	4,891.28	238.94	78.44	29.99	5,288.65			5,288.65



Highlands Recreation District		WITHOUT ALLOCATIONS FROM OTHER							8:34 PM
Profit & Loss by Class									11/05/2024
October 2024									Accrual Basis
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL		
533100 · Memberships/Subs/Licensing Fees	0.00	110.00	1,208.24	0.00	0.00	0.00	1,318.24		
542300 · Maintenance-Equipment	0.00	0.00	778.45	3,510.78	0.00	0.00	4,289.23		
545900 · Maintenance-Facilities & Imprv									
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	3,439.41	0.00	0.00	3,439.41		
545905 · Locks & Security System	0.00	142.83	643.78	0.00	135.94	0.00	922.55		
545909 · Other General Maintenance	0.00	0.00	100.80	768.50	0.00	0.00	869.30		
545912 · Vehicle Expense	0.00	0.00	13.54	0.00	0.00	0.00	13.54		
545913 · Ground/Facility Improvements	0.00	0.00	41.70	0.00	0.00	0.00	41.70		
Total 545900 · Maintenance-Facilities & Imprv	0.00	142.83	799.82	4,207.91	135.94	0.00	5,286.50		
563800 · Utility Expense									
563801 · P G & E	0.00	364.61	3,366.79	3,532.11	0.00	0.00	7,263.51		
563802 · Water	138.02	338.31	254.97	690.21	0.00	0.00	1,421.51		
Total 563800 · Utility Expense	138.02	702.92	3,621.76	4,222.32	0.00	0.00	8,685.02		
585600 · Contract Expenses									
585601 · Audit Fees	0.00	0.00	1,056.25	0.00	0.00	0.00	1,056.25		
585603 · Legal fees	0.00	0.00	2,277.37	0.00	0.00	0.00	2,277.37		
585604 · Consultants	0.00	0.00	8,366.40	0.00	0.00	0.00	8,366.40		
585600 · Contract Expenses - Other	0.00	0.00	38,750.00	0.00	0.00	0.00	38,750.00		
Total 585600 · Contract Expenses	0.00	0.00	50,450.02	0.00	0.00	0.00	50,450.02		
596600 · Program Specific Expenses									
596601 · Buses-ASP	1,120.00	0.00	0.00	0.00	0.00	0.00	1,120.00		
596602 · Spec Act-ASP	935.00	0.00	0.00	0.00	0.00	0.00	935.00		
596603 · Snacks-ASP	1,273.26	0.00	0.00	0.00	0.00	0.00	1,273.26		
596604 · Supplies-ASP	440.65	0.00	0.00	0.00	0.00	0.00	440.65		
596607 · Misc Exp-POOL	0.00	0.00	0.00	180.75	0.00	0.00	180.75		
596608 · Misc Exp-ASP	74.00	0.00	0.00	0.00	0.00	0.00	74.00		
596610 · Misc Exp-OFFICE	0.00	0.00	750.00	0.00	0.00	0.00	750.00		
596611 · Misc Exp-OTHER	0.00	0.00	272.95	0.00	0.00	0.00	272.95		
596612 · Special Events	0.00	0.00	0.00	0.00	0.00	1,830.77	1,830.77		
596614 · Pool Supplies	0.00	0.00	0.00	361.99	0.00	0.00	361.99		
596616 · Incrowd Rent	1,159.56	0.00	0.00	0.00	0.00	0.00	1,159.56		
596617 · Seasonal Programs	127.71	0.00	0.00	0.00	0.00	0.00	127.71		
596621 · EEC supplies	0.00	417.62	0.00	0.00	0.00	0.00	417.62		
596622 · EEC Snacks	0.00	364.22	0.00	0.00	0.00	0.00	364.22		
596623 · EEC Special Activities	0.00	677.32	0.00	0.00	0.00	0.00	677.32		
596625 · Pool Concessions	0.00	0.00	0.00	230.28	0.00	0.00	230.28		
596626 · Misc Exp-SWIM TEAM	0.00	0.00	0.00	1,221.52	0.00	0.00	1,221.52		

Highlands Recreation District		WITHOUT ALLOCATIONS FROM OTHER							8:34 PM
Profit & Loss by Class									11/05/2024
October 2024									Accrual Basis
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL		
Total 596600 - Program Specific Expenses	5,130.18	1,459.16	1,022.95	1,994.54	0.00	1,830.77	11,437.60		
671200 - Telephone Service Charges	73.75	0.00	253.20	0.00	0.00	0.00	326.95		
673100 - Insurance									
673101 - CAPRI-WORKERS COMP	264.57	405.67	405.67	634.95	35.28	17.61	1,763.75		
673102 - CAPRI-GEN INS	0.00	0.00	10,047.17	0.00	0.00	0.00	10,047.17		
Total 673100 - Insurance	264.57	405.67	10,452.84	634.95	35.28	17.61	11,810.92		
7211 - Fixed Assets-Structures/Improve									
721102 - Fixed Assets-Not Capitalized	0.00	0.00	127.28	0.00	0.00	0.00	127.28		
Total 7211 - Fixed Assets-Structures/Improve	0.00	0.00	127.28	0.00	0.00	0.00	127.28		
Total Expense	41,892.17	52,711.77	118,396.52	38,411.68	4,250.12	6,627.39	262,289.65		
Net Income	60,130.83	38,607.92	-117,348.45	-8,044.16	6,824.88	-1,495.69	-21,324.67		

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



Highlands Recreation District		INCLUDES ALLOCATIONS FROM OTHER							8:34 PM
Profit & Loss by Class									11/05/2024
October 2024									Accrual Basis
		ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL	
Income									
152100 · Interest Earned		0.00	0.00	208.90	0.00	0.00	0.00	208.90	
1997 · Capital Grants & Contrib		0.00	-1,920.81	0.00	0.00	0.00	0.00	-1,920.81	
232100 · Park & Recreation Fees									
232101 · Refunds of Fees		0.00	0.00	0.00	-700.00	0.00	-242.00	-942.00	
232103 · Deposits Received/Returned		0.00	0.00	0.00	-100.00	1,150.00	0.00	1,050.00	
232100 · Park & Recreation Fees - Other		102,023.00	93,240.50	839.17	31,167.52	9,925.00	5,373.70	242,568.89	
Total 232100 · Park & Recreation Fees		102,023.00	93,240.50	839.17	30,367.52	11,075.00	5,131.70	242,676.89	
Total Income		102,023.00	91,319.69	1,048.07	30,367.52	11,075.00	5,131.70	240,964.98	
Gross Profit		102,023.00	91,319.69	1,048.07	30,367.52	11,075.00	5,131.70	240,964.98	
Expense									
411100 · Permanent Salaries		11,596.78	10,749.24	3,594.46	3,594.46	798.77	798.77	31,132.49	
411101 · Temporary Out of Class		0.00	0.00	0.00	1,200.00	0.00	0.00	1,200.00	
416101 · Office Wages		2,429.49	2,429.49	2,429.49	2,429.49	1,214.75	1,214.75	12,147.46	
416102 · Pool Wages		0.00	0.00	0.00	19,905.19	0.00	0.00	19,905.19	
416103 · Maintenance Wages		1,396.16	1,396.16	1,396.16	1,396.16	310.26	310.26	6,205.14	
416104 · Supervision Wages		0.00	0.00	0.00	0.00	3,331.16	1,615.21	4,946.37	
416105 · Program Specialist		0.00	0.00	0.00	0.00	0.00	2,343.60	2,343.60	
416107 · ASP/Camp Wages		22,421.66	0.00	0.00	0.00	0.00	378.68	22,800.34	
416108 · EEC Wages		0.00	33,622.32	0.00	0.00	0.00	0.00	33,622.32	
416110 · Vacation Expense		0.00	0.00	1,232.62	0.00	0.00	0.00	1,232.62	
431100 · Social Security		2,332.38	2,966.83	466.74	1,769.65	306.10	225.06	8,066.77	
431200 · Medicare Contribution		545.50	693.86	109.16	413.85	71.59	52.64	1,886.58	
463100 · District Employee Benefits		3,592.70	5,567.79	1,189.51	1,307.96	529.73	526.15	12,713.84	
515600 · Household Expense		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
515601 · Recology		259.31	259.31	259.31	259.31	57.63	57.63	1,152.50	
515602 · Janitorial Supplies		0.00	59.02	0.00	0.00	0.00	0.00	59.02	
515605 · Cleaning Company		1,225.89	1,634.52	13.88	817.26	163.45	0.00	3,855.00	
Total 515600 · Household Expense		1,467.86	1,912.38	311.36	1,082.36	223.39	69.19	5,066.52	
519300 · Office Expense		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
519301 · Outside Printing & Copy Serv		0.00	0.00	0.00	23.00	0.00	0.00	23.00	
519303 · General Office Supplies		28.69	28.69	28.69	28.69	6.37	6.37	127.49	
519304 · Advertising/Recruiting		0.00	50.00	0.00	202.95	0.00	0.00	252.95	
519307 · Other Office Expense		148.78	148.78	148.78	161.77	111.50	63.05	782.67	
519308 · Credit card/ACH fee		470.29	470.29	470.29	470.29	104.51	104.51	2,090.18	
519309 · Payroll service fees		452.78	452.78	452.78	452.78	100.62	100.62	2,012.36	
Total 519300 · Office Expense		1,100.54	1,150.54	1,100.54	1,339.48	323.00	274.55	5,288.65	



Highlands Recreation District

Profit & Loss by Class

October 2024

INCLUDES ALLOCATIONS FROM OTHER

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
533100 · Memberships/Subs/Licensing Fees	271.85	381.85	271.85	271.85	60.41	60.41	1,318.24
542300 · Maintenance-Equipment	175.15	175.15	175.15	3,685.93	38.92	38.92	4,289.23
545900 · Maintenance-Facilities & Imprv	0.00	0.00	0.00	0.00	0.00	0.00	0.00
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	3,439.41	0.00	0.00	3,439.41
545905 · Locks & Security System	144.85	287.68	144.85	144.85	168.13	32.19	922.55
545909 · Other General Maintenance	22.68	22.68	22.68	791.18	5.04	5.04	869.30
545912 · Vehicle Expense	3.05	3.05	3.05	3.05	0.68	0.68	13.54
545913 · Ground/Facility Improvements	9.38	9.38	9.38	9.38	2.09	2.09	41.70
Total 545900 · Maintenance-Facilities & Imprv	179.96	322.79	179.96	4,387.87	175.93	39.99	5,286.50
563800 · Utility Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
563801 · P & E	757.53	1,122.14	757.53	4,289.64	168.34	168.34	7,263.51
563802 · Water	195.39	395.68	57.37	747.58	12.75	12.75	1,421.51
Total 563800 · Utility Expense	952.92	1,517.82	814.90	5,037.22	181.09	181.09	8,685.02
585600 · Contract Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
585601 · Audit Fees	237.66	237.66	237.66	237.66	52.81	52.81	1,056.25
585603 · Legal fees	512.41	512.41	512.41	512.41	113.87	113.87	2,277.37
585604 · Consultants	1,882.44	1,882.44	1,882.44	1,882.44	418.32	418.32	8,366.40
585600 · Contract Expenses - Other	8,718.75	8,718.75	8,718.75	8,718.75	1,937.50	1,937.50	38,750.00
Total 585600 · Contract Expenses	11,351.25	11,351.25	11,351.25	11,351.25	2,522.50	2,522.50	50,450.02
596600 · Program Specific Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
596601 · Buses-ASP	1,120.00	0.00	0.00	0.00	0.00	0.00	1,120.00
596602 · Spec Act-ASP	935.00	0.00	0.00	0.00	0.00	0.00	935.00
596603 · Snacks-ASP	1,273.26	0.00	0.00	0.00	0.00	0.00	1,273.26
596604 · Supplies-ASP	440.65	0.00	0.00	0.00	0.00	0.00	440.65
596607 · Misc Exp-POOL	0.00	0.00	0.00	180.75	0.00	0.00	180.75
596608 · Misc Exp-ASP	74.00	0.00	0.00	0.00	0.00	0.00	74.00
596610 · Misc Exp-OFFICE	168.75	168.75	168.75	168.75	37.50	37.50	750.00
596611 · Misc Exp-OTHER	61.41	61.41	61.41	61.41	13.65	13.65	272.95
596612 · Special Events	0.00	0.00	0.00	0.00	0.00	1,830.77	1,830.77
596614 · Pool Supplies	0.00	0.00	0.00	361.99	0.00	0.00	361.99
596616 · Incrowd Rent	1,159.56	0.00	0.00	0.00	0.00	0.00	1,159.56
596617 · Seasonal Programs	127.71	0.00	0.00	0.00	0.00	0.00	127.71
596621 · EEC supplies	0.00	417.62	0.00	0.00	0.00	0.00	417.62
596622 · EEC Snacks	0.00	364.22	0.00	0.00	0.00	0.00	364.22
596623 · EEC Special Activities	0.00	677.32	0.00	0.00	0.00	0.00	677.32
596625 · Pool Concessions	0.00	0.00	0.00	230.28	0.00	0.00	230.28
596626 · Misc Exp-SWIM TEAM	0.00	0.00	0.00	1,221.52	0.00	0.00	1,221.52



Highlands Recreation District												8:34 PM
Profit & Loss by Class												11/05/2024
October 2024												Accrual Basis
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL					
Total 596600 - Program Specific Expenses	5,360.34	1,689.32	230.16	2,224.70	51.15	1,881.92	11,437.60					
671200 - Telephone Service Charges	73.75	0.00	253.20	0.00	0.00	0.00	326.95					
673100 - Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
673101 - CAPRI-WORKERS COMP	355.85	496.95	91.28	726.23	55.56	37.89	1,763.75					
673102 - CAPRI-GEN INS	2,260.61	2,260.61	2,260.61	2,260.61	502.36	502.36	10,047.17					
Total 673100 - Insurance	2,616.46	2,757.56	2,351.89	2,986.84	557.92	540.25	11,810.92					
7211 - Fixed Assets-Structures/Improve	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
721102 - Fixed Assets-Not Capitalized	28.64	28.64	28.64	28.64	6.36	6.36	127.28					
Total 7211 - Fixed Assets-Structures/Improve	28.64	28.64	28.64	28.64	6.36	6.36	127.28					
Total Expense	67,893.39	78,712.99	27,487.04	64,412.90	10,703.03	13,080.30	262,289.65					
Net Income	34,129.61	12,606.70	-26,438.97	-34,045.38	371.97	-7,948.60	-21,324.67					
	60,130.83	38,607.92	-117,348.45	-8,044.16	6,824.88	-1,495.69	-21,324.67					
NET INCOME WITH ALLOCATIONS FROM OTHER												
NET INCOME WITHOUT ALLOCATIONS												

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



Highlands Recreation District		WITHOUT ALLOCATIONS FROM OTHER							8:36 PM
Profit & Loss by Class		WITHOUT ALLOCATIONS FROM OTHER							11/05/2024
July through October 2024		WITHOUT ALLOCATIONS FROM OTHER							Accrual Basis
FISCAL YEAR TO DATE		ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL	
Income									
102100 · Property Taxes		0.00	0.00	43,432.29	0.00	0.00	0.00	43,432.29	
102101 · ERAF		0.00	0.00	92,764.48	0.00	0.00	0.00	92,764.48	
152100 · Interest Earned		0.00	0.00	752.82	0.00	0.00	0.00	752.82	
1997 · Capital Grants & Contrib		0.00	-1,920.81	0.00	0.00	0.00	0.00	-1,920.81	
232100 · Park & Recreation Fees									
232101 · Refunds of Fees		-784.00	0.00	0.00	-4,296.00	0.00	-3,038.20	-8,118.20	
232103 · Deposits Received/Returned		0.00	0.00	0.00	-2,100.00	-225.00	0.00	-2,325.00	
232100 · Park & Recreation Fees - Other		320,331.50	378,537.00	6,386.32	231,528.25	31,510.00	26,837.30	995,130.37	
Total 232100 · Park & Recreation Fees		319,547.50	378,537.00	6,386.32	225,132.25	31,285.00	23,799.10	984,687.17	
265800 · Miscellaneous Revenue		0.00	0.00	503.28	0.00	0.00	0.00	503.28	
Total Income		319,547.50	376,616.19	143,839.19	225,132.25	31,285.00	23,799.10	1,120,219.23	
Gross Profit		319,547.50	376,616.19	143,839.19	225,132.25	31,285.00	23,799.10	1,120,219.23	
Expense									
411100 · Permanent Salaries		28,577.18	25,544.89	36,826.05	0.00	0.00	0.00	90,948.12	
411101 · Temporary Out of Class		0.00	0.00	4,500.00	4,800.00	0.00	0.00	9,300.00	
416101 · Office Wages		0.00	0.00	44,386.78	0.00	0.00	0.00	44,386.78	
416102 · Pool Wages		0.00	0.00	0.00	102,225.93	0.00	0.00	102,225.93	
416103 · Maintenance Wages		0.00	0.00	22,780.74	0.00	0.00	0.00	22,780.74	
416104 · Supervision Wages		0.00	0.00	0.00	0.00	11,927.08	5,883.13	17,810.21	
416105 · Program Specialist		0.00	0.00	0.00	0.00	0.00	13,900.80	13,900.80	
416107 · ASP/Camp Wages		94,989.22	0.00	0.00	0.00	0.00	696.43	95,685.65	
416108 · EEC Wages		0.00	155,286.94	0.00	0.00	0.00	0.00	155,286.94	
416110 · Vacation Expense		0.00	0.00	-6,700.43	0.00	0.00	0.00	-6,700.43	
431100 · Social Security		7,564.46	10,997.22	6,561.94	6,624.05	722.90	399.31	32,869.88	
431200 · Medicare Contribution		1,769.14	2,571.98	1,534.67	1,549.09	169.06	93.39	7,687.33	
463100 · District Employee Benefits		9,380.44	16,185.47	19,629.85	2,512.69	1,590.09	1,586.44	50,884.98	
512100 · Clothing & Uniforms		1,302.55	0.00	9.91	0.00	0.00	0.00	1,312.46	
515600 · Household Expense									
515601 · Recology		0.00	0.00	4,610.00	0.00	0.00	0.00	4,610.00	
515602 · Janitorial Supplies		85.57	1,060.86	2,079.96	503.44	0.00	0.00	3,729.83	
515605 · Cleaning Company		4,626.00	6,168.00	925.20	3,084.00	616.80	0.00	15,420.00	
Total 515600 · Household Expense		4,711.57	7,228.86	7,615.16	3,587.44	616.80	0.00	23,759.83	
519300 · Office Expense									
519301 · Outside Printing & Copy Serv		0.00	0.00	4,458.16	114.35	0.00	0.00	4,572.51	
519303 · General Office Supplies		0.00	0.00	1,146.56	0.00	139.44	0.00	1,286.00	
519304 · Advertising/Recruiting		659.51	266.94	0.00	327.95	0.00	0.00	1,254.40	



Highlands Recreation District

Profit & Loss by Class

July through October 2024

FISCAL YEAR TO DATE

WITHOUT ALLOCATIONS FROM OTHER

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
519305 · Postage & Mailing Expense	0.00	0.00	2,493.68	0.00	0.00	0.00	2,493.68
519307 · Other Office Expense	1,260.00	0.00	3,322.45	51.96	123.41	164.94	4,922.76
519308 · Credit card/ACH fee	0.00	0.00	10,128.83	0.00	0.00	0.00	10,128.83
519309 · Payroll service fees	0.00	0.00	8,760.77	0.00	0.00	0.00	8,760.77
<b>Total 519300 · Office Expense</b>	<b>1,919.51</b>	<b>266.94</b>	<b>30,310.45</b>	<b>494.26</b>	<b>262.85</b>	<b>164.94</b>	<b>33,418.95</b>
533100 · Memberships/Subs/Licensing Fees	-110.00	499.97	9,793.97	708.00	0.00	0.00	10,891.94
542300 · Maintenance-Equipment	0.00	0.00	778.45	6,309.90	0.00	0.00	7,088.35
545900 · Maintenance-Facilities & Imprv	0.00	0.00	0.00	14,008.40	0.00	0.00	14,008.40
545903 · Paint, Solvents & Chemicals	154.50	142.83	1,260.37	0.00	135.94	0.00	1,693.64
545907 · General Electrical Expense	0.00	0.00	0.00	1,550.00	0.00	0.00	1,550.00
545909 · Other General Maintenance	0.00	0.00	1,876.42	856.32	0.00	0.00	2,732.74
545912 · Vehicle Expense	0.00	0.00	717.79	0.00	0.00	0.00	717.79
545913 · Ground/Facility Improvements	0.00	0.00	1,641.09	0.00	0.00	0.00	1,641.09
<b>Total 545900 · Maintenance-Facilities &amp; Imprv</b>	<b>154.50</b>	<b>142.83</b>	<b>5,495.67</b>	<b>16,414.72</b>	<b>135.94</b>	<b>0.00</b>	<b>22,343.66</b>
563800 · Utility Expense	0.00	1,500.19	12,838.40	15,319.91	0.00	0.00	29,658.50
563801 · P G & E	673.77	1,596.53	1,326.53	3,369.10	0.00	0.00	6,965.93
563802 · Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
563800 · Utility Expense - Other	673.77	3,096.72	14,164.93	18,689.01	0.00	0.00	36,624.43
<b>Total 563800 · Utility Expense</b>	<b>673.77</b>	<b>3,096.72</b>	<b>14,164.93</b>	<b>18,689.01</b>	<b>0.00</b>	<b>0.00</b>	<b>36,624.43</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	7,476.67	0.00	0.00	0.00	7,476.67
585603 · Legal fees	0.00	0.00	63,628.10	0.00	0.00	0.00	63,628.10
585604 · Consultants	0.00	0.00	38,750.00	0.00	0.00	0.00	38,750.00
585600 · Contract Expenses - Other	0.00	0.00	110,911.02	0.00	0.00	0.00	110,911.02
<b>Total 585600 · Contract Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>110,911.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>110,911.02</b>
596600 · Program Specific Expenses	6,032.00	0.00	0.00	0.00	0.00	0.00	6,032.00
596601 · Buses-ASP	2,028.75	0.00	0.00	0.00	0.00	0.00	2,028.75
596602 · Spec Act-ASP	4,155.88	0.00	0.00	0.00	0.00	0.00	4,155.88
596603 · Snacks-ASP	2,544.14	0.00	0.00	0.00	0.00	0.00	2,544.14
596604 · Supplies-ASP	0.00	0.00	0.00	1,070.04	0.00	0.00	1,070.04
596607 · Misc Exp-POOL	1,089.37	0.00	0.00	0.00	0.00	0.00	1,089.37
596608 · Misc Exp-ASP	0.00	0.00	886.48	0.00	0.00	0.00	886.48
596610 · Misc Exp-OFFICE	0.00	0.00	1,210.23	0.00	0.00	0.00	1,210.23
596611 · Misc Exp-OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
596612 · Special Events	495.00	80.00	0.00	150.00	0.00	1,880.77	1,880.77
596613 · Conferences/Seminars	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 596600 · Program Specific Expenses</b>	<b>6,032.00</b>	<b>80.00</b>	<b>0.00</b>	<b>150.00</b>	<b>0.00</b>	<b>1,880.77</b>	<b>725.00</b>



Highlands Recreation District

Profit & Loss by Class

July through October 2024

FISCAL YEAR TO DATE

WITHOUT ALLOCATIONS FROM OTHER

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
596614 · Pool Supplies	0.00	0.00	0.00	1,427.24	0.00	0.00	1,427.24
596616 · Incrowd Rent	4,638.24	0.00	0.00	0.00	0.00	0.00	4,638.24
596617 · Seasonal Programs	127.71	0.00	0.00	0.00	0.00	0.00	127.71
596621 · EEC supplies	0.00	2,178.07	0.00	0.00	0.00	0.00	2,178.07
596622 · EEC Snacks	0.00	1,619.49	0.00	0.00	0.00	0.00	1,619.49
596623 · EEC Special Activities	0.00	714.44	0.00	0.00	0.00	0.00	714.44
596624 · EEC Misc	0.00	202.45	0.00	0.00	0.00	0.00	202.45
596625 · Pool Concessions	0.00	0.00	0.00	1,388.54	0.00	0.00	1,388.54
596626 · Misc Exp-SWIM TEAM	0.00	0.00	0.00	2,678.71	0.00	0.00	2,678.71
596627 · Staff Development	0.00	1,200.00	0.00	0.00	0.00	0.00	1,200.00
596628 · Certification Expense	47.94	0.00	0.00	0.00	0.00	0.00	47.94
<b>Total 596600 · Program Specific Expenses</b>	<b>21,159.03</b>	<b>5,994.45</b>	<b>2,096.71</b>	<b>6,714.53</b>	<b>0.00</b>	<b>1,880.77</b>	<b>37,845.49</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	295.00	0.00	1,012.70	0.00	0.00	0.00	1,307.70
673100 · Insurance							
673101 · CAPRI-WORKERS COMP	1,005.35	1,622.66	1,728.49	2,486.89	141.11	70.50	7,055.00
673102 · CAPRI-GEN INS	0.00	0.00	40,188.66	0.00	0.00	0.00	40,188.66
<b>Total 673100 · Insurance</b>	<b>1,005.35</b>	<b>1,622.66</b>	<b>41,917.15</b>	<b>2,486.89</b>	<b>141.11</b>	<b>70.50</b>	<b>47,243.66</b>
7211 · Fixed Assets-Structures/Improve							
721101 · Construction in Progress	0.00	0.00	660.00	0.00	0.00	0.00	660.00
721102 · Fixed Assets-Not Capitalized	0.00	0.00	127.28	0.00	0.00	0.00	127.28
<b>Total 7211 · Fixed Assets-Structures/Improve</b>	<b>0.00</b>	<b>0.00</b>	<b>787.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>787.28</b>
7311 · Fixed Assets-Equipment							
731101 · Equip-Not Capitalized	0.00	2,126.55	1,076.25	0.00	0.00	0.00	3,202.80
<b>Total 7311 · Fixed Assets-Equipment</b>	<b>0.00</b>	<b>2,126.55</b>	<b>1,076.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,202.80</b>
<b>Total Expense</b>	<b>173,391.72</b>	<b>408,689.98</b>	<b>355,489.25</b>	<b>173,116.51</b>	<b>15,565.83</b>	<b>24,675.71</b>	<b>1,150,929.00</b>
<b>Net Income</b>	<b>146,155.78</b>	<b>-32,073.79</b>	<b>-211,650.06</b>	<b>52,015.74</b>	<b>15,719.17</b>	<b>-876.61</b>	<b>-30,709.77</b>

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



Highlands Recreation District

Profit & Loss by Class

July through October 2024

FISCAL YEAR TO DATE

INCLUDES ALLOCATIONS FROM OTHER

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	Accrual Basis
<b>Income</b>							
102100 · Property Taxes	0.00	0.00	43,432.29	0.00	0.00	0.00	43,432.29
102101 · ERAF	0.00	0.00	92,764.48	0.00	0.00	0.00	92,764.48
152100 · Interest Earned	0.00	0.00	752.82	0.00	0.00	0.00	752.82
1997 · Capital Grants & Contrib	0.00	-1,920.81	0.00	0.00	0.00	0.00	-1,920.81
232100 · Park & Recreation Fees							
232101 · Refunds of Fees	-784.00	0.00	0.00	-4,296.00	0.00	-3,038.20	-8,118.20
232103 · Deposits Received/Returned	0.00	0.00	0.00	-2,100.00	-225.00	0.00	-2,325.00
232100 · Park & Recreation Fees - Other	320,331.50	378,537.00	6,386.32	231,528.25	31,510.00	26,837.30	995,130.37
<b>Total</b>	<b>319,547.50</b>	<b>378,537.00</b>	<b>6,386.32</b>	<b>225,132.25</b>	<b>31,285.00</b>	<b>23,799.10</b>	<b>984,687.17</b>
265800 · Miscellaneous Revenue	0.00	0.00	503.28	0.00	0.00	0.00	503.28
<b>Total Income</b>	<b>319,547.50</b>	<b>376,616.19</b>	<b>143,839.19</b>	<b>225,132.25</b>	<b>31,285.00</b>	<b>23,799.10</b>	<b>1,120,219.23</b>
<b>Gross Profit</b>	<b>319,547.50</b>	<b>376,616.19</b>	<b>143,839.19</b>	<b>225,132.25</b>	<b>31,285.00</b>	<b>23,799.10</b>	<b>1,120,219.23</b>
<b>Expense</b>							
411100 · Permanent Salaries	36,863.04	33,830.75	8,285.86	8,285.86	1,841.30	1,841.30	90,948.12
411101 · Temporary Out of Class	1,012.50	1,012.50	1,012.50	5,812.50	225.00	225.00	9,300.00
416101 · Office Wages	8,877.36	8,877.36	8,877.36	8,877.36	4,438.68	4,438.68	44,386.78
416102 · Pool Wages	0.00	0.00	0.00	102,225.93	0.00	0.00	102,225.93
416103 · Maintenance Wages	5,125.67	5,125.67	5,125.67	5,125.67	1,139.04	1,139.04	22,780.74
416104 · Supervision Wages	0.00	0.00	0.00	0.00	11,927.08	5,883.13	17,810.21
416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	13,900.80	13,900.80
416107 · ASP/Camp Wages	94,989.22	0.00	0.00	0.00	0.00	696.43	95,685.65
416108 · EEC Wages	0.00	155,286.94	0.00	0.00	0.00	0.00	155,286.94
416110 · Vacation Expense	0.00	0.00	-6,700.43	0.00	0.00	0.00	-6,700.43
431100 · Social Security	9,040.90	12,473.66	1,476.44	8,100.49	1,051.00	727.41	32,869.88
431200 · Medicare Contribution	2,114.44	2,917.28	345.30	1,894.39	245.79	170.12	7,687.33
463100 · District Employee Benefits	13,797.16	20,602.19	4,416.72	6,929.41	2,571.58	2,567.93	50,884.98
512100 · Clothing & Uniforms	1,302.55	0.00	9.91	0.00	0.00	0.00	1,312.46
515600 · Household Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
515601 · Recology	1,037.25	1,037.25	1,037.25	1,037.25	230.50	230.50	4,610.00
515602 · Janitorial Supplies	553.56	1,528.85	467.99	971.43	104.00	104.00	3,729.83
515605 · Cleaning Company	4,903.56	6,538.08	55.51	3,269.04	653.81	0.00	15,420.00
<b>Total</b>	<b>6,424.98</b>	<b>8,942.27</b>	<b>1,713.41</b>	<b>5,300.85</b>	<b>997.56</b>	<b>380.76</b>	<b>23,759.83</b>
519300 · Office Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
519301 · Outside Printing & Copy Serv	1,003.09	1,003.09	1,003.09	1,117.44	222.91	222.91	4,572.51
519303 · General Office Supplies	257.98	257.98	257.98	257.98	196.77	57.33	1,286.00
519304 · Advertising/Recruiting	659.51	266.94	0.00	327.95	0.00	0.00	1,254.40



Highlands Recreation District										8:36 PM
Profit & Loss by Class										11/05/2024
July through October 2024										Accrual Basis
FISCAL YEAR TO DATE										
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL			
<b>INCLUDES ALLOCATIONS FROM OTHER</b>										
519305 · Postage & Mailing Expense	561.08	561.08	561.08	561.08	124.68	124.68	2,493.68			
519307 · Other Office Expense	2,007.55	747.55	747.55	799.51	289.53	331.06	4,922.76			
519308 · Credit card/ACH fee	2,278.99	2,278.99	2,278.99	2,278.99	506.44	506.44	10,128.83			
519309 · Payroll service fees	1,971.17	1,971.17	1,971.17	1,971.17	438.04	438.04	8,760.77			
Total 519300 · Office Expense	8,739.36	7,086.79	6,819.85	7,314.11	1,778.37	1,680.46	33,418.95			
533100 · Memberships/Subs/Licensing Fees	2,093.64	2,703.61	2,203.64	2,911.64	489.70	489.70	10,891.94			
542300 · Maintenance-Equipment	175.15	175.15	175.15	6,485.05	38.92	38.92	7,088.35			
545900 · Maintenance-Facilities & Imprv	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	14,008.40	0.00	0.00	14,008.40			
545905 · Locks & Security System	438.08	426.41	283.58	283.58	198.96	63.02	1,693.64			
545907 · General Electrical Expense	0.00	0.00	0.00	1,550.00	0.00	0.00	1,550.00			
545909 · Other General Maintenance	422.19	422.19	422.19	1,278.51	93.82	93.82	2,732.74			
545912 · Vehicle Expense	161.50	161.50	161.50	161.50	35.89	35.89	717.79			
545913 · Ground/Facility Improvements	369.25	369.25	369.25	369.25	82.05	82.05	1,641.09			
Total 545900 · Maintenance-Facilities & Imprv	1,391.03	1,379.36	1,236.53	17,651.25	410.72	274.78	22,343.66			
563800 · Utility Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
563801 · P G & E	2,888.64	4,388.83	2,888.64	18,208.55	641.92	641.92	29,658.50			
563802 · Water	972.24	1,895.00	298.47	3,667.57	66.33	66.33	6,965.93			
563800 · Utility Expense - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Total 563800 · Utility Expense	3,860.88	6,283.83	3,187.11	21,876.12	708.25	708.25	36,624.43			
585600 · Contract Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
585601 · Audit Fees	237.66	237.66	237.66	237.66	52.81	52.81	1,056.25			
585603 · Legal fees	1,682.25	1,682.25	1,682.25	1,682.25	373.83	373.83	7,476.67			
585604 · Consultants	14,316.32	14,316.32	14,316.32	14,316.32	3,181.41	3,181.41	63,628.10			
585600 · Contract Expenses - Other	8,718.75	8,718.75	8,718.75	8,718.75	1,937.50	1,937.50	38,750.00			
Total 585600 · Contract Expenses	24,954.98	24,954.98	24,954.98	24,954.98	5,545.55	5,545.55	110,911.02			
596600 · Program Specific Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
596601 · Buses-ASP	6,032.00	0.00	0.00	0.00	0.00	0.00	6,032.00			
596602 · Spec Act-ASP	2,028.75	0.00	0.00	0.00	0.00	0.00	2,028.75			
596603 · Snacks-ASP	4,155.88	0.00	0.00	0.00	0.00	0.00	4,155.88			
596604 · Supplies-ASP	2,544.14	0.00	0.00	0.00	0.00	0.00	2,544.14			
596607 · Misc Exp-POOL	0.00	0.00	0.00	1,070.04	0.00	0.00	1,070.04			
596608 · Misc Exp-ASP	1,089.37	0.00	0.00	0.00	0.00	0.00	1,089.37			
596610 · Misc Exp-OFFICE	199.46	199.46	199.46	199.46	44.32	44.32	886.48			
596611 · Misc Exp-OTHER	272.30	272.30	272.30	272.30	60.51	60.51	1,210.23			
596612 · Special Events	0.00	0.00	0.00	0.00	0.00	1,880.77	1,880.77			
596613 · Conferences/Seminars	495.00	80.00	0.00	150.00	0.00	0.00	725.00			

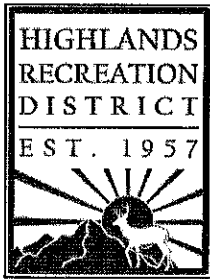


Highlands Recreation District										8:36 PM
Profit & Loss by Class										11/05/2024
July through October 2024										Accrual Basis
FISCAL YEAR TO DATE										
	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL			
596614 · Pool Supplies	0.00	0.00	0.00	1,427.24	0.00	0.00	1,427.24	0.00	0.00	1,427.24
596616 · Incrowd Rent	4,638.24	0.00	0.00	0.00	0.00	0.00	4,638.24	0.00	0.00	4,638.24
596617 · Seasonal Programs	127.71	0.00	0.00	0.00	0.00	0.00	127.71	0.00	0.00	127.71
596621 · EEC supplies	0.00	2,178.07	0.00	0.00	0.00	0.00	2,178.07	0.00	0.00	2,178.07
596622 · EEC Snacks	0.00	1,619.49	0.00	0.00	0.00	0.00	1,619.49	0.00	0.00	1,619.49
596623 · EEC Special Activities	0.00	714.44	0.00	0.00	0.00	0.00	714.44	0.00	0.00	714.44
596624 · EEC Misc	0.00	202.45	0.00	0.00	0.00	0.00	202.45	0.00	0.00	202.45
596625 · Pool Concessions	0.00	0.00	0.00	1,388.54	0.00	0.00	1,388.54	0.00	0.00	1,388.54
596626 · Misc Exp-SWIM TEAM	0.00	0.00	0.00	2,678.71	0.00	0.00	2,678.71	0.00	0.00	2,678.71
596627 · Staff Development	0.00	1,200.00	0.00	0.00	0.00	0.00	1,200.00	0.00	0.00	1,200.00
596628 · Certification Expense	47.94	0.00	0.00	0.00	0.00	0.00	47.94	0.00	0.00	47.94
<b>Total 596600 · Program Specific Expenses</b>	<b>21,630.79</b>	<b>6,466.21</b>	<b>471.76</b>	<b>7,186.29</b>	<b>104.84</b>	<b>1,985.61</b>	<b>37,845.49</b>			<b>37,845.49</b>
6331 · Bond Interest Expense	0.00	21,843.38	3,640.56	0.00	3,640.56	0.00	29,124.50	0.00	0.00	29,124.50
6332 · Bond Principal exp	0.00	111,000.00	18,500.00	0.00	18,500.00	0.00	148,000.00	0.00	0.00	148,000.00
671200 · Telephone Service Charges	295.00	0.00	1,012.70	0.00	0.00	0.00	1,307.70	0.00	0.00	1,307.70
673100 · Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>673101 · CAPRI-WORKERS COMP</b>	<b>1,394.26</b>	<b>2,011.57</b>	<b>388.91</b>	<b>2,875.80</b>	<b>227.53</b>	<b>156.92</b>	<b>7,055.00</b>			<b>7,055.00</b>
<b>673102 · CAPRI-GEN INS</b>	<b>9,042.45</b>	<b>9,042.45</b>	<b>9,042.45</b>	<b>9,042.45</b>	<b>2,009.43</b>	<b>2,009.43</b>	<b>40,188.66</b>			<b>40,188.66</b>
<b>Total 673100 · Insurance</b>	<b>10,436.71</b>	<b>11,054.02</b>	<b>9,431.36</b>	<b>11,918.25</b>	<b>2,236.97</b>	<b>2,166.36</b>	<b>47,243.66</b>			<b>47,243.66</b>
7211 · Fixed Assets-Structures/Improve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
721101 · Construction in Progress	148.50	148.50	148.50	148.50	33.00	33.00	660.00	0.00	0.00	660.00
721102 · Fixed Assets-Not Capitalized	28.64	28.64	28.64	28.64	6.36	6.36	127.28	0.00	0.00	127.28
<b>Total 7211 · Fixed Assets-Structures/Improve</b>	<b>177.14</b>	<b>177.14</b>	<b>177.14</b>	<b>177.14</b>	<b>39.36</b>	<b>39.36</b>	<b>787.28</b>			<b>787.28</b>
7311 · Fixed Assets-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
731101 · Equip-Not Capitalized	242.16	2,368.71	242.16	242.16	53.81	53.81	3,202.80	0.00	0.00	3,202.80
<b>Total 7311 · Fixed Assets-Equipment</b>	<b>242.16</b>	<b>2,368.71</b>	<b>242.16</b>	<b>242.16</b>	<b>53.81</b>	<b>53.81</b>	<b>3,202.80</b>			<b>3,202.80</b>
<b>Total Expense</b>	<b>253,376.80</b>	<b>488,675.06</b>	<b>79,985.08</b>	<b>253,101.59</b>	<b>33,340.29</b>	<b>42,450.17</b>	<b>1,150,929.00</b>			<b>1,150,929.00</b>
<b>NET INCOME WITH ALLOCATIONS FROM OTHER</b>	<b>66,170.70</b>	<b>-112,058.87</b>	<b>63,854.11</b>	<b>-27,969.34</b>	<b>-2,055.29</b>	<b>-18,651.07</b>	<b>-30,709.77</b>			<b>-30,709.77</b>
<b>NET INCOME WITHOUT ALLOCATIONS</b>	146,155.78	-32,073.79	-211,650.06	52,015.74	15,719.17	-876.61	-30,709.77			-30,709.77

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







# Highlands Recreation District

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"*

## INDEPENDENT CONTRACTOR AGREEMENT

It is agreed between the Highlands Recreation District (HRD), and Christopher Gurr (Contractor), as follows:

- 1. Contract Term** The term of this Agreement shall as specified in Exhibit A unless terminated earlier by the HRD.
- 2. Services to be performed by Contractor** In consideration of the payments hereinafter set forth, Contractor shall perform services for HRD in accordance with the terms, conditions and specifications set forth herein and in Exhibit B attached hereto. Time and location of services to be provided are at the sole discretion of Contractor. However, if services are to be provided on HRD property, HRD shall advise of available time(s) and location(s) from which to choose. All other terms of service indicated in Exhibit B are determined by the Contractor and agreed to by HRD, and can be revised upon mutual agreement during the term of this Agreement.
- 3. Payments** In consideration of the services rendered in accordance with all terms, conditions and specifications set forth herein and any Exhibit A, HRD shall make payment to Contractor in the manner specified herein and in Exhibit A.
- 4. Taxes** Contractor shall provide HRD with a completed W-9 form. HRD will provide Contractor with 1099 report of payments made to Contractor for services rendered. Contractor is solely responsible for all State and Federal tax liability for services provided to and payments made to Contractor by HRD.
- 5. Relationship of the Parties** Contractor agrees and understands that the work/services performed under this Agreement are performed as an Independent Contractor and not as an employee of the HRD and that Contractor acquires none of the rights, privileges, powers or advantages of HRD employees. The contractor attests that they are an independently established trade, occupation or business. The contractor must provide proof that he/she is maintaining a business entry separate from status as an individual providing services.
- 6. Insurance** The HRD requires that the Contractor obtain and maintain during the life of this Agreement such Bodily Injury Liability and Property Damage Liability Insurance as shall protect him or her while performing work covered by this Agreement from any and all claims for damages for bodily injury, including accidental death, as well as any and all operations under this Agreement, whether such operations be by him or herself or by any Subcontractor or by anyone directly or indirectly employed by either of them. Such insurance shall be combined single limit bodily injury and property damage for each occurrence. Minimum coverage level requirements are indicated in Exhibit A. A certificate showing the HRD as the named insured shall be provided to the HRD before the activity may begin.

7. **Hold Harmless** Contractor agrees to indemnify and defend the HRD, its employees and agents from any and all claims, damages and liability in any way occasioned by or arising out of the negligence of the contractor in the performance of this agreement, including any sanctions, penalties or claims of damages resulting from Contractor's failure to comply with the requirements set forth in the Health Insurance Portability and Accountability Act of 1996 (HIPAA) and all Federal regulations promulgated thereunder, as amended.
8. **Confidentiality** All data produced or compiled by Contractor shall be considered confidential unless it can be obtained as public record and shall not be shared with a third party without the prior written consent of HRD. All financial, statistical, personal, technical, and other data and information relating to the HRD's operations which is made available to the Contractor in order to carry out this Agreement shall be presumed to be confidential. Contractor shall protect said data and information from unauthorized use and disclosure by the observance of the same or more effective procedures as the HRD requires of its own personnel. The Contractor shall not, however, be required by this paragraph to keep confidential any data or information which is or becomes publicly available, is already rightfully in the Contractor's possession, is independently developed by the Contractor outside the scope of the Agreement or is rightfully obtained from third parties.
9. **Non-Assignability** Contractor shall not assign this Agreement or any portion thereof to a third party without the prior written consent of HRD, and any attempted assignment without such prior written consent in violation of this Section shall automatically terminate this Agreement.
10. **Termination of Agreement** The HRD may, at any time from execution of Agreement, terminate this Agreement, in whole or in part, for the convenience of the HRD, by giving written notice specifying the effective date and scope of such termination. Termination shall be effective on a date not less than thirty days from notice. In the event of termination, all finished or unfinished documents, data, studies, reports, and materials (hereafter referred to as materials) prepared by Contractor under this Agreement shall become the property of the HRD and shall be promptly delivered to the HRD. In the event of termination, Contractor shall be paid for all work satisfactorily performed until termination, except where the HRD General Manager determines the quality or quantity of the work performed is unacceptable. Such payment shall be that portion of the full payment, which is determined by comparing the work/services completed to the work/services required by the Agreement. This contract may be immediately terminated, at the sole discretion of HRD, in the event Contractor is arrested and/or convicted of a felony offense under the law of any state of these United States.
11. **Payment of Permits/Licenses** It shall be the Contractor's responsibility to obtain any license, permit or approval required from any agency for work/services to be performed for HRD. Such permits, as specified in Exhibit A must be obtained at Contractor's own expense, prior to commencement of said work/services or forfeit any right to compensation under this Agreement. Contractor shall provide proof of all said certifications on or before the first day of the contract period. If Contractor will be in the presence of HRD patrons under the age of 18, Livescan fingerprinting will be required. Any negative results from Livescan are ground for immediate termination of this Agreement.
12. **Retention of Records** Contractor shall maintain all records related to this Agreement for no less than three years after the HRD makes final payment or after termination of this contract and all other pending matters are closed. All records shall be subject to the examination and/or audit by agents of the HRD, the State of California and/or Federal grantor agencies.
13. **Compliance with State, Federal, and Local Laws, regulations, and Ordinances.** Contractor and all subcontractors shall ensure compliance with all state, federal and local laws or rules applicable

to performance of the work required under this contract, and shall execute all necessary certifications of compliance therewith.

14. **Merger Clause** This Agreement, including Exhibit "A" attached hereto and incorporated herein by reference, constitutes the sole Agreement of the parties hereto and correctly states the rights, duties, and obligations of each party as of this document's date. Any prior agreement, promises, negotiations, or representations between the parties not expressly stated in this document are not binding. All subsequent modifications shall be in writing and signed by the HRD General Manager. In the event that any term, condition, provision, requirement or specification set forth in this body of the agreement conflicts with or is inconsistent with any term, condition, provision, requirement or specification in any exhibit and/or attachment to this agreement, the provisions of the body of this agreement shall prevail. This Agreement, or facsimile proposal of the Agreement, constitutes the entire Agreement between HRD and Contractor. Further, liability referenced to in section 5 is limited to Contractor's negligence during the Contractor's performance under this contract.
15. **Governing Law** This Agreement, including any exhibits, shall for all purposes be deemed subject to the laws of the State of California, and in the event of a lawsuit concerning this Agreement shall be venue in the County of San Mateo.
16. **Harassment and Bullying** See Exhibit C for the HRD Policy Against Harassment. This applies to contractors, public visitors, customers and anyone else whom employees come into contact with at work. Any violation to section C may result in termination as outlined in Section 10.

## EXHIBIT C

### POLICY AGAINST HARASSMENT

The District strives to provide a work environment where all employees can work together comfortably and productively. Each individual has the right to work in a professional atmosphere that promotes equal opportunity and prohibits discriminatory practices, including sexual and other forms of prohibited harassment. Such prohibited harassment is unacceptable and will not be tolerated.

The District prohibits harassment of any of its employees, volunteers, interns, or contractors based on an individual's race, religion, color, gender, sex, including breastfeeding and conditions related to such, age, national origin, ancestry, marital status, military and veteran status, medical condition, sexual orientation, gender identity, gender expression, genetic characteristics, physical or mental disability, or any other legally protected characteristic. Our workplace is not limited to the District's facilities, but may also include client and vendor facilities, as well as anywhere a business-related function is taking place.

Prohibited workplace harassment may take either of two forms. It may entail "quid pro quo" harassment, which occurs in cases in which employment decisions or treatment are based on submission to or rejection of unwelcome conduct, typically conduct of a sexual nature. Workplace harassment may also consist of offensive conduct based on one or more of the protected groups above that is so severe or pervasive that it creates a hostile or offensive work environment or when it results in an adverse employment decision (such as being fired or demoted).

Prohibited harassment includes, but is not limited to, epithets, slurs, derogatory comments or jokes, intimidation, negative stereotyping, threats, assault, or any physical interference with the employee's normal work or movement. Harassment may also include written or graphic material placed on walls, bulletin boards or elsewhere on the District's premises, or circulated in the workplace that denigrates, shows hostility or aversion towards an individual or group because of the characteristics identified above, using demeaning or



inappropriate terms or epithets, indecent gestures, crude language, sabotaging the victim's work, or engaging in hostile physical conduct.

Whether or not the person means to give offense or believes his or her comments or conduct is welcome is not the focus. Rather, the District's policy is violated when other employees, whether recipients or mere observers are, in fact, reasonably offended by comments or conduct based on race, religion, color, gender, sex, age, national origin, ancestry, marital status, military and veteran status, medical condition, sexual orientation, disability, gender, gender identity, gender expression or genetic information.

### **COMPLAINT PROCEDURE**

The District encourages any employee, intern, or contractor who believes he or she has been harassed or who has witnessed harassment to report that conduct to a management employee regardless of the identity of the offender. The District also encourages individuals who believe they are being harassed to firmly and promptly notify the offender that his or her behavior is unwelcome. Because this may be difficult, such direct communication is not a requirement of filing a complaint.

An employee or contractor who believes that he or she has been harassed by any employee, vendor, client, or other business contact of the District should immediately report the incident to a management employee. If the immediate supervisor is involved in the conduct, or for some other reason the employee feels uncomfortable making the report to that supervisor, the employee should report directly to the General Manager. Complaints may be made outside of business. The District encourages prompt reporting of complaints so that the District can take appropriate action. However, late reporting of a complaint will not, in and of itself, preclude the District from taking remedial action.

Any supervisor who sees or hears about conduct that may constitute a violation of this policy must immediately contact the General Manager. The District will not retaliate, nor will it tolerate retaliation, against employees who complain in good faith about harassment in the workplace. The District will investigate any such report and will take whatever corrective action is deemed necessary, including disciplining or discharging any individual who is found to have violated this policy.

### **INVESTIGATING AND RESOLVING THE COMPLAINT**

The District will promptly investigate all allegations of prohibited harassment that are brought to its attention. The investigation will be in as confidential a manner as is practical and appropriate under the circumstances. Employees and supervisors have a duty to cooperate in the District's investigation of alleged harassment. Upon completing its investigation, the District will communicate its findings and intended actions to the complainant and to the individual accused of harassment.

Individuals found to have violated this policy will be disciplined and possibly terminated. In addition, failing to cooperate or providing false information during an investigation shall be grounds for disciplinary action, including termination. Although the District has limited authority to discipline a non-employee harasser (such as a client, customer, contractor, vendor, or supplier), it will take remedial action aimed at ensuring that the conduct stops.

Employees who believe they have been harassed may, within one year of harassment, file a complaint of discrimination with the California Department of Fair Employment and Housing. The nearest office is located at:

Bay Area Regional Office 39141  
Civic Center Drive, Suite 250  
Fremont, CA 94538  
(800) 884-1684

If the Department finds evidence of harassment and settlement efforts fail, a public hearing or lawsuit may ensue. Remedies ordered can include back pay and reinstatement as well as civil penalties. Employees are

protected by law from retaliation for opposing any practices contrary to this policy, or for filing a complaint or otherwise participating in proceedings of the Department of Fair Employment and Housing.

### **SEXUAL HARASSMENT**

Sexual harassment is a form of prohibited harassment requiring special mention. Sexual harassment is defined as unwelcome sexual conduct of any nature that creates an offensive or hostile work environment or unwelcome sexual conduct that is made a condition of working at the District. It may also be in the form of non-sexual, offensive conduct that is directed at an employee because of his or her gender. Sexual harassment, like other forms of prohibited harassment, will not be tolerated.

Examples of prohibited sexual harassment include unwelcome sexual conduct such as:

- Verbal harassment (e.g., sexual requests, comments, jokes, slurs);
- Physical harassment (e.g., touching, kissing); and
- Visual harassment (e.g., posters, cartoons or drawings of a sexual nature).

Harassing conduct does not have to be motivated by sexual desire in order to constitute prohibited sexual harassment. Sexual harassment is not limited to conduct motivated by sexual attraction. It may occur between members of the opposite sex or members of the same sex, it includes sexual harassment, gender harassment, threats of sexual violence, and harassment based on pregnancy, childbirth, or related medical conditions, regardless of their sexual orientation, sexual desire, or intent of the harasser. It includes offensive non-sexual conduct directed at an employee because of his or her gender.

The District's policy rests on the fundamental precept that each employee must treat all others with respect, dignity and professionalism. Deviation from that standard will not be tolerated. The District encourages anyone who is a victim of sexual harassment or who witnesses such conduct to report it using the Discrimination, Harassment and Retaliation Complaint Procedure below.

### **FREEDOM FROM BULLYING**

The District will not tolerate bullying behavior by any individual in the organization. This policy shall apply to all employees, regardless of his or her employee status.

We define bullying as repeated inappropriate behavior, either direct or indirect, whether verbal, physical or otherwise, conducted by one or more persons against another or others, at the place of work and/or in the course of employment. Such behavior violates our policies, which states all employees will be treated with dignity and respect.

Our District promotes a workplace culture where all employees are able to work in an environment free of bullying behavior. We encourage employees to report instances of bullying behavior. Reports of this type will be treated seriously, investigated promptly and impartially. Bullying may be intentional or unintentional. When an allegation of bullying is made, the intention of the alleged bully is irrelevant, and will not be given consideration when considering corrective action.

The District further encourages employees to report concerns of assault, battery, or other bullying behavior of a criminal nature to the local Law Enforcement Agency. We require any supervisor who witnesses bullying behavior, irrespective of reporting relationship, to immediately report this conduct to a Supervisor or the General Manager.

The District will protect an employee who reports bullying conduct from retaliation or reprisal.



We consider the following types of behavior examples of bullying:

- **Exclusion:** Socially or physically excluding or disregarding a person in work-related activities.
- **Gesture bullying:** Non-verbal threatening gestures; glances that can convey threatening messages.

- **Physical bullying:** Pushing, shoving, kicking, poking, tripping, assault or threat of physical assault, damage to a person's work area or property
- **Verbal bullying:** Slandering, ridiculing or maligning a person or his or her family; persistent name calling that is hurtful, insulting or humiliating; using a person as the butt of jokes; abusive and offensive remarks.

Individuals who believe they have experienced prohibited conduct, or who have concerns about such matters, should report their concerns in writing to a management staff, or the General Manager. Individuals should not feel obligated to report their complaints to their immediate supervisor first before bringing the matter to the attention of one of the other designated representatives identified above. The availability of this complaint procedure does not preclude individuals who believe they are being subjected to bullying conduct from promptly advising the offender that his or her behavior is unwelcome and requesting that such behavior immediately stop.

Employees found in violation of this policy may be subject to disciplinary corrective action, up to and including termination. Independent contractors found to be in violation of this policy may be subject to contract cancellation.

<b>Name:</b> Christopher Gurr	<b>Name:</b> Andrew Aquino
<b>Company:</b> N/A	<b>Company:</b> Highlands Recreation District
<b>Phone Number:</b> 650-346-8155	<b>Phone Number:</b> 650-341-4251
<b>Email Info:</b> Christopher Gurr	<b>Email Info:</b> andrew@highlandspec.ca.gov
<b>Date:</b> 9/22/24	<b>Date:</b> 9/22/24
	
<b>Contractor Signature</b>	<b>HRD Signature</b>

## EXHIBITS A & B

**Contract Term:** Contract shall end on October 8, 2024. Contract may be renewed if Contractor and HRD mutually agree in writing.

**Invoice:** Invoicing by Contractor is required. Contractor shall provide HRD with an invoice indicating name, address, tax ID number, hours worked, rate and total amount due. Contractor shall provide such invoicing on at least a monthly basis.

**Hourly Rates:** \$140/hour. No benefits or other compensation.

**Work:** Serve as HRD General Manager on an interim basis, while HRD recruits a permanent General Manager. Maximum 30 hours/week unless approved by the President of the Board of Directors.

**Insurance:** Professional and General Liability Coverage limits required for this Contractor's activity shall be \$1,000,000 per occurrence. Cost to be reimburse by HRD.

**Required Licenses/ Certificates:** Proof maintaining business entity separate from status as an individual providing services. (LLP, LLC, established sole proprietorship, etc.)





## MEMORANDUM

Date: November 7, 2024

To: Board of Directors

From: Julie Fernandez, Early Education Director

Re: EEC Enrollment and TK Program Update

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### Introduction

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

### Projected Timeline Accomplishments

October (2024) - TK Parent Meeting to gauge program needs, expectations, and concerns.

- Hosted zoom call with (13) parents in attendance
- How many are going to enroll in the Annex TK program Fall 2025 – 100%, although a comparably priced program option at Highlands is their preferred option.
- How many will be looking for half day care after Annex TK program – 50% (4 not in district, 2 aged out)
- Cost / Funding – Financial impact to families biggest concern for EEC, TK (Annex),
- What would be considered affordable or reasonable pricing for the program? TK daycare solution that is priced within a couple hundred dollars of the annex/ASP (per month).

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

### EEC Current and Forecasted Enrollment and Proposal (Attached)

#### Discussion Points:

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

3. Staffing and Licensing requirements for Afterschool and Teacher training
4. Financial consideration for the cost of half-day tuition (based on staffing) will be developed with the projected considerations:
  - Program must be financial break even in expense to revenue
  - Consideration of the cost may be projected 60% of EEC current tuition
  - Competitor pricing outline in Excel spreadsheet for comparable.
  - Contingent on operating inflation/operating costs
  - EEC would need to ensure that half-day tuition meets market standards.

**Challenges:**

- Available enrollment spaces at the time of program implementation.
- Enrollment Timeline: Establishing a timeline for enrolling TK students into the half-day program upon completion of EEC enrollment
- Reserving spaces for half-day students would impact the availability of spaces for full-day students.
- Transfer of EEC pre-school age to other TK After School programs with a 60-day notice.
- Transfer from TK to ASP implications
  1. Financial loss of revenue
  2. Minimum # of enrollees to maintain TK program viability
- Half Day TK Program
  - Staffing and Scheduling: To implement the TK after-school program, we would need to hire an additional educator to pick up children from Highlands Elementary School and supervise them in the program. Hiring a part-time educator to pick up children from Highlands Elementary School poses significant challenges. In addition, scheduling conflicts: allocation of full-time educator as the TK after school teacher, address meal break requirements for non-exempt employees conflicts with shared classroom needs.
- **Half-Day TK Afterschool Program:**
  - **Potential Loss of Full-Time Enrollment:** Allocating space for a TK afterschool program could reduce the number of spots available for full-time preschool students, including infants transitioning from Monkeys to Chameleons or Chameleons to Tigers programs as they age up. The availability of spaces for younger children is important, especially as we see more waitlist demand for infant spots.
    - By prioritizing the TK afterschool program, we risk filling spots that could otherwise be filled by families who are eager to enroll younger children, thus limiting our ability to accommodate waitlisted families.
  - **Space Constraints:** Our current classroom and staffing configuration are optimized for full-time programs. Offering a half-day TK program would

require careful consideration of space allocation, especially since we have limited flexibility to rearrange class assignments without negatively impacting the overall student experience. This would be an important factor to consider due to the rest-time accommodation. Where would the TK students go while the other children sleeping, as providing a rest time is required by the state for our program and to maintain required ratios for lunch breaks.

### **Projected Timeline**

October (2024)

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

November (2024)

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

December (2024)

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

January/February (2025)

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

August (2025)

- TK Program Implementation (if approved)

### **Attachments:**

- HRD EEC Current and Forecasted Enrollment (TK) 2024

## Highlands Recreation District Early Education Center (DRAFT)

Monkeys	(Age Group)	2024 Current Enrollment <i>Note 1</i>	Current Waitlist	Ratio <i>Note 2</i>	2025 Forecasted Enrollment	2024 Current Cost	Cost Comparison Range <i>Note 3</i>	2025 Preliminary Cost Consideration <i>Note 4</i>
	3-24 months	8	6	1:3	8	\$3276 NR \$2979-Res	\$2900-\$3970	\$3,439 NR \$3,095 Res
3-18 months <i>Note 5</i>			2	1:3	4		\$2900-\$3970	\$3,439 NR \$3,095 Res

*Note 1: This is our capacity as stated by licensing*

*Note 2: This is what we are currently running at, however state licensing mandates a 1:4 ratio*

*Note 3: Cost comparison is derived from peer early education centers (attached )*

*Note 4: This would be at a 5% increase to keep in within market standards*

*Note 5: Contingent on licensing approving a toddler option to be able to transition from preschool to young preschool & toddlers/two's.*

Chameleons	(Age Group)	2024 Current Enrollment	Current Waitlist	Ratio <i>Note 2</i>	2025 Forecasted Enrollment <i>Note 5</i>	2024 Current Cost	Cost Comparison <i>Note 3</i>	2025 Preliminary Cost <i>Note 4</i>
	2 years-3 years	11	5	1:6	11	\$2992 NR \$2720 Res	\$2290-\$3150	\$3092 NR \$2783 Res
	18 - 30 months Toddler & 2s <i>Note 5</i>			1:6	14		\$2580-\$3300	\$3092 NR \$2783 Res

*Note 1: How many are currently enrolled in this class as a mixed age group*

*Note 2: 1:6 is the ratio for a toddler class with children 18 months to 24 months, but is also the ratio the EEC keeps for preschool to maintain quality programming*

*Note 3: Cost comparison is derived from peer early education centers (attached )*

*Note 4: This preliminary cost would reflect if we are approved to accomodate younger children in this class grouping.*

*Note 5: Contingent on licensing approving a toddler option to be able to transition from preschool to young preschool & toddlers/two's.*

Tigers	(Age Group)	Current Enrollment Note 1	Current Waitlist	Ratio Note 2	Forecasted 2025 Enrollment Note 5	Current Cost	Cost Comparison Note 3	Preliminary Rate 2025 Note 4
	36-60 months 3-5 years	14	4	1:6	10	\$2992 NR \$2720 Res	\$2290-\$3150	\$2992 NR \$2720 Res
	Note 5			1:9	15		\$2290-\$3150	\$2992 NR \$2720 Res

Note 1: How many are currently enrolled in this class as a mixed age group

Note 2: With the current age grouping, we offer a 1:6 ratio, in order to reflect lower enrollment for an older age group, we would bring the ratio to 1:9

Note 3: Cost comparison is derived from peer early education centers (attached )

Note 4: If we offered a 3 tier price system based on ratios offered, then this preschool rate would not change for the new school year

Note 5: Contingent on if licensing approves the toddler option to transition Tiger class to be grouped as an older preschool class of 3-4yr olds

11/5/2024

## Highlands Recreation District Transitional Kindergarten (DRAFT)

**Proposed: Two year plan of transition for TK Afterschool Care program contingent on:**

- (1) EEC and ASP licensing requirements
- (2) HRD facilities to accommodate
- (3) Staffing (licensed)
- (4) Budget Contingencies of profit/loss
- (5) Other unknown factors to date

Plan Year 1: 2025 Program operated under Early Education Center

Transitional Kindergarten (TK) Note: 7	(Age Group)	Current Enrollment	Current Waitlist	Ratio	Forecasted 2025 Enrollment Note 6	Current Cost	Cost Comparison	Preliminary Rate 2025
	3.5-5.5 year old	13	0	1:12	3		\$1350-\$1730	\$1496 NR
	Note 5	Note 4		1:9	3		\$1350-\$1730	\$1496 NR

Note 4: Number of children that are TK eligible

Note 5: This is where you are transitioning from preschool - TK

Note 6: That is the number of spaces we would have available to offer for an afterschool

Note 7: Contingent on EEC Enrollment Available Space

Plan Year 2: 2026 Program operated under HRD After School Program

Transitional Kindergarten (TK)	(Age Group)	Current Enrollment	Current Waitlist	Ratio	Forecasted 2025 Enrollment	Current Cost	Cost Comparison	Preliminary Rate 2025
Note: 7	TBD	TBD	TBD	1:14	TBD	TBD	TBD	TBD
Note 5					Note 6			

Note 7: Contingent on ASP Enrollment Available Space

11/5/2024



## MEMORANDUM

Date: November 4, 2024

To: HRD Board of Directors

From: Tamsen Burke, General Manager

Re: **Draft** 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

**DRAFT #1 (11/12/2024)**

## Budget Development Timeline 2025-2026

### Role & Responsibilities:

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

### Schedule:

- |                      |  |
|----------------------|--|
| <b>November 2024</b> | <b>Management Team:</b> Draft budget development timeline. Approve manager budget templates.   |
| <b>November 2024</b> | <b>Board of Directors and/or Finance Committee:</b> Review budget development 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>December 2024</b> | <b>Departments Directors &amp; Supervisors:</b> Approved budget development schedule is sent to all Directors & Supervisors.   |

- January 2025**      **Department Directors & Supervisors:** Identify milestones, review budget assumptions, develop narratives and contingency plans, and review budget template and procedures.
- Early January 2025**      **Departments Directors & Supervisors:** Submit forecast for 2024-2025 end of year to General Manager.
- January 2025**      **Management:** Present 2024-2025 department goals status, forecast for end of year, and preliminary thoughts on 2025- 2026 plans, program, and/or organizational changes to the Board of Directors.
- 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).
- New Board members budget training
- February 2025**      **Management:** Distribute annual budget 2025-2026 request templates to departments.
- February 2025**      **Departments Directors & Supervisors:** Annual budget 2025-2026 requests due to General Manager.
- March 2025**      **Management Team & Finance Committee:** Presentations of departmental budget requests.
- March 2025**      **Departments Directors & Supervisors:** Provide responses to  
Finance      Committee inquiries to the Management Team.
- March 2025**      **Management Team:** Review final requests and adjust budget
- April 2025**      **Finance Committee:** 1<sup>st</sup> Read - Discuss annual budget requests, capital, equipment, and reserve expenditures and recommend edits.
- April 2025**      **Finance 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.
- May 2025**      **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**                      **Board of Directors:** 2<sup>nd</sup> Read - Approve annual budget 2025-2026 as well as approve capital, equipment, and reserve expenditures.

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

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

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

DRAFT



## MEMORANDUM

Date: November 4, 2024

To: HRD Board of Directors

From: Tamsen Burke, General Manager

Re: Draft AR & AP Schedule 2024-2025

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**Overview:** In preparation of monthly financials for the Board of Directors, Department Directors, and General Manager, it was noted to the General Manager that reports were prepared with 'preliminary' expenses, revenues, and sales/profits vs. monthly actuals due to timing of receipt of outstanding expenses and revenue received after monthly profit/loss, cash flow, balance sheets are presented to the Board of Director meetings.

Example: Property Tax Revenue Report received 8.13.2024 and Profit increased in July 2024, \$46K after BOD Meeting.

### **Why Month to Close Schedule is important to Organizational Effectiveness Board of Directors**

- Minimize reoccurring revisions to the monthly statement.
- Accurate and reliable up-to-date records each month and throughout the year.
- Improved visibility of financial health
- Accurately highlight/forecast areas of improvements or gains.
- Improves preparedness for audits and tax filing as statements are in order.
- Improves bookkeeper time and efficiency in reporting without redundancy.
- Supports the development and documented standard procedures and authorizations.
- Minimize materiality.

Incorporating an accounts payable and receivable process and schedule ensures improved account management and oversight including purchasing/payment authorizations, strong compliance and internal controls, segregation of duties, and accurate reflections of HRD financial landscape.

**Recommendation:** Month to Close best practices 10-15 days after the month, with previous budgets presented to the Board of Directors the following month.



**Highlands Recreation District  
Financial Month End Close Schedules**

**Accounts Payable** - all outstanding expenses for payment. If you have any expenses that you cannot submit because you do not have an invoice, please reach out to Bookkeeper, to discuss purchase and amount for AP accrual. Detail emailwith the vendor, amount of the expense, a description of the expense, and the associated GL code.

**Accounts Recievable** - any unbilled invoice requests. If you have unbilled revenue and cannot submit for revenue, discuss with Bookkeeper to discuss purchase and amount for AR accrual.

**Dates and Deadlines**

<b>Month</b>	<b>Accounts Receivable</b>	<b>Accounts Payable</b>	<b>Month Close</b>
June*	7/8/2024	7/7/2024	7/15/2024
July	8/9/2024	8/9/2024	8/15/2024
August	9/6/2024	9/6/2024	9/16/2024
September	10/7/2024	10/7/2024	10/16/2024
October	11/8/2024	11/8/2024	11/15/2024
November	12/6/2024	12/6/2024	12/16/2024
December	1/6/2025	1/6/2025	1/16/2025
January	2/7/2025	2/7/2025	2/17/2025
February	3/7/2025	3/7/2025	3/17/2025
March	4/7/2025	4/7/2025	4/15/2025
April	5/9/2025	5/9/2025	5/16/2025
May	6/9/2025	6/9/2025	6/16/2025
June	6/23/2025	6/23/2025	6/30/2025

\* Holiday Adjustment

Approved:  
Effective Date:  
Updated: 10/29/2024  
Supersedes: NA

10/29/2024



## MEMORANDUM

Date: November 12, 2024

To: Tamsen Burke, General Manager

From: Meg Catmull, Assistant General Manager

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

---

### Overview

The current Injury and Illness Prevention Program (IIPP), last reviewed in September 2021, requires annual updates to remain compliant with California Title 8, Section 3203 and to enhance its effectiveness in meeting our district's safety and health needs. This proposed revision incorporates clearer safety protocols, structured training requirements, and refined communication methods to strengthen our organization's safety culture.

### Rationale for Updating the IIPP

The updated IIPP policy is intended to:

- **Meet Updated Regulatory Standards:** Aligning with current state requirements, the new policy ensures we remain compliant and responsive to regulatory changes.
- **Enhance Safety and Hazard Mitigation:** By introducing systematic hazard assessment and correction methods, the policy minimizes workplace risks and prevents accidents.
- **Improve Clarity in Roles and Reporting:** The updated 2024 IIPP clarifies the responsibilities of supervisors and employees in execution of the policy and supporting transparent and accountable safety practices. (IIPP Draft 20241022) to supersede (IIPP 2021).

### Key Changes from the 2021 Policy

**1. Expanded Hazard Assessment and Correction**

The new policy includes more frequent and thorough hazard assessments, especially in high-use areas like aquatics and playgrounds. This approach ensures timely identification and resolution of potential hazards, documented through a more structured process (IIPP Draft 20241022) to supersede (IIPP 2021).

**2. Strengthened Reporting and Investigation Protocols**

Clear, structured guidelines for reporting and investigating workplace injuries and exposures are included to streamline incident management and facilitate quicker corrective action, helping to prevent recurrence (IIPP 2021).

**3. Comprehensive Training Requirements**

The revised policy mandates training for new hires, periodic refreshers, and specialized training tailored to specific job functions. This ensures all employees are well-equipped to adhere to safety practices, enhancing district-wide compliance (IIPP Draft 20241022) to supersede (IIPP 2021).

**4. Enhanced Communication and Employee Engagement**

The proposed policy emphasizes open communication channels, encouraging employees to report safety concerns without fear of reprisal. Regular safety meetings, training sessions, and posted guidelines foster an inclusive safety culture (IIPP Draft 20241022) to supersede (IIPP 2021).

**Request for Board Review**

Review of this updated IIPP policy will enable the district to adopt a more comprehensive, regulatory-compliant approach to workplace safety. The attached policy draft is provided for your review ahead of the upcoming board meeting.

**Attachments:**

Exhibit A- California Title 8, Section 3203 (Injury and Illness Prevention Program)

Exhibit B- IIPP Draft 20241022

Exhibit C- IIPP 2021



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

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

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

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

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

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

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

Inspections shall be made to identify and evaluate hazards:

(A) When the Program is first established.

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

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

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

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

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

(A) When observed or discovered; and,

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

(7) Provide training and instruction:

(A) When the program is first established.

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

(B) To all new employees.

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

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

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

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

(8) Allow employee access to the Program.

(A) As used in this subsection:

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

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

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

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

b. The date of the request.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- (1) Meets regularly, but not less than quarterly.
- (2) Prepares and makes available to the affected employees, written records of the safety and health issues discussed at the committee meetings and maintained for review by the Division upon request. The committee meeting records shall be maintained for at least one (1) year.
- (3) Reviews results of the periodic, scheduled worksite inspections.
- (4) Reviews investigations of occupational accidents and causes of incidents resulting in occupational injury, occupational illness, or exposure to hazardous substances and, where appropriate, submits suggestions to management for the prevention of future incidents.



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

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

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

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

### **HISTORY**

1. New section filed 4-1-77; effective thirtieth day thereafter (Register 77, No. 14). For former history, see Register 74, No. 43.
2. Editorial correction of subsection (a)(1) (Register 77, No. 41).
3. Amendment of subsection (a)(2) filed 4-12-83; effective thirtieth day thereafter (Register 83, No. 16).
4. Amendment filed 1-16-91; operative 2-15-91 (Register 91, No. 8).
5. Editorial correction of subsections (a), (a)(2), (a)(4)(A) and (a)(7) (Register 91, No. 31).
6. Change without regulatory effect amending subsection (a)(7)(F) filed 10-2-92; operative 11-2-92 (Register 92, No. 40).
7. Amendment of subsection (b)(2), Exception No. 1, new Exception No. 3 through Exception No. 4, Note2, and amendment of subsection (c)(2) filed 9-13-94; operative 9-13-94 pursuant to Government Code section 11346.2 (Register 94, No. 37).
8. Editorial correction of subsections (a)(6)(A) and (a)(7)(A) (Register 95, No. 22).
9. Amendment of subsections (b)(1)-(2) and (c)(2) filed 6-1-95; operative 7-3-95 (Register 95, No. 22).
10. Editorial correction of subsection (a)(4) (Register 2002, No. 46).
11. New subsections (a)(8)-(a)(8)(F) filed 3-3-2020; operative 7-1-2020 (Register 2020, No. 10).



## Highlands Recreation District

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

# INJURY AND ILLNESS PREVENTION PROGRAM (Draft) October 2024

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

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

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

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

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

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

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



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

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# INJURY AND ILLNESS PREVENTION PROGRAM POLICY

Effective:

Last Revised: 9/2021

Last Reviewed: 10/22/2024

## POLICY PURPOSE

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

## SCOPE AND APPLICATION

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

## POLICY DETAILS

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

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

## RESPONSIBILITY

### EXECUTIVE MANAGEMENT

The department AVC/Chair/Dean/Director must ensure that the IIPP is implemented in areas that fall

under their control. They are responsible for the following:

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

#### PRINCIPAL INVESTIGATORS/SUPERVISORS/MANAGERS

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

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

#### EMPLOYEES

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

1. Using personal protective equipment (where required);
2. Actively participating in all required safety and health training;
3. Learning about the potential hazards of assigned tasks and work areas;
4. Complying with health and safety-related signs, posters, warnings and directions;
5. Requesting information related to job safety whenever needed;
6. Reporting all work-related injuries and illnesses promptly to their supervisor;
7. Warning co-workers about defective equipment and other hazards;
8. Reporting any unsafe or unhealthy conditions immediately to a supervisor and stopping work if it poses an imminent hazard;

9. Cooperating with incident investigations to determine the root cause;
10. Participating in workplace safety inspections.

#### HRDs SAFETY COMMITTEE

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

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

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

## COMPLIANCE

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

- Informing employees of the provisions of our IIPP Program.
- Training employees on policy and procedures of the IIPP Program.
- Evaluating the safety performance of all employees.
- Recognizing employees who perform safe and healthful work practices.
- Providing training to employees whose safety performance is deficient.
- Disciplining employees for failure to comply with safe and healthful work practices.

## COMMUNICATION

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

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

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

## HAZARD ASSESSMENT

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

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

Periodic inspections are performed according to the following schedule:

1. Once a month for all facilities, once a week for playgrounds.
2. When we initially established our IIPP Program.
3. When new substances, processes, procedures, or equipment that present potential new hazards are introduced into our workplace.
4. When new, previously unidentified hazards are recognized.
5. When occupational injuries and illnesses occur.



6. Whenever workplace conditions warrant an inspection.

## **ACCIDENT/EXPOSURE INVESTIGATIONS**

### **ON-SITE LOCATIONS**

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

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

### **OFF-SITE LOCATIONS**

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

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

## **HAZARD CORRECTION**

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

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

## **TRAINING AND INSTRUCTION**

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

and control may be exposed.

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

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

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

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

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

## **EMPLOYEE ACCESS TO THE IIPPP**

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

Providing unobstructed access through a company server or website (Paylocity), which allows an

employee to review, print, and email the current version of the Program. Unobstructed access means that the employee, as part of their regular work duties, predictably and routinely uses the electronic means to communicate with management or coworkers.

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

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

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

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

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

## DOCUMENTATION AND RECORDKEEPING

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

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

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

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

- For one year, except for training records of workers who have worked for less than one year which are provided to the worker upon termination of employment.

Since we have less than ten workers, including managers and supervisors, we only maintain inspection records until the hazard is corrected and only maintain a log of instructions to workers with respect to worker job assignments when they are first hired or assigned new duties.

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

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

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

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

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



# Highlands Recreation District

1851 Lexington Avenue • San Mateo, CA 94402

(650) 341-4251 • Fax (650) 349-9627

www.highlandsrec.ca.gov

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

## FACILITY SAFETY INSPECTION REPORT

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

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

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



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



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## PLAYGROUNDS SAFETY INSPECTION REPORT

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

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

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



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## FACILITY SAFETY INSPECTION REPORT AQUATICS

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

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

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

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





# HAZARD ASSESSMENT AND CORRECTION RECORD

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Date of Inspection:

Person Conducting Inspection:

---

Unsafe Condition or Work Practice:

---

Corrective Action Taken:

---

Date of Inspection:

Person Conducting Inspection:

---

Unsafe Condition or Work Practice:

---

Corrective Action Taken:

---

Date of Inspection:

Person Conducting Inspection:

---

Unsafe Condition or Work Practice:

---

Corrective Action Taken:

# ACCIDENT/EXPOSURE INVESTIGATION REPORT

---

Date & Time of Accident:

Location:

Accident Description:

---

Employees Involved:

---

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

---

Corrective Actions Taken:

Manager Responsible:

Date Completed:

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



**WORKERS' COMPENSATION CLAIM FORM (DWC 1)**

**PETITION DEL EMPLEADO PARA DE COMPENSACIÓN DEL TRABAJADOR (DWC 1)**

**Employee:** Complete the "Employee" section and give the form to your employer. Keep a copy and mark it "Employee's Temporary Receipt" until you receive the signed and dated copy from your employer. You may call the Division of Workers' Compensation and hear recorded information at (800) 736-7401. An explanation of workers' compensation benefits is included in the Notice of Potential Eligibility, which is the cover sheet of this form. Detach and save this notice for future reference.

You should also have received a pamphlet from your employer describing workers' compensation benefits and the procedures to obtain them. You may receive written notices from your employer or its claims administrator about your claim. If your claims administrator offers to send you notices electronically, and you agree to receive these notices only by email, please provide your email address below and check the appropriate box. If you later decide you want to receive the notices by mail, you must inform your employer in writing.

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

**Empleado:** Complete la sección "Empleado" y entregue la forma a su empleador. Quédese con la copia designada "Recibo Temporal del Empleado" hasta que Ud. reciba la copia firmada y fechada de su empleador. Ud. puede llamar a la División de Compensación al Trabajador al (800) 736-7401 para oír información gravada. Una explicación de los beneficios de compensación de trabajadores está incluido en la Notificación de Posible Elegibilidad, que es la hoja de portada de esta forma. Separe y guarde esta notificación como referencia para el futuro.

Ud. también debería haber recibido de su empleador un folleto describiendo los beneficios de compensación al trabajador lesionado y los procedimientos para obtenerlos. Es posible que reciba notificaciones escritas de su empleador o de su administrador de reclamos sobre su reclamo. Si su administrador de reclamos ofrece enviarle notificaciones electrónicamente, y usted acepta recibir estas notificaciones solo por correo electrónico, por favor proporcione su dirección de correo electrónico abajo y marque la caja apropiada. Si usted decide después que quiere recibir las notificaciones por correo, usted debe de informar a su empleador por escrito.

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

**Employee—complete this section and see note above**      **Empleado—complete esta sección y note la notación arriba.**

1. Name. *Nombre.* \_\_\_\_\_ Today's Date. *Fecha de Hoy.* \_\_\_\_\_

2. Home Address. *Dirección Residencial.* \_\_\_\_\_

3. City. *Ciudad.* \_\_\_\_\_ State. *Estado.* \_\_\_\_\_ Zip. *Código Postal.* \_\_\_\_\_

4. Date of Injury. *Fecha de la lesión (accidente).* \_\_\_\_\_ Time of Injury. *Hora en que ocurrió.* \_\_\_\_\_ a.m. \_\_\_\_\_ p.m.

5. Address and description of where injury happened. *Dirección/lugar dónde ocurrió el accidente.* \_\_\_\_\_

6. Describe injury and part of body affected. *Describe la lesión y parte del cuerpo afectada.* \_\_\_\_\_

7. Social Security Number. *Número de Seguro Social del Empleado.* \_\_\_\_\_

8.  Check if you agree to receive notices about your claim by email only.  Marque si usted acepta recibir notificaciones sobre su reclamo solo por correo electrónico. Employee's e-mail. \_\_\_\_\_ Correo electrónico del empleado. \_\_\_\_\_

You will receive benefit notices by regular mail if you do not choose, or your claims administrator does not offer, an electronic service option. *Usted recibirá notificaciones de beneficios por correo ordinario si usted no escoge, o su administrador de reclamos no le ofrece, una opción de servicio electrónico.*

9. Signature of employee. *Firma del empleado.* \_\_\_\_\_

**Employer—complete this section and see note below. Empleador—complete esta sección y note la notación abajo.**

10. Name of employer. *Nombre del empleador.* \_\_\_\_\_

11. Address. *Dirección.* \_\_\_\_\_

12. Date employer first knew of injury. *Fecha en que el empleador supo por primera vez de la lesión o accidente.* \_\_\_\_\_

13. Date claim form was provided to employee. *Fecha en que se le entregó al empleado la petición.* \_\_\_\_\_

14. Date employer received claim form. *Fecha en que el empleado devolvió la petición al empleador.* \_\_\_\_\_

15. Name and address of insurance carrier or adjusting agency. *Nombre y dirección de la compañía de seguros o agencia administradora de seguros.* \_\_\_\_\_

16. Insurance Policy Number. *El número de la póliza de Seguro.* \_\_\_\_\_

17. Signature of employer representative. *Firma del representante del empleador.* \_\_\_\_\_

18. Title. *Título.* \_\_\_\_\_ 19. Telephone. *Teléfono.* \_\_\_\_\_

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

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

SIGNING THIS FORM IS NOT AN ADMISSION OF LIABILITY

EL FIRMAR ESTA FORMA NO SIGNIFICA ADMISION DE RESPONSABILIDAD

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

**ACKNOWLEDGEMENT OF RECEIPT  
OF EMPLOYEE CLAIM FORM**

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

(Manager, Supervisor, or Lead Person)

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

\_\_\_\_\_  
Employer

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

**INSURED WORKERS' COMMUNICATIONS**

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

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

\_\_\_\_\_  
Date





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

## **INCIDENT REPORT**

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

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

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

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

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

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

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

### **When & Where?**

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

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

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

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

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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

\_\_\_\_\_

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

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

DISTRICT EMPLOYEE? (Y/N):

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

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

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

COMMENTS:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Revised 1/1/2023



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

## **INJURY REPORT**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Revised 1/1/2023

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

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

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

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

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

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

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

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

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

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

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

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

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

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

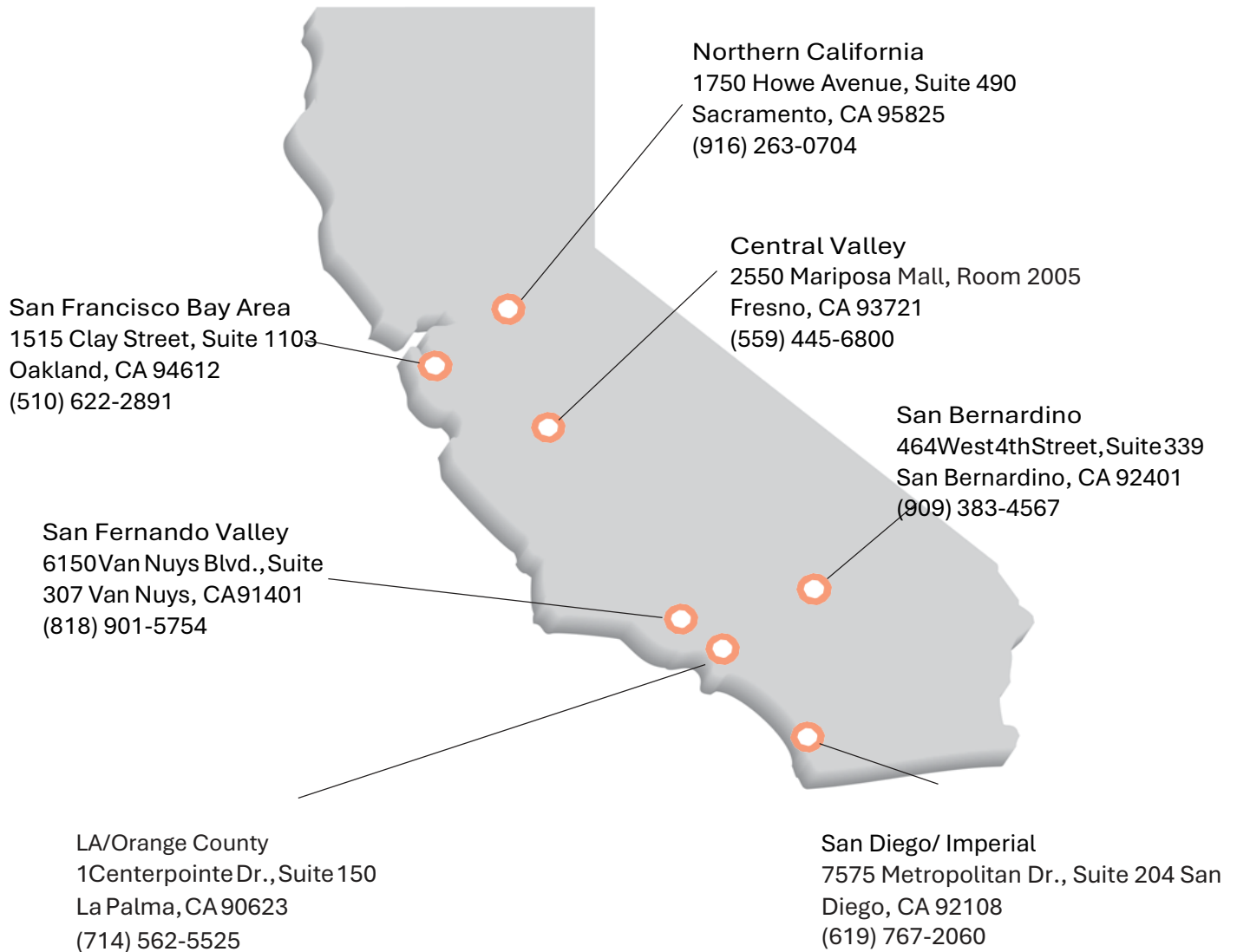
ADDRESS: \_\_\_\_\_

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

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

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

### On-site Assistance Program Area Offices



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

## APPROVAL LOG

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





## Highlands Recreation District

1851 Lexington Avenue • San Mateo, CA 94402

(650) 341-4251 • Fax (650) 349-9627

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# Injury and Illness Prevention

## September 2021



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## Highlands Recreation District

### Injury and Illness Prevention Program

#### **Responsibility**

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

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

#### **Compliance**

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

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

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

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

#### **Communication**

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

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



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including translation where appropriate.

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

## **Hazard Assessment**

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

### **Competent Observer**

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

### **Area**

Pool and Pump Room  
Building and Grounds

Periodic inspections are performed according to the following schedule:

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

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

## **Accident/Exposure Investigations**

Procedures for investigating workplace accident and hazardous substance exposure include:

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



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## **Hazard Correction**

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

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

## **Training and Instruction**

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

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

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

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



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

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

Highlands Recreation District

## Accident, Injury and Illness Investigation Form

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

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

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

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Work area/job of affected employee(s):

---

---

Nature of injury or illness:

---

---

Part(s) of the body affected:

---

---

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

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

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---

What corrective actions will prevent recurrence?

---

---

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



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illness?

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---

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

Yes     No    If no, what has been done?

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

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

**Highlands Recreation District**



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## Hazard Assessment and Correction Record

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

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

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

Unsafe Condition or Work Practice:

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Corrective Action Taken:

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