Highlands Recreation District
Balance Sheet (accrual)
As of August 31, 2016

	8/31/2016	8/31/2015	PRELIM 9/4/16 6/30/2016
ASSETS			
Current Assets			
Checking/Savings			
004000 - Petty Cash	100.00	100.00	100.00
005000 - Boston Private	328,229.09	279,625.82	262,239.48
006000 - Petty Cash-pool	80.00	80.00	80.00
007000 - Bank of New York Mellon	236,838.80	236,405.96	242,044.33
011100 - Cash in Treasury	2,387,255.21	2,036,258.94	2,619,068.26
Total Checking/Savings	2,952,503.10	2,552,470.72	3,123,532.07
Accounts Receivable	-	-	1,325.00
Total Accounts Receivable	-	-	1,325.00
Other Current Assets			
027000 - Interest Receivable	-		5,396.18
040000 - Prepaid Expenses	3,130.90	2,959.84	16,210.79
Total Other Current Assets	3,130.90	2,959.84	21,606.97
Total Current Assets	2,955,634.00	2,555,430.56	3,146,464.04
Fixed Capital Assets, net of depreciation			
Building	3,419,534.29	3,541,790.81	3,439,806.21
Improvements	154,020.80	170,010.44	156,685.74
Equipment	73,111.18	83,215.20	77,082.06
Land	19,532.00	19,532.00	19,532.00
Construction in Progress	-		-
Total Fixed Assets	3,666,198.27	3,814,548.45	3,693,106.01
TOTAL ASSETS	**6,621,832.27**	**6,369,979.01**	**6,839,570.05**
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payables			
064000 - Accounts Payable		3,167.87	48,133.05
Total Accounts Payable	-	3,167.87	48,133.05
Other Current Liabilities			
065000-Payroll Liab	-	-	5,678.17
065010-Payroll Liab-FSA	4,463.76	1,453.35	3,806.44
066400-Accr Sales Tax	459.27	1,019.00	459.27
066500 - Other Accrued Expenses	-		78,321.34
80002 - accr interest pay - bond	-	-	56,152.07
80003 - Bond Principal accrual	-	-	50,000.00
Total Other Current Liabilities	4,923.03	2,472.35	194,417.29
Total Current Liabilities	4,923.03	5,640.22	242,550.34
Long Term Liabilities			
265900 - COP Bond	2,915,000.00	2,975,000.00	2,925,000.00
266000 - Compensated absences	36,772.64	35,999.11	42,757.03
Total Long Term Liabilities	2,951,772.64	3,010,999.11	2,967,757.03
Total Liabilities	2,956,695.67	3,016,639.33	3,210,307.37
Equity			
081300/081400 - Fund Balance	5,793,064.41	5,438,550.69	5,616,145.20
Investment in Capital Asset Net of Debt	751,198.27	839,548.45	718,106.01
Amount to be provided	(2,915,000.00)	(2,975,000.00)	(3,031,152.07)
Change in net position	35,873.92	50,240.54	326,163.54
Total Equity	3,665,136.60	3,353,339.68	3,629,262.68
TOTAL LIABILITIES & EQUITY	**6,621,832.27**	**6,369,979.01**	**6,839,570.05**

Highlands Recreation Center

P&L Budget Comparison (modified accr basis)
July 16 through Aug 16

	Aug 16	Aug 15	July 15-Aug 15	Jul 16 - Aug 16	PROPOSED Budget	17% % of Budget	DIFF Budget - Current YTD	DIFF Curr YTD - Last Yr YTD
Unrestricted beginning Fund Balance					2,257,981.00			
Income								
102100 Property Taxes	0.00	0.00	0.00	0.00	400,000.00	0.00%	400,000.00	-
152100 Interest Earned	391.26	392.04	392.04	391.26	16,000.00	2.45%	15,608.74	(0.78)
187100 State-aid	0.00	0.00	0.00	0.00		0.00%	-	-
232100 Park & Recreation Fees								
ASP	70,416.00	88,913.00	112,912.00	92,148.70	927,500.00	9.94%	835,351.30	(20,763.30)
Pool	52,557.58	52,372.50	101,703.75	93,338.02	464,500.00	20.09%	371,161.98	(8,365.73)
Seasonal Prog	12,392.20	19,614.48	36,285.88	25,619.40	157,900.00	16.23%	132,280.60	(10,666.48)
Fac Rental	9,292.00	8,053.62	15,463.37	18,893.66	104,000.00	18.17%	85,106.34	3,430.29
EEC	69,498.00	58,920.00	125,292.00	156,124.00	855,500.00	18.25%	699,376.00	30,832.00
Other	0.00	-100.00	-100.00	0.00	0.00	0.00%	-	100.00
Transaction fees	1,742.00	2,239.00	4,130.00	3,378.00	23,000.00	14.69%	19,622.00	(752.00)
Total Park & Rec fees	215,897.78	230,012.60	395,687.00	389,501.78	2,532,400.00	15.38%	2,142,898.22	(6,185.22)
264200 Stale-Dated Checks	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
265800 Miscellaneous Revenue **	-941.12	200.30	685.47	4,108.88	30,000.00	13.70%	25,891.12	3,423.41
Total Income	215,347.92	230,604.94	396,764.51	394,001.92	2,978,400.00	13.23%	2,584,398.08	(2,762.59)
					5,236,381.00			
Expense								
411100 Permanent Salaries	36,255.41	34,504.40	51,748.10	50,578.92	472,590.00	10.70%	422,011.08	(1,169.18)
416101 Office Wages	13,621.63	10,556.38	15,981.63	19,337.38	145,166.00	13.32%	125,828.62	3,356.75
416102 Pool Wages	23,971.56	24,247.92	36,235.75	34,360.24	195,000.00	17.62%	160,639.76	(1,875.51)
416103 Maintenance Wages	4,240.75	4,675.51	7,134.01	6,133.25	57,500.00	10.67%	51,366.75	(1,000.76)
416104 Supervision Wages	581.25	363.00	609.50	656.25	9,500.00	6.91%	8,843.75	46.75
416106 EEP Wages	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
416107 ASP/Camp Wages	21,861.53	18,876.30	27,621.70	29,625.17	160,000.00	18.52%	130,374.83	2,003.47
416108 EEC Wages	27,712.26	25,568.69	39,519.63	40,124.92	405,000.00	9.91%	364,875.08	605.29
416110 Vacation Expense	-4,833.60	-987.62	-2,297.56	-5,984.39	2,000.00	-299.22%	7,984.39	(3,686.83)
431100 Social Security	7,900.00	7,277.16	10,908.98	11,039.21	86,685.00	12.73%	75,645.79	132.23
431200 Medicare Contribution	1,847.58	1,701.91	2,550.82	2,581.74	20,949.00	12.32%	18,367.26	30.92
445100 Unemployment Insurance	0.00	0.00	0.00	0.00	1,000.00	0.00%	1,000.00	-
463100 District Employee Benefits	8,728.45	10,464.89	28,170.94	25,719.45	144,574.00	17.79%	118,854.55	(2,451.49)
PAYROLL EXP SUBTOTAL	141,886.82	137,248.54	218,181.50	214,172.14	1,699,964.00	12.60%	1,485,791.86	(4,009.36)
416105 Program Specialist	8,017.19	4,258.94	9,154.19	11,340.02	96,000.00	11.81%	84,659.98	2,185.83
416109 Prog spec-Swimteam	3,738.72	3,979.48	3,979.48	3,738.72	57,000.00	6.56%	53,261.28	(240.76)
512100 Clothing & Uniforms	369.02	0.00	0.00	369.02	10,000.00	3.69%	9,630.98	369.02
515600 Household Expense	2,528.02	3,591.00	5,116.00	5,064.97	46,100.00	10.99%	41,035.03	(51.03)
519300 Office Expense	4,961.28	6,130.54	6,634.81	5,664.89	99,300.00	5.70%	93,635.11	(969.92)
533100 Memberships	3,204.20	129.61	2,722.97	3,302.15	6,150.00	53.69%	2,847.85	579.18
542300 Maintenance-Equipment	399.73	144.73	289.40	1,166.46	18,000.00	6.48%	16,833.54	877.06
545900 Maintenance-Facilities & Imprv	3,378.68	3,774.11	4,197.47	3,997.50	106,500.00	3.75%	102,502.50	(199.97)
563800 Utility Expense	4,870.20	4,774.53	5,261.38	4,870.20	93,300.00	5.22%	88,429.80	(391.18)
572200 Employee Expense Reimb	12.96	39.68	39.68	12.96	1,750.00	0.74%	1,737.04	(26.72)
585600 Contract Expenses	1,185.42	2,405.62	2,634.77	1,414.59	41,250.00	3.43%	39,835.41	(1,220.18)
596600 District Operating Expenses	11,842.51	5,316.48	8,473.47	18,565.17	139,400.00	13.32%	120,834.83	10,091.70
671200 Telephone Service Charges	530.67	554.18	1,075.07	1,051.35	6,200.00	16.96%	5,148.65	(23.72)
673100 Insurance	14,233.50	0.00	23,047.50	23,469.50	65,412.00	35.88%	41,942.50	422.00
721102 F/A Struct. & Imprvmnts not cap.	0.00	0.00	0.00	0.00	5,000.00	0.00%	5,000.00	-
731101 F/A Equipment not capitalized	0.00	0.00	0.00	4,944.55	5,500.00	89.90%	555.45	4,944.55
TOTAL OPERATING EXPENSES	200,958.92	172,347.44	290,807.69	303,144.19	2,496,826.00		2,193,681.81	12,336.50
NET INCOME AFTER OPERATING EXP	14,389.00	58,257.50	105,956.82	90,857.73	481,574.00		390,716.27	(15,099.09)
633100 Bond-Interest Expense	84,228.14	85,428.14	85,428.14	84,228.14	167,256.00	50.36%	83,027.86	(1,200.00)
633200 Bond-Principal Expense	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	100.00%	-	-
721100 Fixed Assets-Structures/Improv	0.00	0.00	0.00	0.00	60,000.00	0.00%	60,000.00	-
721101 Construction in Progress	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
731100 Fixed Assets-Equipment	0.00	0.00	0.00	0.00	9,000.00	0.00%	9,000.00	-
TOTAL FIXED ASSETS	0.00	0.00	0.00	0.00	69,000.00	0.00%	69,000.00	-
NET INC AFTER OPEX, BOND INT & PRINC PYMT. & F/A	-129,839.14	-87,170.64	-39,471.32	-53,370.41	185,318.00		238,688.41	(13,899.09)
80002 Accrued Bond Interest payable				0.00				
80003 Accrued Bond Principal				0.00				
861100 Approp. for Contingencies					325,000.00			
088300 Capital Reserve					473,296.00			
882100 General Reserve					150,000.00			
EEC Building Reserve					300,000.00			
Unassigned Fund balance					1,195,003.00			
					5,236,381.00			

**Escrip $8.58
Bank of NY-Mellon dividends $.20
Bank of NY-Mellon Unreal loss on cd ($949.90)

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**RESTRICTED COP RESERVE 238,330.00

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09/06/16

Highlands Recreation Center
Sales by Item Summary
August 2016

	Aug 16			
	Qty	Amount	% of Sales	Avg Price
Service				
ASP-FALL CAMP	3	955.00	0.4%	318.33
ASP-IN CROWD	45	12,681.00	5.7%	281.80
ASP-Parent Education Night	33	775.00	0.4%	23.48
ASP-SPRING CAMP	1	-2.00	-0.0%	-2.00
ASP-Summer Camp	15	195.00	0.1%	13.00
ASP-WINTER CAMP	1	320.00	0.1%	320.00
ASP Fees		55,467.00	25.1%	
CERT	2	0.00	0.0%	0.00
EARLY EDUCATION CENTER	57	69,498.00	31.5%	1,219.26
Interest Inc	2	391.26	0.2%	195.63
KIDS NITE OUT	9	265.00	0.1%	29.44
Middle School Field Trip	4	0.00	0.0%	0.00
Misc Revenues	2	8.78	0.0%	4.39
POOL-AQUATRACK	1	120.00	0.1%	120.00
POOL-ARTHRITIS	1	32.40	0.0%	32.40
Pool-Drop In	59	7,135.06	3.2%	120.93
POOL-LIFEGUARD	1	205.00	0.1%	205.00
POOL-PREGNANT	2	176.00	0.1%	88.00
POOL-PRETEAM	87	7,079.50	3.2%	81.37
POOL-PRIV/SEM	85	3,331.00	1.5%	39.19
Pool-Rental	6	4,571.25	2.1%	761.88
pool-snack shack	4	820.00	0.4%	205.00
Pool-Swim Lessons	221	19,099.67	8.7%	86.42
Pool-Swim Team	24	2,372.20	1.1%	98.84
Pool-Water Aerobics	5	350.50	0.2%	70.10
Pool Member-Non Resident	69	5,849.00	2.6%	84.77
Pool Member-Resident	28	2,552.00	1.2%	91.14
Rentals		10,517.00	4.8%	
Seasonal Program	122	12,843.20	5.8%	105.27
Special Events		209.00	0.1%	
Sports Leagues		1,120.00	0.5%	
TENNIS COURT KEY	3	60.00	0.0%	20.00
TRANSACTION FEE	419	1,747.00	0.8%	4.17
Total Service		220,743.82	100.0%	
TOTAL		220,743.82	100.0%	

	220,743.82	+
REFUNDS	4,446.00	-
UNREAL LOSS ON COP CD	949.90	-
	215,347.92	*

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09/06/16

Highlands Recreation Center
Sales by Item Summary
July through August 2016

	Jul - Aug 16			
	Qty	Amount	% of Sales	Avg Price
Service				
ASP-FALL CAMP	5	1,550.00	0.4%	310.00
ASP-IN CROWD	47	12,998.00	3.2%	276.55
ASP-Parent Education Night	33	775.00	0.2%	23.48
ASP-SPRING CAMP	3	-45.80	-0.0%	-15.27
ASP-Summer Camp	117	16,600.00	4.1%	141.88
ASP-WINTER CAMP	1	320.00	0.1%	320.00
ASP Fees		63,703.00	15.7%	
CERT	3	0.00	0.0%	0.00
EARLY EDUCATION CENTER	122	156,505.00	38.6%	1,282.83
FITNESS MEMBERSHIP	2	125.00	0.0%	62.50
Interest Inc	2	391.26	0.1%	195.63
KIDS NITE OUT	15	430.00	0.1%	28.67
Middle School Field Trip	9	28.50	0.0%	3.17
Middle School Overnight	3	200.00	0.0%	66.67
Misc Revenues	4	5,058.78	1.2%	1,264.70
POOL-AQUATRACK	4	370.00	0.1%	92.50
POOL-ARTHRITIS	6	206.60	0.1%	34.43
Pool-Barracudas Fitness	2	172.00	0.0%	86.00
POOL-DIVING	2	130.00	0.0%	65.00
Pool-Drop In	91	10,147.30	2.5%	111.51
POOL-LIFEGUARD	7	1,212.00	0.3%	173.14
POOL-PREGNANT	2	176.00	0.0%	88.00
POOL-PRETEAM	153	12,224.90	3.0%	79.90
POOL-PRIV/SEM	214	6,978.00	1.7%	32.61
Pool-Rental	11	6,667.25	1.6%	606.11
pool-snack shack	7	1,164.00	0.3%	166.29
Pool-Swim Lessons	435	30,152.44	7.4%	69.32
Pool-Swim Team	50	4,629.40	1.1%	92.59
Pool-Water Aerobics	11	720.13	0.2%	65.47
Pool Member-Non Resident	146	15,393.00	3.8%	105.43
Pool Member-Resident	55	4,490.00	1.1%	81.64
Rentals		21,428.66	5.3%	
Seasonal Program	177	25,070.40	6.2%	141.64
Special Events		784.00	0.2%	
Sports Leagues		1,535.00	0.4%	
TENNIS COURT KEY	5	100.00	0.0%	20.00
TRANSACTION FEE	816	3,383.00	0.8%	4.15
Total Service		405,772.82	100.0%	
TOTAL		405,772.82	100.0%	

	405,772.82	+
REFUNDS	10,821.00	-
UNREAL LOSS ON CDP CD	949.90	-
	394,001.92	*

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09/06/16

Accrual Basis

Highlands Recreation Center
Profit & Loss by Class
August 2016

	ASP	EEC	OTHER	Pool	Rental	Seasonal Pr...	TOTAL
Income							
152100 · Interest Earned	0.00	379.73	11.53	0.00	0.00	0.00	391.26
232100 · Park & Recreation F...							
232101 · Refunds - Fees	-240.00	0.00	-5.00	-1,136.00	-1,225.00	-1,840.00	-4,446.00
232100 · Park & Recreation...	70,656.00	69,498.00	1,747.00	53,693.58	10,517.00	14,232.20	220,343.78
Total 232100 · Park & Recreat...	70,416.00	69,498.00	1,742.00	52,557.58	9,292.00	12,392.20	215,897.78
265800 · Miscellaneous Reve...	0.00	-941.12	0.00	0.00	0.00	0.00	-941.12
Total Income	70,416.00	68,936.61	1,753.53	52,557.58	9,292.00	12,392.20	215,347.92
Gross Profit	70,416.00	68,936.61	1,753.53	52,557.58	9,292.00	12,392.20	215,347.92
Expense							
411100 · Permanent Salaries	10,382.59	5,981.06	8,157.08	5,438.60	0.00	6,296.08	36,255.41
416101 · Office Wages	0.00	0.00	11,840.38	0.00	0.00	1,781.25	13,621.63
416102 · Pool Wages	0.00	0.00	0.00	23,971.56	0.00	0.00	23,971.56
416103 · Maintenance Wages	0.00	0.00	4,240.75	0.00	0.00	0.00	4,240.75
416104 · Supervision Wages	0.00	0.00	0.00	0.00	581.25	0.00	581.25
416105 · Program Specialist	0.00	0.00	0.00	853.14	0.00	7,164.05	8,017.19
416107 · ASP/Camp Wages	21,861.53	0.00	0.00	0.00	0.00	0.00	21,861.53
416108 · EEC Wages	0.00	27,712.26	0.00	0.00	0.00	0.00	27,712.26
416109 · Program Specialist-...	0.00	0.00	0.00	3,738.72	0.00	0.00	3,738.72
416110 · Vacation Expense	0.00	0.00	-4,833.60	0.00	0.00	0.00	-4,833.60
431100 · Social Security	1,998.64	2,065.15	1,482.21	1,820.38	36.04	497.58	7,900.00
431200 · Medicare Contribution	467.42	482.98	346.66	425.73	8.42	116.37	1,847.58
463100 · District Employee Be...	1,061.31	3,483.05	2,185.49	736.57	0.00	1,262.03	8,728.45
512100 · Clothing & Uniforms	0.00	369.02	0.00	0.00	0.00	0.00	369.02
515600 · Household Expense							
515601 · Recology	0.00	0.00	835.36	0.00	0.00	0.00	835.36
515602 · Janitorial Supplies	0.00	300.55	17.11	0.00	0.00	0.00	317.66
515605 · Cleaning Company	0.00	365.00	1,010.00	0.00	0.00	0.00	1,375.00
Total 515600 · Household Exp...	0.00	665.55	1,862.47	0.00	0.00	0.00	2,528.02
519300 · Office Expense							
519303 · General Office Su...	0.00	0.00	139.00	0.00	0.00	0.00	139.00
519304 · Advertising	0.00	225.01	0.00	0.00	0.00	0.00	225.01
519305 · Postage & Mailin...	0.00	0.00	77.06	0.00	0.00	0.00	77.06
519307 · Other Office Expe...	0.00	200.00	201.22	0.00	0.00	0.00	401.22
519308 · Credit card/ACH fee	0.00	0.00	3,423.59	0.00	0.00	0.00	3,423.59
519309 · Payroll service fees	0.00	0.00	695.40	0.00	0.00	0.00	695.40
Total 519300 · Office Expense	0.00	425.01	4,536.27	0.00	0.00	0.00	4,961.28
533100 · Memberships	100.75	4.59	2,597.61	165.83	0.00	335.42	3,204.20
542300 · Maintenance-Equip...	0.00	0.00	399.73	0.00	0.00	0.00	399.73
545900 · Maintenance-Faciliti...							
545903 · Paint, Solvents & ...	0.00	0.00	0.00	2,063.49	0.00	0.00	2,063.49
545904 · Pool Supplies	0.00	0.00	0.00	334.47	0.00	0.00	334.47
545905 · Locks & Security ...	0.00	77.79	0.00	15.30	0.00	0.00	93.09
545906 · Signage Expense	0.00	0.00	36.00	0.00	0.00	0.00	36.00
545909 · Other General Ma...	0.00	0.00	194.97	0.00	0.00	0.00	194.97
545912 · Vehicle Expense	257.70	0.00	398.96	0.00	0.00	0.00	656.66

Highlands Recreation Center
Profit & Loss by Class
August 2016

	ASP	EEC	OTHER	Pool	Rental	Seasonal Pr...	TOTAL
Total 545900 · Maintenance-F...	257.70	77.79	629.93	2,413.26	0.00	0.00	3,378.68
563800 · Utility Expense							
563801 · P G & E	0.00	513.94	1,924.19	1,360.56	0.00	0.00	3,798.69
563802 · Water	0.00	304.79	255.57	511.15	0.00	0.00	1,071.51
Total 563800 · Utility Expense	0.00	818.73	2,179.76	1,871.71	0.00	0.00	4,870.20
572200 · Employee Expense ...	0.00	0.00	12.96	0.00	0.00	0.00	12.96
585600 · Contract Expenses							
585602 · Bank Admin Fee	0.00	41.67	0.00	0.00	0.00	0.00	41.67
585603 · Legal fees	0.00	0.00	798.75	0.00	0.00	0.00	798.75
585604 · Consultants	0.00	0.00	187.50	0.00	157.50	0.00	345.00
Total 585600 · Contract Expe...	0.00	41.67	986.25	0.00	157.50	0.00	1,185.42
596600 · District Operating Ex...							
596601 · Buses-ASP	3,030.00	0.00	0.00	0.00	0.00	0.00	3,030.00
596602 · Spec Act-ASP	2,400.13	0.00	0.00	0.00	0.00	0.00	2,400.13
596603 · Snacks-ASP	762.96	0.00	0.00	0.00	0.00	0.00	762.96
596604 · Supplies-ASP	515.41	0.00	0.00	0.00	0.00	0.00	515.41
596607 · Misc Exp-POOL	0.00	0.00	0.00	862.59	0.00	0.00	862.59
596608 · Misc Exp-ASP	404.30	0.00	0.00	0.00	0.00	0.00	404.30
596612 · Special Events	0.00	0.00	49.72	0.00	0.00	27.00	76.72
596613 · Conferences/Sem...	0.00	0.00	0.00	0.00	0.00	0.00	0.00
596614 · Pool Supplies	0.00	0.00	0.00	306.59	0.00	0.00	306.59
596617 · Seasonal Programs	72.04	0.00	0.00	0.00	0.00	1,189.23	1,261.27
596621 · EEC supplies	0.00	978.18	0.00	0.00	0.00	0.00	978.18
596622 · EEC Snacks	0.00	722.41	0.00	0.00	0.00	0.00	722.41
596624 · EEC Misc	0.00	60.51	0.00	0.00	0.00	0.00	60.51
596625 · POOL SNACK SH...	0.00	0.00	0.00	261.44	0.00	0.00	261.44
Total 596600 · District Operati...	7,184.84	1,761.10	49.72	1,430.62	0.00	1,216.23	11,642.51
6331 · Bond Interest Expense	0.00	84,228.14	0.00	0.00	0.00	0.00	84,228.14
6332 · Bond Principal exp	0.00	60,000.00	0.00	0.00	0.00	0.00	60,000.00
671200 · Telephone Service C...	0.00	0.00	530.67	0.00	0.00	0.00	530.67
673100 · Insurance							
673102 · CAPRI-GEN INS	0.00	0.00	14,233.50	0.00	0.00	0.00	14,233.50
Total 673100 · Insurance	0.00	0.00	14,233.50	0.00	0.00	0.00	14,233.50
Total Expense	43,314.78	188,116.10	51,437.84	42,866.12	783.21	18,669.01	345,187.06
Net Income	27,101.22	-119,179.49	-49,684.31	9,691.46	8,508.79	-6,276.81	-129,839.14

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Accrual Basis

Highlands Recreation Center
Profit & Loss by Class
July through August 2016

	ASP	EEC	OTHER	Pool	Rental	Seasonal Pr...	TOTAL
Income							
152100 · Interest Earned	0.00	379.73	11.53	0.00	0.00	0.00	391.26
232100 · Park & Recreatio...							
232101 · Refunds - Fees	-4,410.00	-381.00	-5.00	-1,495.00	-2,535.00	-1,995.00	-10,821.00
232100 · Park & Recreat...	96,558.70	156,505.00	3,383.00	94,833.02	21,428.66	27,614.40	400,322.78
Total 232100 · Park & Recr...	92,148.70	156,124.00	3,378.00	93,338.02	18,893.66	25,619.40	389,501.78
265800 · Miscellaneous Re...	0.00	-941.12	50.00	0.00	0.00	5,000.00	4,108.88
Total Income	92,148.70	155,562.61	3,439.53	93,338.02	18,893.66	30,619.40	394,001.92
Gross Profit	92,148.70	155,562.61	3,439.53	93,338.02	18,893.66	30,619.40	394,001.92
Expense							
411100 · Permanent Salaries	14,356.98	8,373.48	11,419.91	7,614.04	0.00	8,814.51	50,578.92
416101 · Office Wages	0.00	0.00	16,837.38	0.00	0.00	2,500.00	19,337.38
416102 · Pool Wages	0.00	0.00	0.00	34,360.24	0.00	0.00	34,360.24
416103 · Maintenance Wa...	0.00	0.00	6,133.25	0.00	0.00	0.00	6,133.25
416104 · Supervision Wages	0.00	0.00	0.00	0.00	656.25	0.00	656.25
416105 · Program Specialist	0.00	0.00	0.00	853.14	0.00	10,486.88	11,340.02
416107 · ASP/Camp Wages	29,625.17	0.00	0.00	0.00	0.00	0.00	29,625.17
416108 · EEC Wages	0.00	40,124.92	0.00	0.00	0.00	0.00	40,124.92
416109 · Program Speciali...	0.00	0.00	0.00	3,738.72	0.00	0.00	3,738.72
416110 · Vacation Expense	0.00	0.00	-5,984.39	0.00	0.00	0.00	-5,984.39
431100 · Social Security	2,709.69	2,924.79	2,088.20	2,597.21	40.69	678.63	11,039.21
431200 · Medicare Contrib...	633.71	684.03	488.37	607.41	9.51	158.71	2,581.74
463100 · District Employee...	4,074.69	10,806.81	5,461.22	2,132.61	0.00	3,244.12	25,719.45
512100 · Clothing & Unifor...	0.00	369.02	0.00	0.00	0.00	0.00	369.02
515600 · Household Expe...							
515601 · Recology	0.00	0.00	835.36	0.00	0.00	0.00	835.36
515602 · Janitorial Sup...	0.00	614.64	714.97	0.00	0.00	0.00	1,329.61
515605 · Cleaning Com...	0.00	730.00	2,170.00	0.00	0.00	0.00	2,900.00
Total 515600 · Household ...	0.00	1,344.64	3,720.33	0.00	0.00	0.00	5,064.97
519300 · Office Expense							
519303 · General Office...	0.00	0.00	392.64	0.00	0.00	0.00	392.64
519304 · Advertising	0.00	225.01	0.00	0.00	0.00	0.00	225.01
519305 · Postage & Mai...	0.00	0.00	95.81	0.00	0.00	0.00	95.81
519307 · Other Office E...	0.00	200.00	238.23	0.00	0.00	0.00	438.23
519308 · Credit card/AC...	0.00	0.00	3,383.69	0.00	0.00	0.00	3,383.69
519309 · Payroll service...	0.00	0.00	1,129.51	0.00	0.00	0.00	1,129.51
Total 519300 · Office Expe...	0.00	425.01	5,239.88	0.00	0.00	0.00	5,664.89
533100 · Memberships	128.67	9.18	2,616.37	180.00	0.00	367.93	3,302.15
542300 · Maintenance-Equ...	0.00	0.00	544.46	622.00	0.00	0.00	1,166.46
545900 · Maintenance-Faci...							
545902 · Plumbing & Pi...	0.00	0.00	647.00	0.00	0.00	0.00	647.00
545903 · Paint, Solvent...	0.00	0.00	0.00	2,063.49	0.00	0.00	2,063.49
545904 · Pool Supplies	0.00	0.00	0.00	228.50	0.00	0.00	228.50
545905 · Locks & Secur...	0.00	155.58	0.00	15.30	0.00	0.00	170.88
545906 · Signage Expe...	0.00	0.00	36.00	0.00	0.00	0.00	36.00
545909 · Other General ...	0.00	0.00	194.97	0.00	0.00	0.00	194.97

Highlands Recreation Center
Profit & Loss by Class
July through August 2016

	ASP	EEC	OTHER	Pool	Rental	Seasonal Pr...	TOTAL
545912 · Vehicle Expense	257.70	0.00	398.96	0.00	0.00	0.00	656.66
Total 545900 · Maintenanc...	257.70	155.58	1,276.93	2,307.29	0.00	0.00	3,997.50
563800 · Utility Expense							
563801 · P G & E	0.00	513.94	1,924.19	1,360.56	0.00	0.00	3,798.69
563802 · Water	0.00	304.79	255.57	511.15	0.00	0.00	1,071.51
Total 563800 · Utility Expe...	0.00	818.73	2,179.76	1,871.71	0.00	0.00	4,870.20
572200 · Employee Expen...	0.00	0.00	12.96	0.00	0.00	0.00	12.96
585600 · Contract Expenses							
585602 · Bank Admin Fee	0.00	83.34	0.00	0.00	0.00	0.00	83.34
585603 · Legal fees	0.00	0.00	798.75	0.00	0.00	0.00	798.75
585604 · Consultants	0.00	0.00	375.00	0.00	157.50	0.00	532.50
Total 585600 · Contract Ex...	0.00	83.34	1,173.75	0.00	157.50	0.00	1,414.59
596600 · District Operating...							
596601 · Buses-ASP	3,766.00	0.00	0.00	0.00	0.00	0.00	3,766.00
596602 · Spec Act-ASP	7,438.63	0.00	0.00	0.00	0.00	0.00	7,438.63
596603 · Snacks-ASP	762.96	0.00	0.00	0.00	0.00	0.00	762.96
596604 · Supplies-ASP	515.41	0.00	0.00	0.00	0.00	0.00	515.41
596607 · Misc Exp-POOL	0.00	0.00	0.00	1,209.06	0.00	0.00	1,209.06
596608 · Misc Exp-ASP	569.80	0.00	0.00	0.00	0.00	0.00	569.80
596612 · Special Events	0.00	0.00	227.13	0.00	0.00	54.00	281.13
596613 · Conferences/S...	0.00	0.00	0.00	300.00	0.00	0.00	300.00
596614 · Pool Supplies	0.00	0.00	0.00	107.59	0.00	0.00	107.59
596617 · Seasonal Prog...	72.04	0.00	0.00	0.00	0.00	1,189.23	1,261.27
596621 · EEC supplies	0.00	978.18	0.00	0.00	0.00	0.00	978.18
596622 · EEC Snacks	0.00	722.41	0.00	0.00	0.00	0.00	722.41
596624 · EEC Misc	0.00	231.02	0.00	0.00	0.00	0.00	231.02
596625 · POOL SNACK ...	0.00	0.00	0.00	421.71	0.00	0.00	421.71
Total 596600 · District Ope...	13,124.84	1,931.61	227.13	2,038.36	0.00	1,243.23	18,565.17
6331 · Bond Interest Expe...	0.00	84,228.14	0.00	0.00	0.00	0.00	84,228.14
6332 · Bond Principal exp	0.00	60,000.00	0.00	0.00	0.00	0.00	60,000.00
671200 · Telephone Servic...	0.00	0.00	1,051.35	0.00	0.00	0.00	1,051.35
673100 · Insurance							
673101 · CAPRI-WORK...	2,309.00	2,309.00	1,847.20	1,847.20	0.00	923.60	9,236.00
673102 · CAPRI-GEN INS	0.00	0.00	14,233.50	0.00	0.00	0.00	14,233.50
Total 673100 · Insurance	2,309.00	2,309.00	16,080.70	1,847.20	0.00	923.60	23,469.50
7311 · Fixed Assets-Equim...							
731101 · Equip-Not Cap...	0.00	0.00	4,944.55	0.00	0.00	0.00	4,944.55
Total 7311 · Fixed Assets-...	0.00	0.00	4,944.55	0.00	0.00	0.00	4,944.55
Total Expense	67,220.45	214,588.28	75,512.11	60,769.93	863.95	28,417.61	447,372.33
Net Income	24,928.25	-59,025.67	-72,072.58	32,568.09	18,029.71	2,201.79	-53,370.41

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#2625

CODE NO.	PAYABLE TO:	PURPOSE	AMOUNT
4161	SANDRA BURGESS	PROG SPEC 8/16	469.14
4161	JOHN GRADWOHL	PROG SPEC 8/16	390.00
4161	PENINSULA BOXING	PROG SPEC 8-10/16	660.00
4161	READY SET SPORTS	PROG SPEC 8-9/16	423.65
4161	ZACHARY WOLFE	PROG SPEC 8/16	3,762.72
4631	KAISER FOUNDATION HEALTH PLAN	INS 10/16	5,537.34
4631	PLIC	INS 10/16	1,260.38
5156	MAINTENANCE SYSTEMS MANAGEMENT, INC	SERV 9/16	1,225.00
5156	RECOLOGY	SERV 8/16	835.36
5156	SUPPLYWORKS	SUPPLIES 8/16	292.03
5193	FLYWIRE	SERV 9/16	49.00
5459	DAU PRODUCTS	POOL CHEM 8/16	896.31
5459	KIEFER	POOL MAINT 8/16	174.95
5638	CA WATER	SERV 8/16	990.55
5638	PG &E	SERV 8-9/16	4383.25
5722	JEFF SCHWARTZ	PERS MILEAGE 8/16	34.56
5856	PORTOR GOLTZ	LEGAL FEES 8/16	562.50
5856	RJ RICCIARDI, INC	AUDIT '15-16, 8/16	750.00
5966	CRYSTAL SPRINGS UNITED METHODIST CHURCH	IC RENT 8/16	550.00
5966	DEPT OF JUSTICE	FINGERPRINTS 8/16	64.00
5966	DEPT OF SOCIAL SERVICES	ASP LICENSING 10/16-9/17	726.00
7311	AQUATIC COMMERCIAL INDUSTRIES	POOL PUMP IMPELLER KIT 9/16	3,192.16
	#6331-$84,228.14, #6332-$60,000.00, #00700-$(4635.56)		
	US BANK	SUPPLIES 7-8/16	9,841.82
	#5459-$802.44, #5966-$7146.21, #5193-$839.56		
	#5121-$1029.03, #5156-$24.58		
	CITI CARDS	SUPPLIES 8/16	48.84
	#5193- $48.84		
			31,148.70

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

HIGHLANDS RECREATION DISTRICT

SEPTEMBER 13, 2016
DATE

GENERAL MANAGER

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

SIGNED & SEALED THIS 13TH DAY OF SEPTEMBER 2016