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

	5/31/2016	5/31/2015	FINAL AUDITED 6/30/2015
ASSETS			
Current Assets			
Checking/Savings			
004000 - Petty Cash	100.00	100.00	100.00
005000 - Boston Private	251,719.45	256,162.45	258,723.41
006000 - Petty Cash-pool	80.00	100.00	100.00
007000 - Bank of New York Mellon	240,305.86	237,981.74	238,329.94
011100 - Cash in Treasury	2,580,503.96	2,155,391.04	2,199,872.45
Total Checking/Savings	3,072,709.27	2,649,735.23	2,697,125.80
Accounts Receivable		-	
Total Accounts Receivable	-	-	-
Other Current Assets			
027000 - Interest Receivable			3,496.65
040000 - Prepaid Expenses	-	145.63	13,661.07
Total Other Current Assets	-	145.63	17,157.72
Total Current Assets	3,072,709.27	2,649,880.86	2,714,283.52
Fixed Capital Assets, net of depreciation			
Building	3,449,942.17	3,572,573.69	3,562,312.73
Improvements	158,018.21	174,007.85	172,675.38
Equipment	76,902.50	89,295.24	87,268.56
Land	19,532.00	19,532.00	19,532.00
Construction in Progress	-	8,530.79	-
Total Fixed Assets	3,704,394.88	3,863,939.57	3,841,788.67
TOTAL ASSETS	**6,777,104.15**	**6,513,820.43**	**6,556,072.19**
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payables			
064000 - Accounts Payable	-	1,495.02	52,233.02
Total Accounts Payable	-	1,495.02	52,233.02
Other Current Liabilities			
065000-Payroll Liab	-	(68.82)	4,165.53
065010-Payroll Liab-FSA	4,444.86	1,481.81	849.65
066400-Accr Sales Tax	-	-	1,019.00
066500 - Other Accrued Expenses	-		64,457.10
80002 - accr interest pay - bond	42,114.04	42,714.06	56,952.08
80003 - Bond Principal accrual	45,000.00	45,000.00	50,000.00
Total Other Current Liabilities	91,558.90	89,127.05	177,443.36
Total Current Liabilities	91,558.90	90,622.07	229,676.38
Long Term Liabilities			
265900 - COP Bond	2,930,000.00	2,990,000.00	2,985,000.00
266000 - Compensated absences	39,498.39	39,165.98	38,296.67
Total Long Term Liabilities	2,969,498.39	3,029,165.98	3,023,296.67
Total Liabilities	3,061,057.29	3,119,788.05	3,252,973.05
Equity			
081300/081400 - Fund Balance	5,590,818.30	5,486,113.27	5,452,530.82
Investment in Capital Asset Net of Debt	729,394.88	828,939.57	806,788.67
Amount to be provided	(3,017,114.04)	(3,077,714.06)	(3,091,952.08)
Change in net position	412,947.72	156,693.60	135,731.73
Total Equity	3,716,046.86	3,394,032.38	3,303,099.14
TOTAL LIABILITIES & EQUITY	**6,777,104.15**	**6,513,820.43**	**6,556,072.19**

Highlands Recreation Center

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

	May 16	May 15	July 14-May 15	Jul 15 - May 16	Budget	92% % of Budget	DIFF Budget - Current YTD	DIFF Curr YTD - Last Yr YTD
Unrestricted beginning Fund Balance					2,257,981.00			
Income								
102100 Property Taxes	104,368.40	98,979.79	414,567.13	434,867.76	365,000.00	119.14%	(69,867.76)	20,300.63
152100 Interest Earned	4,880.74	4,295.39	14,056.45	16,089.49	14,500.00	110.96%	(1,589.49)	2,033.04
187100 State-aid	0.00	0.00	0.00	0.00		0.00%	-	-
232100 Park & Recreation Fees								
ASP	105,485.00	88,693.70	786,130.30	856,966.00	861,000.00	99.53%	4,034.00	70,835.70
Pool	41,027.69	31,308.05	403,923.63	401,744.37	494,500.00	81.24%	92,755.63	(2,179.26)
Seasonal Prog	5,068.00	6,107.25	135,461.38	138,315.88	153,900.00	89.87%	15,584.12	2,854.50
Fac Rental	7,556.40	5,800.00	78,609.06	91,626.76	85,500.00	107.17%	(6,126.76)	13,017.70
EEC	58,987.00	66,874.00	679,270.90	754,980.00	760,000.00	99.34%	5,020.00	75,709.10
Other	0.00	20.00	670.00	-282.25	0.00	0.00%	282.25	(952.25)
Transaction fees	1,734.00	1,625.50	19,852.55	19,557.00	23,000.00	85.03%	3,443.00	(295.55)
Total Park & Rec fees	219,858.09	200,428.50	2,103,917.82	2,262,907.76	2,377,900.00	95.16%	114,992.24	158,989.94
264200 Stale-Dated Checks	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
265800 Miscellaneous Revenue **	-280.47	-390.28	10,142.69	8,023.04	2,500.00	320.92%	(5,523.04)	(2,119.65)
Total Income	328,826.76	303,313.40	2,542,684.09	2,721,888.05	2,759,900.00	98.62%	38,011.95	179,203.96
					5,017,881.00			
Expense								
411100 Permanent Salaries	33,315.31	51,473.46	398,091.83	408,942.06	465,643.00	87.82%	56,700.94	10,850.23
416101 Office Wages	10,560.13	13,952.19	119,088.87	121,330.96	132,563.00	91.53%	11,232.04	2,242.09
416102 Pool Wages	10,759.55	19,121.78	180,724.61	144,778.90	217,000.00	66.72%	72,221.10	(35,945.71)
416103 Maintenance Wages	4,331.25	6,999.94	56,904.24	50,195.14	64,480.00	77.85%	14,284.86	(6,709.10)
416104 Supervision Wages	580.31	723.69	6,988.37	7,656.28	7,700.00	99.43%	43.72	667.91
416106 EEP Wages	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
416107 ASP/Camp Wages	9,560.70	14,245.70	121,064.95	124,076.98	152,884.00	81.16%	28,807.02	3,012.03
416108 EEC Wages	27,852.89	42,174.27	304,715.69	297,914.38	373,000.00	79.87%	75,085.62	(6,801.31)
416110 Vacation Expense	-1,966.22	-1,405.47	-15,480.83	1,201.72	10,000.00	12.02%	8,798.28	16,682.55
431100 Social Security	5,870.07	9,075.85	72,917.74	70,956.84	84,796.00	83.68%	13,839.16	(1,960.90)
431200 Medicare Contribution	1,372.84	2,122.58	17,073.63	16,594.72	19,786.00	83.87%	3,191.28	(478.91)
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	10,652.88	11,603.39	106,921.31	123,826.38	130,264.00	95.06%	6,437.62	16,905.07
PAYROLL EXP SUBTOTAL	112,889.71	170,087.38	1,369,010.41	1,368,019.36	1,660,616.00	82.38%	292,596.64	(991.05)
416105 Program Specialist	6,399.15	6,945.61	79,827.50	83,737.34	99,000.00	84.58%	15,262.66	3,909.84
416109 Prog spec-Swimteam	4,961.68	4,581.60	45,242.59	46,685.90	60,000.00	77.81%	13,314.10	1,443.31
512100 Clothing & Uniforms	460.25	840.96	4,693.39	4,338.66	10,300.00	42.12%	5,961.34	(354.73)
515600 Household Expense	4,077.26	3,655.65	32,567.83	32,632.80	41,600.00	78.44%	8,967.20	64.97
519300 Office Expense	6,493.18	7,149.00	77,277.27	71,552.83	97,900.00	73.09%	26,347.17	(5,724.44)
533100 Memberships	0.00	14.17	5,849.41	5,912.07	5,850.00	101.06%	(62.07)	62.66
542300 Maintenance-Equipment	144.73	4,322.10	18,439.71	9,726.60	14,000.00	69.48%	4,273.40	(8,713.11)
545900 Maintenance-Facilities & Imprv	3,568.18	8,397.27	78,254.92	86,134.46	149,300.00	57.69%	63,165.54	7,879.54
563800 Utility Expense	5,140.96	4,768.70	62,955.45	77,347.35	103,100.00	75.02%	25,752.65	(5,608.10)
572200 Employee Expense Reimb	278.10	517.10	729.31	1,044.06	1,750.00	59.66%	705.94	314.75
585600 Contract Expenses	840.00	3,708.75	34,779.37	33,446.45	50,250.00	66.56%	16,803.55	(1,332.92)
596600 District Operating Expenses	10,856.64	7,972.50	95,296.47	101,488.13	133,700.00	75.91%	32,211.87	6,191.66
671200 Telephone Service Charges	655.11	521.05	5,517.85	5,674.97	6,200.00	91.53%	525.03	157.12
673100 Insurance	0.00	0.00	46,773.00	64,031.00	62,962.00	101.70%	(1,069.00)	17,258.00
721102 F/A Struct. & Imprvmnts not cap.	2,523.30	0.00	11,220.00	2,523.30	5,000.00	50.47%	2,476.70	(8,696.70)
731101 F/A Equipment not capitalized	572.34	0.00	19,369.44	3,211.91	17,500.00	18.35%	14,288.09	(16,157.53)
TOTAL OPERATING EXPENSES	159,860.59	223,481.84	2,007,803.92	1,997,507.19	2,519,028.00		521,520.81	(10,296.73)
NET INCOME AFTER OPERATING EXP	168,966.17	79,831.56	534,880.17	724,380.86	240,872.00		(483,508.86)	189,500.69
633100 Bond-Interest Expense	0.00	0.00	171,956.28	169,656.28	169,656.00	100.00%	(0.28)	(2,300.00)
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	0.00	0.00	0.00	19,221.11	18,000.00	106.78%	(1,221.11)	19,221.11
TOTAL FIXED ASSETS	0.00	0.00	0.00	19,221.11	38,000.00	50.58%	18,778.89	19,221.11
NET INC AFTER OPEX, BOND INT & PRINC PYMT. & F/A	168,966.17	79,831.56	307,923.89	475,503.47	-26,784.00		(502,287.47)	167,579.58
80002 Accrued Bond Interest payable				42,114.04				
80003 Accrued Bond Principal				45,000.00				
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 NY Mellon-unreal loss on cd <$683.21>
Swim liner $40.00
Escrip-rebate $5.10
Bank of dividend $.24
US Bank $357.40
**RESTRICTED COP RESERVE 238,330.00

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Highlands Recreation Center
Sales by Item Summary
May 2016

	May 16			
	Qty	Amount	% of Sales	Avg Price
Service				
ASP-IN CROWD	17	6,405.00	1.9%	376.76
ASP-Parent Education Night	1	275.00	0.1%	275.00
ASP-SPRING CA	1	-42.00	-0.0%	-42.00
ASP-Summer Cp	176	49,580.00	14.9%	281.70
ASP Fees		49,422.00	14.9%	
BASKETBALL	3	219.00	0.1%	73.00
casino trip	2	20.00	0.0%	10.00
CHESS	1	84.00	0.0%	84.00
CLIMBING	1	150.00	0.0%	150.00
DRAWING	1	120.00	0.0%	120.00
EARLY EDUC PR	46	58,987.00	17.7%	1,282.33
GYMNASTICS	4	380.00	0.1%	95.00
HOOPSTERS	4	38.50	0.0%	9.63
Interest Inc	3	4,880.74	1.5%	1,626.91
KIDS NITE OUT	19	385.00	0.1%	20.26
leadership	1	-150.00	-0.0%	-150.00
MAD SCIENCE	1	-75.00	-0.0%	-75.00
Mandarin After School Program	1	-84.00	-0.0%	-84.00
MIDDLE SCHOOL KICKBALL, DODGEBA	1	30.00	0.0%	30.00
Misc Revenues	3	402.50	0.1%	134.17
POOL-AQUATRAC	3	360.00	0.1%	120.00
POOL-ARTHRITIS	7	318.20	0.1%	45.46
Pool-Barracudas Fitness	2	201.00	0.1%	100.50
POOL-DIVING	4	309.00	0.1%	77.25
Pool-Drop In	45	3,279.00	1.0%	72.87
POOL-LIFEGUAR	22	4,288.50	1.3%	194.93
Pool-Nonres		6,173.00	1.9%	
POOL-PREGNANT	5	186.00	0.1%	37.20
POOL-PRETEAM	105	8,810.20	2.6%	83.91
POOL-PRIV/SEM	130	4,575.00	1.4%	35.19
Pool-Resi		1,833.00	0.6%	
pool-snack shack	7	465.00	0.1%	66.43
Pool-Swim Les	143	6,354.89	1.9%	44.44
Pool-Swimteam	21	2,134.20	0.6%	101.63
Pool-Wtr Work	8	565.70	0.2%	70.71
Property Taxe	1	104,368.40	31.4%	104,368.40
RECBALL	16	1,150.00	0.3%	71.88
Rental-Gym/So	18	2,326.00	0.7%	129.22
RENTAL-KITCHE	1	77.00	0.0%	77.00
rental-MPR	15	3,480.00	1.0%	232.00
Rental-Other	1	127.40	0.0%	127.40
Rental-Pool	12	1,725.00	0.5%	143.75
Rental-Tennis	1	3,121.00	0.9%	3,121.00
SOCCER		411.00	0.1%	
SOUL LINE DANCE	4	390.00	0.1%	97.50
Techsplosion Junior Minecrafter	2	1,000.00	0.3%	500.00
Techsplosion Minecraft Challeng	3	1,500.00	0.5%	500.00
TENNIS COURT	0	0.00	0.0%	0.00
Tennis Lesson		264.50	0.1%	
THEATER WORKSHOP	1	55.00	0.0%	55.00
TRANSACTION FEE	441	1,754.00	0.5%	3.98
Total Service		332,629.73	100.0%	
TOTAL		**332,629.73**	**100.0%**	

332,629.73 +
REFUNDS 3,120.00 −
UNREAL LOSS ON CD (COOP) 683.21 −
DIVIDEND (COOP) 0.24 +
328,826.76 =

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

	Jul '15 - May 16			
	Qty	Amount	% of Sales	Avg Price
Service				
AARP DRIVING	9.00	0.00	0.0%	0.00
ArtZoodle	1.00	400.00	0.02%	400.00
ASP-FALL CAMP	244.00	49,269.00	1.79%	201.89
ASP-HI CROWD	287.00	76,073.00	2.76%	265.05
ASP-Parent Education Night	46.00	950.00	0.04%	20.65
ASP-SPRING CA	233.00	48,256.00	1.76%	211.41
ASP-Summer Cp	605.00	163,596.00	5.94%	270.41
ASP-WINTER CA	149.00	18,776.00	0.68%	134.11
ASP Fees		498,722.00	18.12%	
BABYSITTING	6.00	390.00	0.01%	65.00
BACK TO SCHOOL	43.00	1,075.00	0.04%	25.00
Barracudas Fitness Swim	6.00	457.61	0.02%	76.27
BASKETBALL	45.00	3,553.00	0.13%	78.96
Camperoo Couer Studio	5.00	2,025.00	0.07%	405.00
CAMPEROO GAMER STUDIO	11.00	3,553.64	0.13%	323.06
casino trip	2.00	20.00	0.0%	10.00
CERT	16.00	0.00	0.0%	0.00
CHESS	42.00	4,082.00	0.15%	97.19
CLIMBING	9.00	1,380.00	0.05%	153.33
concert	1.00	1,058.00	0.04%	1,058.00
COOKING	9.00	1,343.00	0.05%	149.22
CORNHOLE	19.00	859.00	0.03%	45.21
Dance the Waltz with Kimi	3.00	165.00	0.01%	55.00
destination science	4.00	716.00	0.03%	179.00
DRAMA	2.00	210.00	0.01%	105.00
DRAWING	80.00	8,056.00	0.29%	100.70
DRIVING SCHOO	5.00	137.00	0.01%	27.40
EARLY EDUC PR	615.00	755,000.00	27.43%	1,227.64
EASTER	103.00	1,654.00	0.06%	16.06
ENGINEERING	24.00	3,932.50	0.14%	163.85
FITNESS MEMBE	10.00	460.00	0.02%	46.00
GARAGE SALE	7.00	142.76	0.01%	20.39
Golf	34.00	7,050.00	0.26%	207.35
GUITAR	28.00	3,697.00	0.13%	132.04
GYMNASTICS	74.00	7,435.00	0.27%	100.47
H2O Babies	2.00	0.00	0.0%	0.00
HALLOWEEN	141.00	4,021.00	0.15%	28.52
HOLIDAY EVENT	1.00	743.00	0.03%	743.00
HOOPSTERS	95.00	6,081.76	0.22%	64.02
HORSEBACK RID	1.00	580.00	0.02%	580.00
Interest Inc	23.00	16,089.49	0.58%	699.54
Jazz Dance		135.00	0.01%	
JAZZERCISE	38.00	2,670.00	0.1%	70.26
Jr. Academy	3.00	535.00	0.02%	178.33
KIDS NITE OUT	288.00	6,650.00	0.24%	23.09
leadership	53.00	9,505.00	0.35%	180.47
LUNCHTIME ENRICHMENT	2.00	12,385.00	0.45%	6,192.50
MAD SCIENCE	32.00	3,960.00	0.14%	123.75
Mandarin After School Program	9.00	2,610.00	0.1%	290.00
Middle School Field Trip	3.00	0.00	0.0%	0.00
MIDDLE SCHOOL KICKBALL, DODGEBA	34.00	330.00	0.01%	9.71
middle School Overnight	5.00	350.00	0.01%	70.00
Misc Revenues	47.00	11,920.25	0.43%	253.61
MOVIE NIGHT	3.00	87.00	0.0%	29.00
OTHER	8.00	-425.00	-0.02%	-47.22
PENINSULA WINERY TOUR	10.00	245.00	0.01%	24.50
PHOTOGRAPHY	1.00	145.00	0.01%	145.00
pickle ball	18.00	385.00	0.01%	21.39
POOL-AQUATRAC	31.00	2,010.00	0.07%	64.84
POOL-ARTHRITIS	50.00	2,118.40	0.08%	42.37
Pool-Barracudas Fitness	2.00	201.00	0.01%	100.50
POOL-BBQ	2.00	50.00	0.0%	25.00
POOL-DIVING	57.00	2,688.25	0.1%	47.16
Pool-Drop In	470.00	23,454.00	0.85%	49.90
POOL-EGG HUNT	1.00	400.00	0.02%	400.00
Pool-Fall Break Splash Camp	8.00	0.00	0.0%	0.00
POOL-LIFEGUAR	84.00	16,681.10	0.61%	198.58
Pool-Nontes		58,372.55	2.12%	
POOL-PREGNANT	7.00	316.90	0.01%	45.27
POOL-PRETEAM	1,034.00	83,672.87	3.04%	80.97
POOL-PRIV/SEM	1,327.00	45,247.00	1.64%	34.10
Pool-Resl		25,519.00	0.93%	
pool-snack shack	44.00	3,971.75	0.14%	90.27
Pool-Swim Les	1,589.00	89,183.69	3.24%	55.77
Pool-Swimteam	239.00	22,716.70	0.83%	95.04
Pool-Wtr Work	99.00	5,996.81	0.22%	60.57
Pre-K Letter School	6.00	189.00	0.01%	31.50
Property Tax	9.00	434,867.76	15.8%	48,318.64
Public Speaking	9.00	4,475.00	0.16%	497.22
PUMPKIN PATCH	5.00	444.00	0.02%	88.80
RECBALL	54.00	4,660.00	0.17%	86.30
Rental-Gym/So	113.00	25,528.00	0.93%	225.91
RENTAL-KITCHE	1.00	77.00	0.0%	77.00
rental-MPR	174.00	31,760.00	1.15%	182.51
Rental-Other	6.00	653.76	0.02%	108.96
Rental-Pool	78.00	23,539.75	0.86%	301.79
Rental-Tennis	25.00	38,436.00	1.4%	1,537.44
Rumba Party with Kimi	1.00	90.00	0.0%	90.00
SELF DEFENSE	1.00	80.00	0.0%	80.00
SNOWTRIP	18.00	935.00	0.03%	51.94
SOCCER		8,855.00	0.32%	
SOCCER CAMP	1.00	225.00	0.01%	225.00
SOUL LINE DANCE	47.00	5,798.00	0.21%	123.36
SPANISH	1.00	-54.00	-0.0%	-54.00
Sports Camp	3.00	-440.00	-0.02%	-146.67
SUSHI	2.00	70.00	0.0%	35.00
TAP	24.00	1,797.50	0.07%	74.90
Techsplosion Junior Minecrafter	2.00	1,000.00	0.04%	500.00
Techsplosion Minecraft Challeng	3.00	1,500.00	0.06%	500.00
TENNIS COURT	6.00	120.00	0.0%	20.00
Tennis Lesson		15,288.82	0.56%	
THEATER WORKSHOP	70.00	5,402.00	0.2%	77.17
TRANSACTION FEE	4,874.00	18,657.00	0.71%	4.03
WINE & DESIGN	2.00	30.00	0.0%	15.00
Total Service		2,752,145.49	100.0%	
TOTAL		2,752,145.49	100.0%	

2,752,145.49 +
REFUNDS 26,326.23 –
B CKS. 20.00 –
MOVIE NITE PD DIFF 5.00 –
UW REAL LOSS 3,906.45 –
BK CO COOP
DIVIDEND COOP 0.24 +
2,721,883.05 *

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Highlands Recreation Center
Profit & Loss by Class
May 2016

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
Income							
102100 · Property Taxes	0.00	0.00	104,368.40	0.00	0.00	0.00	104,368.40
152100 · Interest Earned	0.00	392.38	4,488.36	0.00	0.00	0.00	4,880.74
232100 · Park & Recreation Fees							
232101 · Refunds - Fees	-540.00	0.00	-20.00	-550.00	-1,575.00	-435.00	-3,120.00
232100 · Park & Recreation Fee...	106,025.00	58,987.00	1,754.00	41,577.69	9,131.40	5,503.00	222,978.09
Total 232100 · Park & Recreation ...	105,485.00	58,987.00	1,734.00	41,027.69	7,556.40	5,068.00	219,858.09
265800 · Miscellaneous Revenue	0.00	-677.87	357.40	40.00	0.00	0.00	-280.47
Total Income	105,485.00	58,701.51	110,948.16	41,067.69	7,556.40	5,068.00	328,826.76
Gross Profit	105,485.00	58,701.51	110,948.16	41,067.69	7,556.40	5,068.00	328,826.76
Expense							
411100 · Permanent Salaries	9,935.98	5,981.06	8,157.08	5,438.60	0.00	3,802.59	33,315.31
416101 · Office Wages	0.00	0.00	6,697.63	0.00	0.00	3,862.50	10,560.13
416102 · Pool Wages	0.00	0.00	0.00	10,759.55	0.00	0.00	10,759.55
416103 · Maintenance Wages	0.00	0.00	4,331.25	0.00	0.00	0.00	4,331.25
416104 · Supervision Wages	0.00	0.00	212.50	0.00	270.00	97.81	580.31
416105 · Program Specialist	0.00	0.00	0.00	1,092.54	0.00	5,306.61	6,399.15
416107 · ASP/Camp Wages	9,560.70	0.00	0.00	0.00	0.00	0.00	9,560.70
416108 · EEC Wages	0.00	27,852.89	0.00	0.00	0.00	0.00	27,852.89
416109 · Program Specialist-Swim...	0.00	0.00	0.00	4,961.68	0.00	0.00	4,961.68
416110 · Vacation Expense	0.00	0.00	-1,966.22	0.00	0.00	0.00	-1,966.22
431100 · Social Security	1,205.42	2,041.08	1,162.99	1,000.61	16.74	443.23	5,870.07
431200 · Medicare Contribution	281.91	477.35	272.00	234.01	3.92	103.65	1,372.84
463100 · District Employee Benefits	1,931.27	4,726.42	2,097.89	722.98	0.00	1,174.32	10,652.88
512100 · Clothing & Uniforms	0.00	0.00	0.00	460.25	0.00	0.00	460.25
515600 · Household Expense							
515601 · Recology	0.00	0.00	835.36	0.00	0.00	0.00	835.36
515602 · Janitorial Supplies	74.94	406.47	432.49	0.00	0.00	0.00	913.90
515605 · Cleaning Company	0.00	695.90	1,632.10	0.00	0.00	0.00	2,328.00
Total 515600 · Household Expense	74.94	1,102.37	2,899.95	0.00	0.00	0.00	4,077.26
519300 · Office Expense							
519301 · Outside Printing & Co...	200.10	0.00	0.00	0.00	0.00	0.00	200.10
519303 · General Office Supplies	0.00	280.12	376.36	0.00	0.00	0.00	656.48
519305 · Postage & Mailing Ex...	0.00	0.00	97.50	0.00	0.00	0.00	97.50
519307 · Other Office Expense	15.00	88.28	776.05	0.00	0.00	0.00	879.33
519308 · Credit card/ACH fee	0.00	0.00	4,062.61	0.00	0.00	0.00	4,062.61
519309 · Payroll service fees	0.00	0.00	597.16	0.00	0.00	0.00	597.16
Total 519300 · Office Expense	215.10	368.40	5,909.68	0.00	0.00	0.00	6,493.18
542300 · Maintenance-Equipment	0.00	0.00	144.73	0.00	0.00	0.00	144.73
545900 · Maintenance-Facilities & ...							
545903 · Paint, Solvents & Che...	0.00	0.00	0.00	1,216.38	0.00	0.00	1,216.38
545904 · Pool Supplies	0.00	0.00	0.00	30.42	0.00	0.00	30.42
545905 · Locks & Security Syst...	0.00	0.00	75.38	0.00	0.00	0.00	75.38
545909 · Other General Mainte...	0.00	800.00	804.96	0.00	0.00	0.00	1,604.96
545912 · Vehicle Expense	0.00	0.00	641.04	0.00	0.00	0.00	641.04
Total 545900 · Maintenance-Facilit...	0.00	800.00	1,521.38	1,246.80	0.00	0.00	3,568.18

Highlands Recreation Center
Profit & Loss by Class
May 2016

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
563800 · Utility Expense							
563801 · P G & E	0.00	370.84	1,960.22	1,962.17	0.00	0.00	4,293.23
563802 · Water	0.00	248.85	199.63	399.25	0.00	0.00	847.73
Total 563800 · Utility Expense	0.00	619.69	2,159.85	2,361.42	0.00	0.00	5,140.96
572200 · Employee Expense Reimb	0.00	0.00	278.10	0.00	0.00	0.00	278.10
585600 · Contract Expenses							
585603 · Legal fees	0.00	0.00	720.00	0.00	0.00	0.00	720.00
585604 · Consultants	120.00	0.00	0.00	0.00	0.00	0.00	120.00
Total 585600 · Contract Expenses	120.00	0.00	720.00	0.00	0.00	0.00	840.00
596600 · District Operating Expen...							
596602 · Spec Act-ASP	1,542.93	0.00	0.00	0.00	0.00	0.00	1,542.93
596603 · Snacks-ASP	372.65	0.00	0.00	0.00	0.00	0.00	372.65
596604 · Supplies-ASP	572.80	0.00	0.00	0.00	0.00	0.00	572.80
596607 · Misc Exp-POOL	0.00	0.00	0.00	245.11	0.00	0.00	245.11
596608 · Misc Exp-ASP	745.53	0.00	0.00	0.00	0.00	0.00	745.53
596611 · Misc Exp-OTHER	0.00	0.00	0.00	0.00	235.44	0.00	235.44
596612 · Special Events	0.00	0.00	0.00	18.52	0.00	134.79	153.31
596613 · Conferences/Seminars	0.00	0.00	33.09	600.00	0.00	0.00	633.09
596614 · Pool Supplies	0.00	0.00	0.00	970.85	0.00	0.00	970.85
596615 · Sport League	0.00	0.00	0.00	0.00	0.00	341.00	341.00
596616 · Incrowd Rent	750.00	0.00	0.00	0.00	0.00	0.00	750.00
596617 · Seasonal Programs	125.65	0.00	55.06	0.00	0.00	0.00	180.71
596621 · EEC supplies	0.00	2,639.96	0.00	0.00	0.00	0.00	2,639.96
596622 · EEC Snacks	0.00	1,399.21	0.00	0.00	0.00	0.00	1,399.21
596624 · EEC Misc	0.00	9.77	0.00	0.00	0.00	0.00	9.77
596625 · POOL SNACK SHACK	0.00	0.00	0.00	64.28	0.00	0.00	64.28
Total 596600 · District Operating ...	4,109.56	4,048.94	88.15	1,898.76	235.44	475.79	10,856.64
671200 · Telephone Service Char...	0.00	0.00	655.11	0.00	0.00	0.00	655.11
7211 · Fixed Assets-Structures/Im...							
721102 · Fixed Assets-Not Capi...	0.00	0.00	2,523.30	0.00	0.00	0.00	2,523.30
Total 7211 · Fixed Assets-Structur...	0.00	0.00	2,523.30	0.00	0.00	0.00	2,523.30
7311 · Fixed Assets-Equiment							
731101 · Equip-Not Capitalized	0.00	0.00	0.00	572.34	0.00	0.00	572.34
Total 7311 · Fixed Assets-Equiment	0.00	0.00	0.00	572.34	0.00	0.00	572.34
Total Expense	27,434.88	48,018.20	37,865.37	30,749.54	526.10	15,266.50	159,860.59
Net Income	**78,050.12**	**10,683.31**	**73,082.79**	**10,318.15**	**7,030.30**	**-10,198.50**	**168,966.17**

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

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
Income							
102100 · Property Taxes	0.00	0.00	434,867.76	0.00	0.00	0.00	434,867.76
152100 · Interest Earned	0.00	3,860.57	12,228.92	0.00	0.00	0.00	16,089.49
232100 · Park & Recreation Fees							
232101 · Refunds - Fees	-7,742.00	0.00	-100.00	-5,296.00	-4,824.00	-8,364.23	-26,326.23
232102 · Bounced Checks-Fees	0.00	-20.00	0.00	0.00	0.00	0.00	-20.00
232100 · Park & Recreation Fe...	864,708.00	755,000.00	19,374.75	407,040.37	96,450.76	146,680.11	2,289,253.99
Total 232100 · Park & Recreation ...	856,966.00	754,980.00	19,274.75	401,744.37	91,626.76	138,315.88	2,262,907.76
265800 · Miscellaneous Revenue	600.00	916.56	6,416.48	40.00	0.00	50.00	8,023.04
Total Income	857,566.00	759,757.13	472,787.91	401,784.37	91,626.76	138,365.88	2,721,888.05
Gross Profit	857,566.00	759,757.13	472,787.91	401,784.37	91,626.76	138,365.88	2,721,888.05
Expense							
411100 · Permanent Salaries	114,314.77	68,365.54	93,806.42	62,543.90	0.00	69,911.43	408,942.06
416101 · Office Wages	0.00	0.00	97,547.27	0.00	0.00	23,783.69	121,330.96
416102 · Pool Wages	0.00	0.00	0.00	144,778.90	0.00	0.00	144,778.90
416103 · Maintenance Wages	0.00	0.00	50,195.14	0.00	0.00	0.00	50,195.14
416104 · Supervision Wages	0.00	0.00	264.00	0.00	4,736.25	2,656.03	7,656.28
416105 · Program Specialist	0.00	0.00	0.00	8,674.20	0.00	75,063.14	83,737.34
416107 · ASP/Camp Wages	124,076.98	0.00	0.00	0.00	0.00	0.00	124,076.98
416108 · EEC Wages	0.00	297,914.38	0.00	0.00	0.00	0.00	297,914.38
416109 · Program Specialist-Swi...	0.00	0.00	0.00	46,685.90	0.00	0.00	46,685.90
416110 · Vacation Expense	0.00	0.00	1,201.72	0.00	0.00	0.00	1,201.72
431100 · Social Security	14,769.60	22,652.52	14,551.91	12,797.96	293.67	5,891.18	70,956.84
431200 · Medicare Contribution	3,454.18	5,297.76	3,403.22	2,993.07	68.71	1,377.78	16,594.72
445100 · Unemployment Insurance	0.00	0.00	0.00	545.00	0.00	0.00	545.00
463100 · District Employee Benef...	21,464.47	50,276.32	24,977.41	12,811.11	0.00	14,297.07	123,826.38
512100 · Clothing & Uniforms	793.60	1,735.27	325.60	1,484.19	0.00	0.00	4,338.66
515600 · Household Expense							
515601 · Recology	0.00	0.00	8,512.94	0.00	0.00	0.00	8,512.94
515602 · Janitorial Supplies	293.62	4,547.19	5,515.33	35.72	0.00	0.00	10,391.86
515605 · Cleaning Company	125.00	3,980.90	9,497.10	125.00	0.00	0.00	13,728.00
Total 515600 · Household Expense	418.62	8,528.09	23,525.37	160.72	0.00	0.00	32,632.80
519300 · Office Expense							
519301 · Outside Printing & C...	1,466.83	0.00	4,289.54	0.00	0.00	0.00	5,756.37
519303 · General Office Suppli...	0.00	280.12	4,796.01	240.44	0.00	0.00	5,316.57
519304 · Advertising	520.00	450.00	1,128.80	87.01	0.00	0.00	2,185.81
519305 · Postage & Mailing Ex...	0.00	0.00	4,720.66	0.00	0.00	0.00	4,720.66
519307 · Other Office Expense	15.00	576.27	9,364.69	16.25	0.00	0.00	9,972.21
519308 · Credit card/ACH fee	0.00	0.00	36,592.44	0.00	0.00	0.00	36,592.44
519309 · Payroll service fees	0.00	0.00	7,008.77	0.00	0.00	0.00	7,008.77
Total 519300 · Office Expense	2,001.83	1,306.39	67,900.91	343.70	0.00	0.00	71,552.83
533100 · Memberships	502.94	50.42	4,452.80	333.36	0.00	572.55	5,912.07
542300 · Maintenance-Equipment	0.00	6,842.98	2,396.55	487.07	0.00	0.00	9,726.60
545900 · Maintenance-Facilities ...							
545902 · Plumbing & Piping	0.00	0.00	1,607.56	0.00	0.00	0.00	1,607.56
545903 · Paint, Solvents & Ch...	0.00	0.00	0.00	15,832.41	0.00	0.00	15,832.41
545904 · Pool Supplies	0.00	0.00	0.00	1,931.85	0.00	0.00	1,931.85

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

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
545905 · Locks & Security Sys...	0.00	1,026.28	751.37	0.00	0.00	100.00	1,877.65
545906 · Signage Expense	0.00	0.00	274.83	0.00	0.00	0.00	274.83
545907 · General Electrical Ex...	0.00	0.00	313.43	0.00	0.00	0.00	313.43
545909 · Other General Mainte...	0.00	1,126.61	7,322.58	0.00	0.00	0.00	8,449.19
545911 · Landscape/Garden E...	0.00	0.00	782.97	0.00	0.00	0.00	782.97
545912 · Vehicle Expense	583.41	0.00	4,002.80	0.00	0.00	151.46	4,737.67
545913 · Ground/Facility Impr...	0.00	0.00	50,326.90	0.00	0.00	0.00	50,326.90
Total 545900 · Maintenance-Facil...	583.41	2,152.89	65,382.44	17,764.26	0.00	251.46	86,134.46
563800 · Utility Expense							
563801 · P G & E	0.00	4,908.10	22,891.43	22,303.00	0.00	0.00	50,102.53
563802 · Water	0.00	2,455.64	1,962.47	3,924.99	0.00	0.00	8,343.10
563803 · Sewer Fees	0.00	0.00	18,901.72	0.00	0.00	0.00	18,901.72
Total 563800 · Utility Expense	0.00	7,363.74	43,755.62	26,227.99	0.00	0.00	77,347.35
572200 · Employee Expense Rei...	117.05	27.33	727.52	98.83	0.00	73.33	1,044.06
585600 · Contract Expenses							
585601 · Audit Fees	0.00	0.00	9,800.00	0.00	0.00	0.00	9,800.00
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	13,788.75	0.00	0.00	0.00	13,788.75
585604 · Consultants	120.00	0.00	8,897.70	90.00	0.00	0.00	9,107.70
Total 585600 · Contract Expenses	120.00	750.00	32,486.45	90.00	0.00	0.00	33,446.45
596600 · District Operating Expe...							
596601 · Buses-ASP	5,293.95	0.00	0.00	0.00	0.00	0.00	5,293.95
596602 · Spec Act-ASP	19,763.60	0.00	0.00	0.00	0.00	0.00	19,763.60
596603 · Snacks-ASP	4,934.63	0.00	0.00	0.00	0.00	0.00	4,934.63
596604 · Supplies-ASP	5,538.78	0.00	0.00	0.00	0.00	0.00	5,538.78
596607 · Misc Exp-POOL	0.00	0.00	0.00	3,541.31	0.00	0.00	3,541.31
596608 · Misc Exp-ASP	3,119.73	0.00	0.00	0.00	0.00	0.00	3,119.73
596611 · Misc Exp-OTHER	0.00	0.00	1,281.87	0.00	711.56	961.47	2,954.90
596612 · Special Events	0.00	0.00	735.17	363.83	0.00	7,413.37	8,512.37
596613 · Conferences/Seminars	2,063.61	324.23	1,663.27	2,459.34	0.00	1,945.29	8,455.74
596614 · Pool Supplies	0.00	0.00	0.00	3,106.43	0.00	0.00	3,106.43
596615 · Sport League	0.00	0.00	0.00	0.00	0.00	982.96	982.96
596616 · Incrowd Rent	5,669.00	0.00	0.00	0.00	0.00	0.00	5,669.00
596617 · Seasonal Programs	1,157.00	0.00	280.06	0.00	0.00	4,276.76	5,713.82
596621 · EEC supplies	0.00	13,480.97	0.00	0.00	0.00	0.00	13,480.97
596622 · EEC Snacks	0.00	7,016.13	0.00	0.00	0.00	0.00	7,016.13
596624 · EEC Misc	0.00	2,107.04	0.00	0.00	0.00	0.00	2,107.04
596625 · POOL SNACK SHACK	0.00	0.00	0.00	1,296.77	0.00	0.00	1,296.77
Total 596600 · District Operating ...	47,540.30	22,928.37	3,960.37	10,767.68	711.56	15,579.85	101,488.13
6331 · Bond Interest Expense	0.00	169,656.28	0.00	0.00	0.00	0.00	169,656.28
6332 · Bond Principal exp	0.00	60,000.00	0.00	0.00	0.00	0.00	60,000.00
671200 · Telephone Service Char...	0.00	0.00	5,674.97	0.00	0.00	0.00	5,674.97
673100 · Insurance							
673101 · CAPRI-WORKERS C...	8,700.50	8,700.50	6,960.40	6,960.40	0.00	3,480.20	34,802.00
673102 · CAPRI-GEN INS	0.00	0.00	29,229.00	0.00	0.00	0.00	29,229.00
Total 673100 · Insurance	8,700.50	8,700.50	36,189.40	6,960.40	0.00	3,480.20	64,031.00
7211 · Fixed Assets-Structures/I...							

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

	ASP	EEC	OTHER	Pool	Rental	Seasonal Programs	TOTAL
721102 · Fixed Assets-Not Ca...	0.00	0.00	2,523.30	0.00	0.00	0.00	2,523.30
Total 7211 · Fixed Assets-Structu...	0.00	0.00	2,523.30	0.00	0.00	0.00	2,523.30
7311 · Fixed Assets-Equiment							
731100 · Fixed Assets-Equipm...	0.00	0.00	0.00	19,221.11	0.00	0.00	19,221.11
731101 · Equip-Not Capitalized	0.00	1,005.03	601.05	1,605.83	0.00	0.00	3,211.91
Total 7311 · Fixed Assets-Equim...	0.00	1,005.03	601.05	20,826.94	0.00	0.00	22,433.02
Total Expense	338,858.25	735,553.81	575,849.44	377,375.18	5,810.19	212,937.71	2,246,384.58
Net Income	**518,707.75**	**24,203.32**	**-103,061.53**	**24,409.19**	**85,816.57**	**-74,571.83**	**475,503.47**

#2625

CODE NO.	PAYABLE TO:	PURPOSE	AMOUNT
4161	SANDRA BURGESS	PROG SPEC 5/16	413.40
4161	JOHN GRADWOHL	PROG SPEC 5/16	330.00
4161	ZACHARY WOLFE	PROG SPEC 12-5/16	5,043.64
4631	KAISER FOUNDATION HEALTH PLAN	INS 7/16	6,263.19
4631	PLIC	INS 7/16	1,579.91
5156	MAINTENANCE SYSTEMS MANAGEMENT, INC	SERV 6/16	1,225.00
5156	RECOLOGY	SERV 5/16	835.36
5156	SUPPLYWORKS	SUPPLIES 5/16	1,264.94
5193	FLYWIRE TECHNOLOGY	SERV 6/16	49.00
5638	CA WATER	SERV 5/16	989.78
5638	PG &E	SERV 5-6/16	4,941.20
5856	PORTOR GOLTZ	LEGAL FEES 5/16	742.50
5966	CRYSTAL SPRINGS UNITED METHODIST CHURCH	IC RENT 5/16	1,050.00
5966	DEPT OF JUSTICE	FINGERPRINTS 5/16	308.00
6712	AT&T		
	US BANK	SUPPLIES 4-5/16	9,483.66
	#5459-$957.21, #5966-$5766.25, #5193-$444.45		
	#5121-$2069.10, #5156-$246.65,		
	AMERICAN EXPRESS	SUPPLIES 5/16	3,890.41
	#7211-$3,000.00, #5193-$37.87, #5966- $793.40		
	#5156-$38.44, #5459-$20.70		
	DAU PRODUCTS	POOL CHEM/VALVES/BEARING ASSEMBLY 5/16	3,634.32
	#7311-$2164.86, #5459-$1103.69, #5423-$365.77		
			42,044.31

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

JUNE 14, 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 14TH DAY OF JUNE 2016