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

	1/31/2016	1/31/2015	FINAL AUDITED 6/30/2015
ASSETS			
Current Assets			
Checking/Savings			
004000 - Petty Cash	100.00	100.00	100.00
005000 - Boston Private Bank	266,966.77	237,608.34	258,723.41
006000 - Petty Cash-pool	80.00	100.00	100.00
007000 - Bank of New York Mellon	237,107.27	237,709.42	238,329.94
011100 - Cash in Treasury	2,212,720.94	1,895,054.23	2,199,872.45
Total Checking/Savings	2,716,974.98	2,370,571.99	2,697,125.80
Accounts Receivable		-	
Total Accounts Receivable	-	-	-
Other Current Assets			
027000 - Interest Receivable			3,496.65
040000 - Prepaid Expenses	633.43	821.50	13,661.07
Total Other Current Assets	633.43	821.50	17,157.72
Total Current Assets	2,717,608.41	2,371,393.49	2,714,283.52
Fixed Capital Assets, net of depreciation			
Building	3,490,486.01	3,613,617.53	3,562,312.73
Improvements	163,348.09	179,337.73	172,675.38
Equipment	78,314.60	98,237.81	87,268.56
Land	19,532.00	19,532.00	19,532.00
Construction in Progress	-	8,530.79	-
Total Fixed Assets	3,751,680.70	3,919,255.86	3,841,788.67
TOTAL ASSETS	**6,469,289.11**	**6,290,649.35**	**6,556,072.19**
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payables			
064000 - Accounts Payable	-	327.65	52,233.02
Total Accounts Payable	-	327.65	52,233.02
Other Current Liabilities			
065000-Payroll Liab		2,000.00	4,165.53
065010-Payroll Liab-FSA	1,657.59	1,793.08	849.65
066400-Accr Sales Tax	1,019.00	2,218.00	1,019.00
066500 - Other Accrued Expenses	-		64,457.10
80002 - accr interest pay - bond	70,190.10	71,190.10	56,952.08
80003 - Bond Principal accrual	25,000.00	25,000.00	50,000.00
Total Other Current Liabilities	97,866.69	102,201.18	177,443.36
Total Current Liabilities	97,866.69	102,528.83	229,676.38
Long Term Liabilities			
265900 - COP Bond	2,950,000.00	3,010,000.00	2,985,000.00
266000 - Compensated absences	39,750.38	37,719.75	38,296.67
Total Long Term Liabilities	2,989,750.38	3,047,719.75	3,023,296.67
Total Liabilities	3,087,617.07	3,150,248.58	3,252,973.05
Equity			
081300/081400 - Fund Balance	5,571,608.54	5,430,796.98	5,452,530.82
Investment in Capital Asset Net of Debt	776,680.70	884,255.86	806,788.67
Amount to be provided	(3,045,190.10)	(3,106,190.10)	(3,091,952.08)
Change in net position	78,572.90	(68,461.97)	135,731.73
Total Equity	3,381,672.04	3,140,400.77	3,303,099.14
TOTAL LIABILITIES & EQUITY	**6,469,289.11**	**6,290,649.35**	**6,556,072.19**

Highlands Recreation Center

P&L Budget Comparison (modified accr basis)
July 15 through Jan 16

	Jan 16	Jan 15	July 14-Jan 15	Jul 15 - Jan 16	Budget	58% % of Budget	DIFF Budget - Current YTD	DIFF Curr YTD - Last Yr YTD
Unrestricted beginning Fund Balance					2,257,981.00			
Income								
102100 Property Taxes	165,023.67	153,651.16	189,433.89	203,865.99	365,000.00	55.85%	161,134.01	14,432.10
152100 Interest Earned	395.43	389.01	5,454.29	6,149.55	14,500.00	42.41%	8,350.45	695.26
187100 State-aid	0.00	0.00	0.00	0.00		0.00%	-	-
232100 Park & Recreation Fees								
ASP	83,142.00	81,310.36	376,791.90	428,848.00	861,000.00	49.81%	432,152.00	52,056.10
Pool	36,437.64	39,928.50	270,608.81	255,308.75	494,500.00	51.63%	239,191.25	(15,300.06)
Seasonal Prog	13,087.00	11,527.25	81,996.35	101,403.34	153,900.00	65.89%	52,496.66	19,406.99
Fac Rental	7,150.00	8,226.15	50,186.65	57,259.87	85,500.00	66.97%	28,240.13	7,073.22
EEC	85,087.00	74,347.00	418,651.40	485,960.00	760,000.00	63.94%	274,040.00	67,308.60
Other	-25.00	40.00	495.00	-207.25	0.00	0.00%	207.25	(702.25)
Transaction fees	2,067.00	2,013.00	12,274.00	12,501.00	23,000.00	54.35%	10,499.00	227.00
Total Park & Rec fees	226,945.64	217,392.26	1,211,004.11	1,341,073.71	2,377,900.00	56.40%	1,036,826.29	130,069.60
264200 Stale-Dated Checks	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
265800 Miscellaneous Revenue **	-319.34	4,198.12	7,142.74	4,807.03	2,500.00	192.28%	(2,307.03)	(2,335.71)
Total Income	392,045.40	375,630.55	1,413,035.03	1,555,896.28	2,759,900.00	56.38%	1,204,003.72	142,861.25
					5,017,881.00			
Expense								
411100 Permanent Salaries	35,776.75	29,075.84	252,433.06	250,261.95	465,643.00	53.75%	215,381.05	(2,171.11)
416101 Office Wages	10,330.96	9,942.16	73,810.83	73,836.21	132,563.00	55.70%	58,726.79	25.38
416102 Pool Wages	8,634.10	10,994.16	122,680.20	97,298.41	217,000.00	44.84%	119,701.59	(25,381.79)
416103 Maintenance Wages	3,912.50	5,093.59	35,625.60	31,232.64	64,480.00	48.44%	33,247.36	(4,392.96)
416104 Supervision Wages	731.63	412.50	4,468.36	4,672.02	7,700.00	60.68%	3,027.98	203.66
416106 EEP Wages	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
416107 ASP/Camp Wages	7,948.15	7,964.03	79,632.71	81,568.86	152,884.00	53.35%	71,315.14	1,936.15
416108 EEC Wages	23,977.11	26,358.39	176,466.66	187,168.46	373,000.00	50.18%	185,831.54	10,701.80
416110 Vacation Expense	1,643.47	506.45	-16,927.06	1,453.71	10,000.00	14.54%	8,546.29	18,380.77
431100 Social Security	5,590.85	5,519.52	45,861.71	44,644.64	84,796.00	52.65%	40,151.36	(1,217.07)
431200 Medicare Contribution	1,307.53	1,290.85	10,746.00	10,441.03	19,786.00	52.77%	9,344.97	(304.97)
445100 Unemployment Insurance	0.00	0.00	0.00	545.00	2,500.00	21.80%	1,955.00	545.00
463100 District Employee Benefits	8,295.20	10,443.42	64,148.93	81,610.21	130,264.00	62.65%	48,653.79	17,461.28
PAYROLL EXP SUBTOTAL	108,148.25	107,600.91	848,947.00	864,733.14	1,660,616.00	52.07%	795,882.86	15,786.14
416105 Program Specialist	1,888.14	1,866.17	34,284.15	50,887.08	99,000.00	51.40%	48,112.92	16,602.93
416109 Prog spec-Swimteam	4,799.04	4,485.47	27,216.45	27,838.58	60,000.00	46.40%	32,161.42	622.13
512100 Clothing & Uniforms	259.51	244.41	3,276.85	2,502.67	10,300.00	24.30%	7,797.33	(774.18)
515600 Household Expense	3,703.47	2,095.53	20,379.20	21,353.82	41,600.00	51.33%	20,246.18	974.62
519300 Office Expense	9,811.22	9,577.94	46,453.01	41,846.03	97,900.00	42.74%	56,053.97	(4,606.98)
533100 Memberships	543.34	28.34	5,622.73	5,677.48	5,850.00	97.05%	172.52	54.75
542300 Maintenance-Equipment	-11,145.78	1,475.63	6,409.83	3,709.70	14,000.00	26.50%	10,290.30	(2,700.13)
545900 Maintenance-Facilities & Imprv	5,159.94	4,852.13	57,560.32	70,398.70	149,300.00	47.15%	78,901.30	12,838.38
563800 Utility Expense	7,151.01	7,368.22	48,636.69	43,720.29	103,100.00	42.41%	59,379.71	(4,916.40)
572200 Employee Expense Reimb	0.00	0.00	70.56	173.08	1,750.00	9.89%	1,576.92	102.52
585600 Contract Expenses	4,538.75	3,471.75	22,153.89	22,835.80	50,250.00	45.44%	27,414.20	681.91
596600 District Operating Expenses	6,541.50	7,061.03	58,991.29	59,370.75	133,700.00	44.41%	74,329.25	379.46
671200 Telephone Service Charges	470.16	495.94	3,484.60	3,650.08	6,200.00	58.87%	2,549.92	165.48
673100 Insurance	24,116.50	3,439.00	44,189.00	55,597.00	62,962.00	88.30%	7,365.00	11,408.00
721102 F/A Struct. & Imprvmnts not cap.	0.00	3,040.00	8,940.00	0.00	5,000.00	0.00%	5,000.00	(8,940.00)
731101 F/A Equipment not capitalized	0.00	1,657.20	7,439.29	1,634.54	17,500.00	9.34%	15,865.46	(5,804.75)
TOTAL OPERATING EXPENSES	165,985.05	158,759.67	1,244,054.86	1,275,928.74	2,519,028.00		1,243,099.26	31,873.88
NET INCOME AFTER OPERATING EXP	226,060.35	216,870.88	168,980.17	279,967.54	240,872.00		(39,095.54)	110,987.37
633100 Bond-Interest Expense	0.00	0.00	86,528.14	85,428.14	169,656.00	50.35%	84,227.86	(1,100.00)
633200 Bond-Principal Expense	0.00	0.00	55,000.00	60,000.00	60,000.00	100.00%	-	5,000.00
721100 Fixed Assets-Structures/Improv	0.00	0.00	0.00	0.00	20,000.00	0.00%	20,000.00	-
721101 Construction in Progress	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
731100 Fixed Assets-Equipment	12,620.51	0.00	0.00	12,620.51	18,000.00	70.11%	5,379.49	12,620.51
TOTAL FIXED ASSETS	12,620.51	0.00	0.00	12,620.51	38,000.00	33.21%	25,379.49	12,620.51
NET INC AFTER OPEX, BOND INT & PRINC PYMT. & F/A	213,439.84	216,870.88	27,452.03	121,918.89	-26,784.00		(148,702.89)	94,466.86
80002 Accrued Bond Interest payable				70,190.10				
80003 Accrued Bond Principal				25,000.00				
861100 Approp. for Contingencies					300,000.00			
088300 Capital Reserve					473,296.00			
882100 General Reserve					150,000.00			
EEC Building Reserve					100,000.00			
Unassigned Fund balance					1,207,901.00			
					5,017,881.00			

**Bank of New York-Mellon-unrealized loss on CD ($1,150.05)
Escrip-contribution $10.71
ASP donation (Pelayo family) $600.00
EEC trike fund $220.00

**RESTRICTED COP RESERVE 238,330.00

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Highlands Recreation Center
Sales by Item Summary
January 2016

	Jan 16			
	Qty	Amount	% of Sales	Avg Price
Service				
ASP-FALL CAMP	1	-150.00	-0.0%	-150.00
ASP-IN CROWD	51	9,762.00	2.5%	191.41
ASP-Parent Education Night	7	0.00	0.0%	0.00
ASP-SPRING CA	7	1,640.00	0.4%	234.29
ASP-WINTER CA	14	1,337.00	0.3%	95.50
ASP Fees		71,044.00	18.0%	
BASKETBALL	9	546.00	0.1%	60.67
Camperoo Coder Studio	5	2,025.00	0.5%	405.00
CAMPEROO GAMER STUDIO	5	1,855.00	0.5%	371.00
CERT	7	0.00	0.0%	0.00
CHESS	8	790.00	0.2%	98.75
COOKING	1	-45.00	-0.0%	-45.00
DRAMA	2	210.00	0.1%	105.00
DRAWING	10	752.00	0.2%	75.20
EARLY EDUC PR	84	85,087.00	21.5%	1,012.94
ENGINEERING	4	805.00	0.2%	201.25
FITNESS MEMBE	1	45.00	0.0%	45.00
Golf	2	0.00	0.0%	0.00
GYMNASTICS	3	315.00	0.1%	105.00
HOOPSTERS	34	2,335.00	0.6%	68.68
Interest Inc	2	395.43	0.1%	197.72
JAZZERCISE	6	380.00	0.1%	63.33
KIDS NITE OUT	35	790.00	0.2%	22.57
MAD SCIENCE	5	815.00	0.2%	163.00
MIDDLE SCHOOL KICKBALL, DODGEBA	1	30.00	0.0%	30.00
Misc Revenues	3	830.71	0.2%	276.90
MOVIE NIGHT	1	14.00	0.0%	14.00
OTHER	1	-25.00	-0.0%	-25.00
pickle ball	1	20.00	0.0%	20.00
POOL-AQUATRAC	3	360.00	0.1%	120.00
POOL-ARTHRITIS	5	235.20	0.1%	47.04
POOL-DIVING	2	130.00	0.0%	65.00
Pool-Drop In	25	588.00	0.1%	23.52
POOL-LIFEGUAR	3	652.50	0.2%	217.50
Pool-Nonres		3,513.00	0.9%	
POOL-PRETEAM	115	9,590.80	2.4%	83.40
POOL-PRIV/SEM	113	3,852.00	1.0%	34.09
Pool-Resi		2,119.40	0.5%	
Pool-Swim Les	85	4,472.00	1.1%	52.61
Pool-Swimteam	24	2,532.10	0.6%	105.50
Pool-Wtr Work	11	711.89	0.2%	64.72
Property Taxe	1	165,023.67	41.8%	165,023.67
RECBALL	3	315.00	0.1%	105.00
Rental-Gym/So	9	2,241.50	0.6%	249.06
rental-MPR	11	2,137.50	0.5%	194.32
Rental-Pool	8	7,728.75	2.0%	966.09
Rental-Tennis	1	3,121.00	0.8%	3,121.00
SNOWTRIP	9	675.00	0.2%	75.00
SOCCER		221.00	0.1%	
SOUL LINE DANCE	4	560.00	0.1%	140.00
Tennis Lesson		534.00	0.1%	
THEATER WORKSHOP	1	-35.00	-0.0%	-35.00
TRANSACTION FEE	509	2,077.00	0.5%	4.08
Total Service		394,959.45	100.0%	
TOTAL		**394,959.45**	**100.0%**	

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394,959.45 +
REFUNDS 1,764.00 -
UNREAL LOSS ON CD-COP 1,150.05 -
392,045.40 *

Highlands Recreation Center
Sales by Item Summary
July 2015 through January 2016

	Jul '15 - Jan 16			
	Qty	Amount	% of Sales	Avg Price
Service				
AARP DRIVING	2.00	0.00	0.0%	0.00
ASP-FALL CAMP	244.00	49,260.00	3.13%	201.89
ASP-IN GROWD	208.00	51,438.00	3.26%	247.30
ASP-Parent Education Night	7.00	0.00	0.0%	0.00
ASP-SPRING CA	8.00	2,025.00	0.13%	253.13
ASP-Summer Cp	67.00	1,435.00	0.09%	21.42
ASP-WINTER CA	136.00	18,718.00	1.19%	135.64
ASP Fees		306,279.00	19.43%	
BABYSITTING	4.00	250.00	0.02%	62.50
BACK TO SCHOOL	43.00	1,075.00	0.07%	25.00
BASKETBALL	21.00	1,440.00	0.09%	68.57
Camperoo Coder Studio	5.00	2,025.00	0.13%	405.00
CAMPEROO GAMER STUDIO	10.00	3,880.00	0.25%	388.00
CERT	16.00	0.00	0.0%	0.00
CHESS	36.00	3,448.00	0.22%	95.78
CLIMBING	8.00	1,230.00	0.08%	153.75
concert	1.00	1,058.00	0.07%	1,058.00
COOKING	9.00	1,343.00	0.09%	149.22
CORNHOLE	19.00	859.00	0.05%	45.21
destination science	1.00	-193.00	-0.01%	-193.00
DRAMA	2.00	210.00	0.01%	105.00
DRAWING	52.00	5,032.00	0.32%	96.77
DRIVING SCHOO	5.00	137.00	0.01%	27.40
EARLY EDUC PR	394.00	485,960.00	30.83%	1,233.40
ENGINEERING	24.00	3,932.50	0.25%	163.85
FITNESS MEMBE	6.00	275.00	0.02%	45.83
GARAGE SALE	7.00	142.76	0.01%	20.39
Golf	26.00	6,120.00	0.39%	235.57
GUITAR	20.00	2,797.00	0.18%	139.85
GYMNASTICS	54.00	5,380.00	0.34%	99.63
HALLOWEEN	141.00	4,021.00	0.26%	28.52
HOLIDAY EVENT	1.00	743.00	0.05%	743.00
HOOPSTERS	69.00	3,638.25	0.23%	52.74
Interest Inc	13.00	6,149.55	0.39%	473.04
Jazz Dance		135.00	0.01%	
JAZZERCISE	26.00	1,785.00	0.11%	68.65
Jr. Academy	3.00	535.00	0.03%	178.33
KIDS NITE OUT	202.00	4,880.00	0.31%	24.16
leadership	44.00	8,585.00	0.55%	195.11
LUNCHTIME ENRICHMENT	1.00	7,325.00	0.47%	7,325.00
MAD SCIENCE	26.00	3,230.00	0.21%	124.23
Mandarin After School Program	8.00	2,694.00	0.17%	336.75
MIDDLE SCHOOL KICKBALL, DODGEBA	27.00	370.00	0.02%	13.70
middle School Overnight	2.00	125.00	0.01%	62.50
Misc Revenues	33.00	7,745.95	0.49%	234.73
MOVIE NIGHT	3.00	87.00	0.01%	29.00
OTHER	6.00	-350.00	-0.02%	-58.33
PENINSULA WINERY TOUR	10.00	245.00	0.02%	24.50
pickle ball	10.00	210.00	0.01%	21.00
POOL-AQUATRAC	26.00	1,410.00	0.09%	54.23
POOL-ARTHRITIS	35.00	1,422.60	0.09%	40.65
POOL-BBQ	2.00	50.00	0.0%	25.00
POOL-DIVING	39.00	1,647.00	0.1%	42.23
Pool-Drop In	237.00	17,124.00	1.09%	72.25
Pool-Fall Break Splash Camp	8.00	0.00	0.0%	0.00
POOL-LIFEGUAR	22.00	3,858.10	0.25%	175.28
Pool-Nonres		38,515.55	2.44%	
POOL-PRETEAM	681.00	54,497.27	3.46%	80.03
POOL-PRIV/SEM	763.00	26,487.00	1.68%	34.71
Pool-Resi		17,155.80	1.09%	
pool-snack shack	34.00	3,241.50	0.21%	95.34
Pool-Swim Les	1,044.00	56,049.00	3.56%	53.69
Pool-Swimteam	160.00	15,262.70	0.97%	95.39
Pool-Wtr Work	65.00	3,748.48	0.24%	57.67
Pre-K Letter School	6.00	189.00	0.01%	31.50
Property Taxe	5.00	203,865.99	12.93%	40,773.20
Public Speaking	9.00	4,476.00	0.28%	497.22
PUMPKIN PATCH	5.00	444.00	0.03%	88.80
RECBALL	9.00	860.00	0.06%	95.56
Rental-Gym/So	57.00	14,299.50	0.91%	250.69
rental-MPR	119.00	21,086.00	1.34%	177.19
Rental-Other	1.00	86.12	0.01%	86.12
Rental-Pool	45.00	18,266.75	1.16%	405.93
Rental-Tennis	16.00	23,912.00	1.52%	1,594.13
SELF DEFENSE	1.00	80.00	0.01%	80.00
SNOWTRIP	9.00	675.00	0.04%	75.00
SOCCER		7,169.00	0.46%	
SOCCER CAMP	1.00	225.00	0.01%	225.00
SOUL LINE DANCE	30.00	3,758.00	0.24%	125.27
SPANISH	1.00	-54.00	-0.0%	-54.00
Sports Camp	3.00	-440.00	-0.03%	-146.67
TAP	24.00	1,797.50	0.11%	74.90
TENNIS COURT	3.00	60.00	0.0%	20.00
Tennis Lesson		9,539.32	0.61%	
THEATER WORKSHOP	66.00	5,292.00	0.34%	80.18
TRANSACTION FEE	3,080.00	12,536.00	0.8%	4.07
WINE & DESIGN	2.00	30.00	0.0%	15.00
Total Service		1,576,267.18	100.0%	
TOTAL		1,576,267.18	100.0%	

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1,576,267.18 +
REFUNDS 17,426.98 -
UNREAL LOSS ON CD (COPS) 2,938.92 -
MOVIE NITE PC DIFF 5.00 -
1,555,896.28 *

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02/04/16

Accrual Basis

Highlands Recreation Center
Profit & Loss by Class
January 2016

	ASP	EEC	OTHER	Pool	Rental	Seasonal Pr...	TOTAL
Income							
102100 · Property Taxes	0.00	0.00	165,023.67	0.00	0.00	0.00	165,023.67
152100 · Interest Earned	0.00	379.73	15.70	0.00	0.00	0.00	395.43
232100 · Park & Recreation Fe...							
232101 · Refunds - Fees	-1,281.00	0.00	-10.00	-48.00	-350.00	-75.00	-1,764.00
232100 · Park & Recreation...	84,423.00	85,087.00	2,052.00	36,485.64	7,500.00	13,162.00	228,709.64
Total 232100 · Park & Recreati...	83,142.00	85,087.00	2,042.00	36,437.64	7,150.00	13,087.00	226,945.64
265800 · Miscellaneous Reven...	600.00	-919.34	0.00	0.00	0.00	0.00	-319.34
Total Income	83,742.00	84,547.39	167,081.37	36,437.64	7,150.00	13,087.00	392,045.40
Gross Profit	83,742.00	84,547.39	167,081.37	36,437.64	7,150.00	13,087.00	392,045.40
Expense							
411100 · Permanent Salaries	9,935.98	5,949.01	8,157.08	5,438.60	0.00	6,296.08	35,776.75
416101 · Office Wages	0.00	0.00	8,719.54	0.00	0.00	1,611.42	10,330.96
416102 · Pool Wages	0.00	0.00	0.00	8,634.10	0.00	0.00	8,634.10
416103 · Maintenance Wages	0.00	0.00	3,912.50	0.00	0.00	0.00	3,912.50
416104 · Supervision Wages	0.00	0.00	0.00	0.00	656.25	75.38	731.63
416105 · Program Specialist	0.00	0.00	0.00	623.34	0.00	1,264.80	1,888.14
416107 · ASP/Camp Wages	7,948.15	0.00	0.00	0.00	0.00	0.00	7,948.15
416108 · EEC Wages	0.00	23,977.11	0.00	0.00	0.00	0.00	23,977.11
416109 · Program Specialist-S...	0.00	0.00	0.00	4,799.04	0.00	0.00	4,799.04
416110 · Vacation Expense	0.00	0.00	1,643.47	0.00	0.00	0.00	1,643.47
431100 · Social Security	1,107.28	1,834.79	1,250.91	864.76	40.69	492.42	5,590.85
431200 · Medicare Contribution	258.96	429.10	292.55	202.24	9.52	115.16	1,307.53
463100 · District Employee Be...	1,895.09	1,708.81	2,091.72	1,367.96	0.00	1,231.62	8,295.20
512100 · Clothing & Uniforms	194.63	0.00	0.00	64.88	0.00	0.00	259.51
515600 · Household Expense							
515601 · Recology	0.00	0.00	835.36	0.00	0.00	0.00	835.36
515602 · Janitorial Supplies	0.00	769.22	873.89	0.00	0.00	0.00	1,643.11
515605 · Cleaning Company	0.00	365.00	860.00	0.00	0.00	0.00	1,225.00
Total 515600 · Household Exp...	0.00	1,134.22	2,569.25	0.00	0.00	0.00	3,703.47
519300 · Office Expense							
519303 · General Office Su...	0.00	0.00	550.06	0.00	0.00	0.00	550.06
519304 · Advertising	0.00	75.00	75.00	0.00	0.00	0.00	150.00
519305 · Postage & Mailing...	0.00	0.00	106.00	0.00	0.00	0.00	106.00
519307 · Other Office Expe...	0.00	0.00	4,457.39	0.00	0.00	0.00	4,457.39
519308 · Credit card/ACH fee	0.00	0.00	3,455.33	0.00	0.00	0.00	3,455.33
519309 · Payroll service fees	0.00	0.00	1,092.44	0.00	0.00	0.00	1,092.44
Total 519300 · Office Expense	0.00	75.00	9,736.22	0.00	0.00	0.00	9,811.22
533100 · Memberships	179.17	0.00	55.00	14.17	0.00	295.00	543.34
542300 · Maintenance-Equipm...	0.00	1,330.00	144.73	-12,620.51	0.00	0.00	-11,145.78
545900 · Maintenance-Facilitie...							
545903 · Paint, Solvents & ...	0.00	0.00	0.00	2,007.21	0.00	0.00	2,007.21
545904 · Pool Supplies	0.00	0.00	0.00	346.28	0.00	0.00	346.28
545906 · Signage Expense	0.00	0.00	18.95	0.00	0.00	0.00	18.95
545909 · Other General Mai...	0.00	0.00	207.22	0.00	0.00	0.00	207.22
545912 · Vehicle Expense	0.00	0.00	301.12	0.00	0.00	0.00	301.12

Highlands Recreation Center
Profit & Loss by Class
January 2016

	ASP	EEC	OTHER	Pool	Rental	Seasonal Pr...	TOTAL
545913 · Ground/Facility Im...	0.00	0.00	2,279.16	0.00	0.00	0.00	2,279.16
Total 545900 · Maintenance-F...	0.00	0.00	2,806.45	2,353.49	0.00	0.00	5,159.94
563800 · Utility Expense							
563801 · P G & E	0.00	0.00	2,674.09	3,692.07	0.00	0.00	6,366.16
563802 · Water	0.00	233.24	183.86	367.75	0.00	0.00	784.85
Total 563800 · Utility Expense	0.00	233.24	2,857.95	4,059.82	0.00	0.00	7,151.01
585600 · Contract Expenses							
585601 · Audit Fees	0.00	0.00	405.00	0.00	0.00	0.00	405.00
585602 · Bank Admin Fee	0.00	500.00	0.00	0.00	0.00	0.00	500.00
585603 · Legal fees	0.00	0.00	1,293.75	0.00	0.00	0.00	1,293.75
585604 · Consultants	0.00	0.00	2,250.00	90.00	0.00	0.00	2,340.00
Total 585600 · Contract Expen...	0.00	500.00	3,948.75	90.00	0.00	0.00	4,538.75
596600 · District Operating Ex...							
596602 · Spec Act-ASP	72.50	0.00	0.00	0.00	0.00	0.00	72.50
596603 · Snacks-ASP	419.03	0.00	0.00	0.00	0.00	0.00	419.03
596604 · Supplies-ASP	750.03	0.00	0.00	0.00	0.00	0.00	750.03
596607 · Misc Exp-POOL	0.00	0.00	0.00	461.00	0.00	0.00	461.00
596608 · Misc Exp-ASP	293.67	0.00	0.00	0.00	0.00	0.00	293.67
596612 · Special Events	0.00	0.00	0.00	0.00	0.00	644.69	644.69
596613 · Conferences/Semi...	166.20	0.00	0.00	175.20	0.00	156.20	497.60
596614 · Pool Supplies	0.00	0.00	0.00	109.78	0.00	0.00	109.78
596615 · Sport League	0.00	0.00	0.00	0.00	0.00	438.00	438.00
596616 · Incrowd Rent	434.00	0.00	0.00	0.00	0.00	0.00	434.00
596617 · Seasonal Programs	153.69	0.00	0.00	0.00	0.00	315.56	469.25
596621 · EEC supplies	0.00	562.93	0.00	0.00	0.00	0.00	562.93
596622 · EEC Snacks	0.00	1,004.83	0.00	0.00	0.00	0.00	1,004.83
596624 · EEC Misc	0.00	384.19	0.00	0.00	0.00	0.00	384.19
Total 596600 · District Operati...	2,289.12	1,951.95	0.00	745.98	0.00	1,554.45	6,541.50
671200 · Telephone Service C...	0.00	0.00	470.16	0.00	0.00	0.00	470.16
673100 · Insurance							
673101 · CAPRI-WORKERS...	2,375.50	2,375.50	1,900.40	1,900.40	0.00	950.20	9,502.00
673102 · CAPRI-GEN INS	0.00	0.00	14,614.50	0.00	0.00	0.00	14,614.50
Total 673100 · Insurance	2,375.50	2,375.50	16,514.90	1,900.40	0.00	950.20	24,116.50
7311 · Fixed Assets-Equiment							
731100 · Fixed Assets-Equi...	0.00	0.00	0.00	12,620.51	0.00	0.00	12,620.51
Total 7311 · Fixed Assets-Equi...	0.00	0.00	0.00	12,620.51	0.00	0.00	12,620.51
Total Expense	26,183.88	41,498.73	65,171.18	31,158.78	706.46	13,886.53	178,605.56
Net Income	57,558.12	43,048.66	101,910.19	5,278.86	6,443.54	-799.53	213,439.84

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Accrual Basis

Highlands Recreation Center
Profit & Loss by Class
July 2015 through January 2016

	ASP	EEC	OTHER	Pool	Rental	Seasonal Pr...	TOTAL
Income							
102100 · Property Taxes	0.00	0.00	203,865.99	0.00	0.00	0.00	203,865.99
152100 · Interest Earned	0.00	2,316.33	3,833.22	0.00	0.00	0.00	6,149.55
232100 · Park & Recreation Fe...							
232101 · Refunds - Fees	-6,387.00	0.00	-35.00	-3,869.00	-2,113.75	-5,022.23	-17,426.98
232100 · Park & Recreation...	435,235.00	485,960.00	12,328.75	259,177.75	59,373.62	106,425.57	1,358,500.69
Total 232100 · Park & Recreati...	428,848.00	485,960.00	12,293.75	255,308.75	57,259.87	101,403.34	1,341,073.71
265800 · Miscellaneous Reven...	600.00	-752.09	4,909.12	0.00	0.00	50.00	4,807.03
Total Income	429,448.00	487,524.24	224,902.08	255,308.75	57,259.87	101,453.34	1,555,896.28
Gross Profit	429,448.00	487,524.24	224,902.08	255,308.75	57,259.87	101,453.34	1,555,896.28
Expense							
411100 · Permanent Salaries	69,568.86	41,450.77	57,099.56	38,070.20	0.00	44,072.56	250,261.95
416101 · Office Wages	0.00	0.00	62,332.00	0.00	0.00	11,504.21	73,836.21
416102 · Pool Wages	0.00	0.00	0.00	97,298.41	0.00	0.00	97,298.41
416103 · Maintenance Wages	0.00	0.00	31,232.64	0.00	0.00	0.00	31,232.64
416104 · Supervision Wages	0.00	0.00	51.50	0.00	3,427.50	1,193.02	4,672.02
416105 · Program Specialist	0.00	0.00	0.00	4,971.84	0.00	45,915.24	50,887.08
416107 · ASP/Camp Wages	81,568.86	0.00	0.00	0.00	0.00	0.00	81,568.86
416108 · EEC Wages	0.00	187,168.46	0.00	0.00	0.00	0.00	187,168.46
416109 · Program Specialist-S...	0.00	0.00	0.00	27,838.58	0.00	0.00	27,838.58
416110 · Vacation Expense	0.00	0.00	1,453.71	0.00	0.00	0.00	1,453.71
431100 · Social Security	9,386.85	14,143.47	9,067.16	8,352.12	212.52	3,482.52	44,644.64
431200 · Medicare Contribution	2,195.30	3,307.71	2,120.51	1,953.32	49.72	814.47	10,441.03
445100 · Unemployment Insur...	0.00	0.00	0.00	545.00	0.00	0.00	545.00
463100 · District Employee Be...	13,479.19	32,868.39	16,265.51	9,751.83	0.00	9,245.29	81,610.21
512100 · Clothing & Uniforms	793.60	1,598.27	0.00	110.80	0.00	0.00	2,502.67
515600 · Household Expense							
515601 · Recology	0.00	0.00	5,012.16	0.00	0.00	0.00	5,012.16
515602 · Janitorial Supplies	211.28	3,060.09	4,120.29	0.00	0.00	0.00	7,391.66
515605 · Cleaning Company	125.00	2,555.00	6,145.00	125.00	0.00	0.00	8,950.00
Total 515600 · Household Exp...	336.28	5,615.09	15,277.45	125.00	0.00	0.00	21,353.82
519300 · Office Expense							
519301 · Outside Printing &...	656.73	0.00	2,055.64	0.00	0.00	0.00	2,712.37
519303 · General Office Su...	0.00	0.00	2,732.90	237.44	0.00	0.00	2,970.34
519304 · Advertising	445.00	75.00	909.80	87.01	0.00	0.00	1,516.81
519305 · Postage & Mailing...	0.00	0.00	2,604.94	0.00	0.00	0.00	2,604.94
519307 · Other Office Expe...	0.00	487.99	6,937.36	16.25	0.00	0.00	7,441.60
519308 · Credit card/ACH fee	0.00	0.00	20,086.38	0.00	0.00	0.00	20,086.38
519309 · Payroll service fees	0.00	0.00	4,513.59	0.00	0.00	0.00	4,513.59
Total 519300 · Office Expense	1,101.73	562.99	39,840.61	340.70	0.00	0.00	41,846.03
533100 · Memberships	502.94	0.00	4,452.80	149.19	0.00	572.55	5,677.48
542300 · Maintenance-Equipm...	0.00	1,630.00	1,592.63	487.07	0.00	0.00	3,709.70
545900 · Maintenance-Facilitie...							
545903 · Paint, Solvents & ...	0.00	0.00	0.00	11,234.36	0.00	0.00	11,234.36
545904 · Pool Supplies	0.00	0.00	0.00	1,463.02	0.00	0.00	1,463.02
545905 · Locks & Security ...	0.00	222.27	603.42	0.00	0.00	100.00	925.69

Highlands Recreation Center
Profit & Loss by Class
July 2015 through January 2016

	ASP	EEC	OTHER	Pool	Rental	Seasonal Pr...	TOTAL
545906 · Signage Expense	0.00	0.00	238.86	0.00	0.00	0.00	238.86
545907 · General Electrical ...	0.00	0.00	313.43	0.00	0.00	0.00	313.43
545909 · Other General Mai...	0.00	0.00	3,054.32	0.00	0.00	0.00	3,054.32
545911 · Landscape/Garde...	0.00	0.00	750.00	0.00	0.00	0.00	750.00
545912 · Vehicle Expense	527.02	0.00	1,565.10	0.00	0.00	0.00	2,092.12
545913 · Ground/Facility Im...	0.00	0.00	50,326.90	0.00	0.00	0.00	50,326.90
Total 545900 · Maintenance-F...	527.02	222.27	56,852.03	12,697.38	0.00	100.00	70,398.70
563800 · Utility Expense							
563801 · P G & E	0.00	2,913.53	14,308.53	11,804.14	0.00	0.00	29,026.20
563802 · Water	0.00	1,533.00	1,236.72	2,473.51	0.00	0.00	5,243.23
563803 · Sewer Fees	0.00	0.00	9,450.86	0.00	0.00	0.00	9,450.86
Total 563800 · Utility Expense	0.00	4,446.53	24,996.11	14,277.65	0.00	0.00	43,720.29
572200 · Employee Expense R...	63.83	0.00	63.25	0.00	0.00	46.00	173.08
585600 · Contract Expenses							
585601 · Audit Fees	0.00	0.00	6,761.85	0.00	0.00	0.00	6,761.85
585602 · Bank Admin Fee	0.00	750.00	0.00	0.00	0.00	0.00	750.00
585603 · Legal fees	0.00	0.00	9,626.25	0.00	0.00	0.00	9,626.25
585604 · Consultants	0.00	0.00	5,607.70	90.00	0.00	0.00	5,697.70
Total 585600 · Contract Expen...	0.00	750.00	21,995.80	90.00	0.00	0.00	22,835.80
596600 · District Operating Ex...							
596601 · Buses-ASP	4,645.95	0.00	0.00	0.00	0.00	0.00	4,645.95
596602 · Spec Act-ASP	13,843.42	0.00	0.00	0.00	0.00	0.00	13,843.42
596603 · Snacks-ASP	3,042.14	0.00	0.00	0.00	0.00	0.00	3,042.14
596604 · Supplies-ASP	3,408.12	0.00	0.00	0.00	0.00	0.00	3,408.12
596607 · Misc Exp-POOL	0.00	0.00	0.00	2,351.16	0.00	0.00	2,351.16
596608 · Misc Exp-ASP	2,142.98	0.00	0.00	0.00	0.00	0.00	2,142.98
596611 · Misc Exp-OTHER	0.00	0.00	1,231.87	0.00	166.30	0.00	1,398.17
596612 · Special Events	0.00	0.00	735.17	240.50	0.00	5,443.43	6,419.10
596613 · Conferences/Semi...	757.90	0.00	395.00	1,003.65	0.00	978.10	3,134.65
596614 · Pool Supplies	0.00	0.00	0.00	1,497.12	0.00	0.00	1,497.12
596615 · Sport League	0.00	0.00	0.00	0.00	0.00	530.65	530.65
596616 · Incrowd Rent	2,449.00	0.00	0.00	0.00	0.00	0.00	2,449.00
596617 · Seasonal Programs	749.00	0.00	10.00	0.00	0.00	346.26	1,105.26
596621 · EEC supplies	0.00	7,791.56	0.00	0.00	0.00	0.00	7,791.56
596622 · EEC Snacks	0.00	3,560.58	0.00	0.00	0.00	0.00	3,560.58
596624 · EEC Misc	0.00	1,209.42	0.00	0.00	0.00	0.00	1,209.42
596625 · POOL SNACK SH...	0.00	0.00	0.00	841.47	0.00	0.00	841.47
Total 596600 · District Operati...	31,038.51	12,561.56	2,372.04	5,933.90	166.30	7,298.44	59,370.75
6331 · Bond Interest Expense	0.00	85,428.14	0.00	0.00	0.00	0.00	85,428.14
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	3,650.08	0.00	0.00	0.00	3,650.08
673100 · Insurance							
673101 · CAPRI-WORKERS...	6,592.00	6,592.00	5,273.60	5,273.60	0.00	2,636.80	26,368.00
673102 · CAPRI-GEN INS	0.00	0.00	29,229.00	0.00	0.00	0.00	29,229.00
Total 673100 · Insurance	6,592.00	6,592.00	34,502.60	5,273.60	0.00	2,636.80	55,597.00
7311 · Fixed Assets-Equiment							

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Accrual Basis

Highlands Recreation Center
Profit & Loss by Class
July 2015 through January 2016

	ASP	EEC	OTHER	Pool	Rental	Seasonal Pr...	TOTAL
731100 · Fixed Assets-Equi...	0.00	0.00	0.00	12,620.51	0.00	0.00	12,620.51
731101 · Equip-Not Capitali...	0.00	0.00	601.05	1,033.49	0.00	0.00	1,634.54
Total 7311 · Fixed Assets-Equi...	0.00	0.00	601.05	13,654.00	0.00	0.00	14,255.05
Total Expense	217,154.97	458,345.65	385,819.04	241,920.59	3,856.04	126,881.10	1,433,977.39
Net Income	212,293.03	29,178.59	-160,916.96	13,388.16	53,403.83	-25,427.76	121,918.89

#2625

CODE NO.	PAYABLE TO:	PURPOSE	AMOUNT
4161	SANDRA BURGESS	PROG SPEC 1/16	436.14
4161	JOHN GRADWOHL	PROG SPEC 1/16	300.00
4161	PLAY WELL TEKNOLOGIES	PROG SPEC 1-3/16	750.00
4161	ZACHARY WOLFE	PROG SPEC 12-1/16	4,978.32
4631	KAISER	INS 3/16	7,064.05
4631	PLIC	INS 3/16	1,560.78
5156	MAINTENANCE SYSTEMS MGMT, INC	SERV 2/16	1,225.00
5156	RECOLOGY	SERV 1/16	835.36
5193	FLYWIRE TECHNOLOGY	SERV 2/16	49.00
5193	OFFICE DEPOT	SUPPLIES 1/16	173.50
5459	SAN MATEO LOCK WORKS INC	KEYS 1/16	81.94
5638	CA WATER	SERV 1/16	779.07
5638	PG &E	SERV 1-2/16	6,300.00
5856	PORTOR GOLTZ	LEGAL FEES 1/16	967.50
5856	RJ RICCIARDI INC	14-15 AUDIT 1/16	3,038.15
5966	CRYSTAL SPRINGS UNITED METHODIST CHURCH	IC RENT 1/16	620.00
5966	DEPT OF SOCIAL SERVICES	EEC LICENSING 3-2/17	484.00
6331	BANK OF NEW YORK MELLON	COP INTEREST 9/15-2/16	84,228.14
6712	AT&T	SERV 11-1/16	278.75
	US BANK #5459-$1459.47, #5966-$2481.50, #5193-$337.49 #5121-$325.60	SUPPLIES 12-1/16	4,604.06
	AMERICAN EXPRESS #5331-$50.42, #5193-$444.99, #5966- $1140.42	SUPPLIES 12-1/16	1,635.83
			120,389.59

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

HIGHLANDS RECREATION DISTRICT

FEBRUARY 9, 2016
DATE

GENERAL MANAGER

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

SIGNED & SEALED THIS 9TH DAY OF FEBRUARY 2016