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

	7/31/2016	7/31/2015	PRELIM 8/9/16 6/30/2016
ASSETS			
Current Assets			
Checking/Savings			
004000 - Petty Cash	100.00	100.00	100.00
005000 - Boston Private	283,314.47	233,702.79	262,239.48
006000 - Petty Cash-pool	80.00	100.00	80.00
007000 - Bank of New York Mellon	242,044.33	238,329.94	242,044.33
011100 - Cash In Treasury	2,570,074.46	2,169,648.42	2,619,068.26
Total Checking/Savings	3,095,613.26	2,641,881.15	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	4,048.55	3,547.20	16,210.79
Total Other Current Assets	4,048.55	3,547.20	21,606.97
Total Current Assets	3,099,661.81	2,645,428.35	3,146,464.04
Fixed Capital Assets, net of depreciation			
Building	3,429,670.25	3,552,051.77	3,439,808.21
Improvements	155,353.27	171,342.91	156,685.74
Equipment	75,096.62	85,241.88	77,082.06
Land	19,532.00	19,532.00	19,532.00
Construction In Progress	-		-
Total Fixed Assets	3,679,652.14	3,828,168.56	3,693,106.01
TOTAL ASSETS	**6,779,313.95**	**6,473,596.91**	**6,839,570.05**
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payables			
064000 - Accounts Payable	5,181.29	5,527.16	43,335.26
Total Accounts Payable	5,181.29	5,527.16	43,335.26
Other Current Liabilities			
065000-Payroll Liab	-	-	5,678.17
065010-Payroll Liab-FSA	3,839.75	933.59	3,806.44
066400-Accr Sales Tax	466.32	1,019.00	466.32
066500 - Other Accrued Expenses	-		78,321.34
80002 - accr Interest pay - bond	70,190.10	71,190.10	56,152.07
80003 - Bond Principal accrual	55,000.00	55,000.00	50,000.00
Total Other Current Liabilities	129,496.17	128,142.69	194,424.34
Total Current Liabilities	134,677.46	133,669.85	237,759.60
Long Term Liabilities			
265000 - COP Bond	2,920,000.00	2,980,000.00	2,925,000.00
266000 - Compensated absences	41,606.24	36,986.73	42,757.03
Total Long Term Liabilities	2,961,606.24	3,016,986.73	2,967,757.03
Total Liabilities	3,096,283.70	3,150,656.58	3,205,516.63
Equity			
081300/081400 - Fund Balance	5,974,591.38	5,601,882.66	5,616,145.20
Investment In Capital Asset Net of Debt	704,652.14	793,168.56	718,106.01
Amount to be provided	(3,045,190.10)	(3,106,190.10)	(3,031,152.07)
Change in net position	48,976.83	34,079.21	330,954.28
Total Equity	3,683,030.25	3,322,940.33	3,634,053.42
TOTAL LIABILITIES & EQUITY	**6,779,313.95**	**6,473,596.91**	**6,839,570.05**

Highlands Recreation Center

P&L Budget Comparison (modified acc basis)
July 16 through Jul 16

	Jul 16	Jul 15	July 15- July 15	Jul 16 - Jul 16	PROPOSED Budget	% % 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	0.00	0.00	0.00	0.00	16,000.00	0.00%	16,000.00	-
187100 State-aid	0.00	0.00	0.00	0.00		0.00%	-	-
232100 Park & Recreation Fees								
ASP	21,732.70	23,999.00	23,999.00	21,732.70	927,500.00	2.34%	905,767.30	(2,266.30)
Pool	40,780.44	49,331.25	49,331.25	40,780.44	464,500.00	8.78%	423,719.56	(8,550.81)
Seasonal Prog	13,227.20	16,671.40	16,671.40	13,227.20	170,235.00	7.77%	157,007.80	(3,444.20)
Fac Rental	9,601.66	7,409.75	7,409.75	9,601.66	91,685.00	10.47%	82,083.34	2,191.91
EEC	86,626.00	66,372.00	66,372.00	86,626.00	855,500.00	10.13%	768,874.00	20,254.00
Other	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
Transaction fees	1,636.00	1,891.00	1,891.00	1,636.00	23,000.00	7.11%	21,364.00	(255.00)
Total Park & Rec fees	173,604.00	165,674.40	165,674.40	173,604.00	2,532,400.00	6.85%	2,358,796.00	7,929.60
264200 Stale-Dated Checks	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
265800 Miscellaneous Revenue **	5,050.00	485.17	485.17	5,050.00	30,000.00	16.83%	24,950.00	4,564.83
Total Income	178,654.00	166,159.57	166,159.57	178,654.00	2,978,400.00	6.00%	2,799,746.00	12,494.43
					5,236,381.00			
Expense								
411100 Permanent Salaries	14,323.51	17,243.70	17,243.70	14,323.51	472,590.00	3.03%	458,266.49	(2,920.19)
416101 Office Wages	5,715.75	5,425.25	5,425.25	5,715.75	145,166.00	3.94%	139,450.25	290.50
416102 Pool Wages	10,388.88	11,987.63	11,987.88	10,388.88	195,000.00	5.33%	184,611.32	(1,599.15)
416103 Maintenance Wages	1,892.50	2,458.50	2,458.50	1,892.50	57,500.00	3.29%	55,607.50	(566.00)
416104 Supervision Wages	75.00	246.50	246.50	75.00	9,500.00	0.79%	9,425.00	(171.50)
416106 EEP Wages	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
416107 ASP/Camp Wages	7,763.64	8,745.40	8,745.40	7,763.64	160,000.00	4.85%	152,236.36	(981.76)
416108 EEC Wages	12,412.66	13,950.94	13,950.94	12,412.66	405,000.00	3.06%	392,587.34	(1,538.28)
416110 Vacation Expense	-1,150.79	-1,309.94	-1,309.94	-1,150.79	2,000.00	-57.54%	3,150.79	159.15
431100 Social Security	3,139.21	3,629.82	3,629.82	3,139.21	86,685.00	3.62%	83,545.79	(490.61)
431200 Medicare Contribution	734.16	848.91	848.91	734.16	20,949.00	3.50%	20,214.84	(114.75)
445100 Unemployment Insurance	0.00	0.00	0.00	0.00	1,000.00	0.00%	1,000.00	-
463100 District Employee Benefits	16,991.00	17,706.05	17,706.05	16,991.00	144,574.00	11.75%	127,583.00	(715.05)
PAYROLL EXP SUBTOTAL	72,285.32	80,932.96	80,932.96	72,285.32	1,699,964.00	4.25%	1,627,678.68	(8,647.64)
416105 Program Specialist	3,322.83	4,895.25	4,895.25	3,322.83	96,000.00	3.46%	92,677.17	(1,572.42)
416109 Prog spec-Swimteam	0.00	0.00	0.00	0.00	57,000.00	0.00%	57,000.00	-
512100 Clothing & Uniforms	0.00	0.00	0.00	0.00	10,000.00	0.00%	10,000.00	-
515600 Household Expense	2,536.95	1,525.00	1,525.00	2,536.95	46,100.00	5.50%	43,563.05	1,011.95
519300 Office Expense	703.61	504.27	504.27	703.61	99,300.00	0.71%	98,596.39	199.34
533100 Memberships	97.95	2,593.36	2,593.36	97.95	6,150.00	1.59%	6,052.05	(2,495.41)
542300 Maintenance-Equipment	766.73	144.67	144.67	766.73	18,000.00	4.26%	17,233.27	622.06
545900 Maintenance-Facilities & Imprv	618.82	423.36	423.36	618.82	106,500.00	0.58%	105,881.18	195.46
563800 Utility Expense	0.00	486.85	486.85	0.00	93,300.00	0.00%	93,300.00	(486.85)
572200 Employee Expense Reimb	0.00	0.00	0.00	0.00	1,750.00	0.00%	1,750.00	-
585600 Contract Expenses	229.17	229.15	229.15	229.17	41,250.00	0.56%	41,020.83	0.02
596600 District Operating Expenses	6,922.66	3,156.99	3,156.99	6,922.66	139,400.00	4.97%	132,477.34	3,765.67
671200 Telephone Service Charges	520.68	520.89	520.89	520.68	6,200.00	8.40%	5,679.32	(0.21)
673100 Insurance	9,236.00	23,047.50	23,047.50	9,236.00	65,412.00	14.12%	56,176.00	(13,811.50)
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	4,944.55	0.00	0.00	4,944.55	5,500.00	89.90%	555.45	4,944.55
TOTAL OPERATING EXPENSES	102,185.27	118,460.25	118,460.25	102,185.27	2,496,826.00		2,394,640.73	(16,274.98)
NET INCOME AFTER OPERATING EXP	76,468.73	47,699.32	47,699.32	76,468.73	481,574.00		405,105.27	28,769.41
633100 Bond-Interest Expense	0.00	0.00	0.00	0.00	167,256.00	0.00%	167,256.00	-
633200 Bond-Principal Expense	0.00	0.00	0.00	0.00	60,000.00	0.00%	60,000.00	-
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	76,468.73	47,699.32	47,699.32	76,468.73	195,318.00		108,849.27	28,769.41
80002 Accrued Bond Interest payable				70,190.10				
80003 Accrued Bond Principal				55,000.00				
861100 Approp. for Contingencies								
088300 Capital Reserve					325,000.00			
882100 General Reserve					473,296.00			
EEC Building Reserve					150,000.00			
Unassigned Fund balance					300,000.00			
					1,195,093.00			
					5,236,381.00			

**SAL donation $5000
Ad $50

**RESTRICTED COP RESERVE

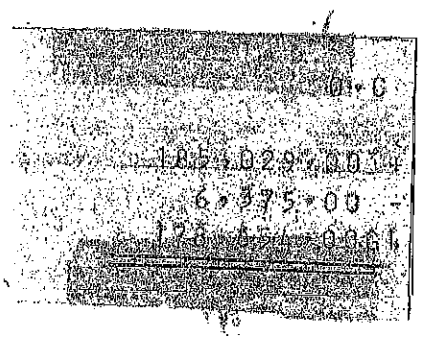
236,330.00

8/11/2016, 12:00 AM

08/10/16

Highlands Recreation Center
Sales by Item Summary
July 2016

	Jul 16			
	Qty	Amount	% of Sales	Avg Price
Service				
ASP-FALL CAMP	2	595.00	0.3%	297.50
ASP-IN CROWD	2	317.00	0.2%	158.50
ASP-SPRING CAMP	2	-43.80	-0.0%	-21.90
ASP-Summer Camp	102	16,405.00	8.9%	160.83
ASP Fees		8,236.00	4.5%	
CERT	1	0.00	0.0%	0.00
EARLY EDUCATION CENTER	65	87,007.00	47.0%	1,338.57
FITNESS MEMBERSHIP	2	125.00	0.1%	62.50
KIDS NITE OUT	6	165.00	0.1%	27.50
Middle School Field Trip	5	28.50	0.0%	5.70
Middle School Overnight	3	200.00	0.1%	66.67
Misc Revenues	2	5,050.00	2.7%	2,525.00
POOL-AQUATRACK	3	250.00	0.1%	83.33
POOL-ARTHRITIS	5	174.20	0.1%	34.84
Pool-Barracudas Fitness	2	172.00	0.1%	86.00
POOL-DIVING	2	130.00	0.1%	65.00
Pool-Drop In	32	3,012.24	1.6%	94.13
POOL-LIFEGUARD	6	1,007.00	0.5%	167.83
POOL-PRETEAM	66	5,145.40	2.8%	77.96
POOL-PRIV/SEM	129	3,647.00	2.0%	28.27
Pool-Rental	5	2,096.00	1.1%	419.20
pool-snack shack	3	344.00	0.2%	114.67
Pool-Swim Lessons	214	11,052.77	6.0%	51.65
Pool-Swim Team	26	2,257.20	1.2%	86.82
Pool-Water Aerobics	6	369.63	0.2%	61.61
Pool Member-Non Resident	77	9,544.00	5.2%	123.95
Pool Member-Resident	27	1,938.00	1.0%	71.78
Rentals		10,911.66	5.9%	
Seasonal Program	55	12,227.20	6.6%	222.31
Special Events		575.00	0.3%	
Sports Leagues		415.00	0.2%	
TENNIS COURT KEY	2	40.00	0.0%	20.00
TRANSACTION FEE	397	1,636.00	0.9%	4.12
Total Service		185,029.00	100.0%	
TOTAL		185,029.00	100.0%	



08/10/16

Highlands Recreation Center
Profit & Loss by Class
July 2016

	ASP	EEC	OTHER	Pool	Rental	Seasonal Progra...	TOTAL
Income							
232100 · Park & Recreation Fees							
232101 · Refunds - Fees	-4,170.00	-381.00	0.00	-359.00	-1,310.00	-155.00	-6,375.00
232100 · Park & Recreation F...	25,902.70	87,007.00	1,636.00	41,139.44	10,911.66	13,382.20	179,979.00
Total 232100 · Park & Recreatio...	21,732.70	86,626.00	1,636.00	40,780.44	9,601.66	13,227.20	173,604.00
265800 · Miscellaneous Revenue	0.00	0.00	50.00	0.00	0.00	5,000.00	5,050.00
Total Income	21,732.70	86,626.00	1,686.00	40,780.44	9,601.66	18,227.20	178,654.00
Gross Profit	21,732.70	86,626.00	1,686.00	40,780.44	9,601.66	18,227.20	178,654.00
Expense							
411100 · Permanent Salaries	3,974.39	2,392.42	3,262.83	2,175.44	0.00	2,518.43	14,323.51
416101 · Office Wages	0.00	0.00	4,997.00	0.00	0.00	718.75	5,715.75
416102 · Pool Wages	0.00	0.00	0.00	10,388.68	0.00	0.00	10,388.68
416103 · Maintenance Wages	0.00	0.00	1,892.50	0.00	0.00	0.00	1,892.50
416104 · Supervision Wages	0.00	0.00	0.00	0.00	75.00	0.00	75.00
416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	3,322.83	3,322.83
416107 · ASP/Camp Wages	7,763.64	0.00	0.00	0.00	0.00	0.00	7,763.64
416108 · EEC Wages	0.00	12,412.66	0.00	0.00	0.00	0.00	12,412.66
416110 · Vacation Expense	0.00	0.00	-1,150.79	0.00	0.00	0.00	-1,150.79
431100 · Social Security	711.05	859.64	605.99	776.83	4.65	181.05	3,139.21
431200 · Medicare Contribution	166.29	201.05	141.71	181.68	1.09	42.34	734.16
463100 · District Employee Bene...	3,013.38	7,323.76	3,275.73	1,396.04	0.00	1,982.09	16,991.00
515600 · Household Expense							
515602 · Janitorial Supplies	0.00	314.09	697.86	0.00	0.00	0.00	1,011.95
515605 · Cleaning Company	0.00	365.00	1,160.00	0.00	0.00	0.00	1,525.00
Total 515600 · Household Expen...	0.00	679.09	1,857.86	0.00	0.00	0.00	2,536.95
519300 · Office Expense							
519303 · General Office Supp...	0.00	0.00	253.64	0.00	0.00	0.00	253.64
519305 · Postage & Mailing E...	0.00	0.00	18.75	0.00	0.00	0.00	18.75
519307 · Other Office Expense	0.00	0.00	37.01	0.00	0.00	0.00	37.01
519308 · Credit card/ACH fee	0.00	0.00	-39.90	0.00	0.00	0.00	-39.90
519309 · Payroll service fees	0.00	0.00	434.11	0.00	0.00	0.00	434.11
Total 519300 · Office Expense	0.00	0.00	703.61	0.00	0.00	0.00	703.61
533100 · Memberships	27.92	4.59	18.76	14.17	0.00	32.51	97.95
542300 · Maintenance-Equipment	0.00	0.00	144.73	622.00	0.00	0.00	766.73
545900 · Maintenance-Facilities ...							
545902 · Plumbing & Piping	0.00	0.00	647.00	0.00	0.00	0.00	647.00
545904 · Pool Supplies	0.00	0.00	0.00	-105.97	0.00	0.00	-105.97
545905 · Locks & Security Sy...	0.00	77.79	0.00	0.00	0.00	0.00	77.79
545912 · Vehicle Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 545900 · Maintenance-Faci...	0.00	77.79	647.00	-105.97	0.00	0.00	618.82
585600 · Contract Expenses							
585602 · Bank Admin Fee	0.00	41.67	0.00	0.00	0.00	0.00	41.67
585604 · Consultants	0.00	0.00	187.50	0.00	0.00	0.00	187.50
Total 585600 · Contract Expenses	0.00	41.67	187.50	0.00	0.00	0.00	229.17

Highlands Recreation Center
Profit & Loss by Class
July 2016

	ASP	EEC	OTHER	Pool	Rental	Seasonal Progra...	TOTAL
596600 · District Operating Expe...							
596601 · Buses-ASP	736.00	0.00	0.00	0.00	0.00	0.00	736.00
596602 · Spec Act-ASP	5,038.50	0.00	0.00	0.00	0.00	0.00	5,038.50
596607 · Misc Exp-POOL	0.00	0.00	0.00	346.47	0.00	0.00	346.47
596608 · Misc Exp-ASP	165.50	0.00	0.00	0.00	0.00	0.00	165.50
596612 · Special Events	0.00	0.00	177.41	0.00	0.00	27.00	204.41
596613 · Conferences/Semin...	0.00	0.00	0.00	300.00	0.00	0.00	300.00
596614 · Pool Supplies	0.00	0.00	0.00	-199.00	0.00	0.00	-199.00
596624 · EEC Misc	0.00	170.51	0.00	0.00	0.00	0.00	170.51
596625 · POOL SNACK SHACK	0.00	0.00	0.00	160.27	0.00	0.00	160.27
Total 596600 · District Operating...	5,940.00	170.51	177.41	607.74	0.00	27.00	6,922.66
671200 · Telephone Service Cha...	0.00	0.00	520.68	0.00	0.00	0.00	520.68
673100 · Insurance							
673101 · CAPRI-WORKERS C...	2,309.00	2,309.00	1,847.20	1,847.20	0.00	923.60	9,236.00
Total 673100 · Insurance	2,309.00	2,309.00	1,847.20	1,847.20	0.00	923.60	9,236.00
7311 · Fixed Assets-Equiment							
731101 · Equip-Not Capitalized	0.00	0.00	4,944.55	0.00	0.00	0.00	4,944.55
Total 7311 · Fixed Assets-Equim...	0.00	0.00	4,944.55	0.00	0.00	0.00	4,944.55
Total Expense	23,905.67	26,472.18	24,074.27	17,903.81	80.74	9,748.60	102,185.27
Net Income	-2,172.97	60,153.82	-22,388.27	22,876.63	9,520.92	8,478.60	76,468.73

#2325

CODE NO.	PAYABLE TO:	PURPOSE	AMOUNT
4161	SANDRA BURGESS	PROG SPEC 7/16	469.14
4161	JOHN GRADWOHL	PROG SPEC 7/16	380.00
4161	ISOLA STABLES	PROG SPEC 7/16	408.00
4161	SCOTT PERLSTEIN	PROG SPEC 7-8/16	270.00
4161	PLANET GRANITE	PROG SPEC 7/16	805.00
4161	READY SET SPORTS	PROG SPEC 6-8/16	89.05
4161	TECHSPLOSION	PROG SPEC 8/16	7,350.00
4161	ZACHARY WOLFE	PROG SPEC 7/16	3,762.72
4631	KAISER FOUNDATION HEALTH PLAN	INS 9/16	4,778.89
4631	PLIC	INS 9/16	1,280.35
5156	MAINTENANCE SYSTEMS MANAGEMENT, INC	SERV 8/16	1,375.00
5156	RECOLOGY	SERV 7/16	835.36
5193	FLYWIRE	SERV 8/16	49.00
5331	CARFD	MEMB '16-17	2,600.00
5459	DAU PRODUCTS	POOL CHEM 6-7/16	2,375.70
5638	CA WATER	SERV 7/16	1,071.61
5638	PG &E	SERV 7-8/16	3,796.69
5855	PORTOR GOLTZ	LEGAL FEES 7/16	798.75
5966	OYO TRANSPORTATION	SUM CAMP BUS 7/16	2,550.00
5966	DEPT OF JUSTICE	FINGERPRINTS 7/16	64.00
6712	AT&T	SERV 6-8/16	292.36
6731	CAPRI	INS GEN 7-12/16	14,283.50
	BANK OF NEW YORK MELLON #6331-$94,226.14, #6332-$60,000.00, #00700-$(1635.56)	COP PRIN, INT EXP	139,592.58
	US BANK #5459-$1030.01, #5966-$8441.57, #6103-$1037.28 #5121-$1156.63, #5156-$317.66 , #5331-$165.00	SUPPLIES 5-6/16	12,148.15
	CITI CARDS #5966-$959.25	SUPPLIES 7/16	959.25
	BRIGITTE SHEARER #5722-$21.06, #519303-$19.02, #596613-$16.58	SUP, MILEAGE & MTG REIMB 5-8/16	56.66
			202,257.71

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

AUGUST 16, 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 16TH DAY OF AUGUST 2016