Highlands Recreation District
Balance Sheet (accrual)
As of September 30, 2016

	AS OF 10/4/16 9/30/2016	9/30/2015	PRELIM 10/4/16 6/30/2016
ASSETS			
Current Assets			
Checking/Savings			
004000 - Petty Cash	100.00	100.00	100.00
005000 - Boston Private	288,208.57	293,704.56	262,239.48
006000 - Petty Cash-pool	80.00	80.00	80.00
007000 - Bank of New York Mellon	236,249.76	237,145.57	242,044.33
011100 - Cash in Treasury	2,381,751.53	2,036,204.86	2,619,068.26
Total Checking/Savings	2,906,389.86	2,567,234.99	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	2,455.25	2,372.48	16,210.79
Total Other Current Assets	2,455.25	2,372.48	21,606.97
Total Current Assets	2,908,845.11	2,569,607.47	3,146,464.04
Fixed Capital Assets, net of depreciation			
Building	3,409,563.33	3,531,529.85	3,439,806.21
Improvements	152,688.33	168,677.97	156,685.74
Equipment	71,125.74	81,188.52	77,082.06
Land	19,532.00	19,532.00	19,532.00
Construction in Progress	-		-
Total Fixed Assets	3,652,909.40	3,800,928.34	3,693,106.01
TOTAL ASSETS	**6,561,754.51**	**6,370,535.81**	**6,839,570.05**
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payables			
064000 - Accounts Payable		3,531.01	49,693.79
Total Accounts Payable	-	3,531.01	49,693.79
Other Current Liabilities			
065000-Payroll Liab	19.19	-	5,678.17
065010-Payroll Liab-FSA	5,201.32	2,138.39	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	13,838.03	14,037.98	56,152.07
80003 - Bond Principal accrual	5,416.65	5,000.00	50,000.00
Total Other Current Liabilities	24,934.46	22,195.37	194,417.29
Total Current Liabilities	24,934.46	25,726.38	244,111.08
Long Term Liabilities			
265900 - COP Bond	2,909,583.35	2,970,000.00	2,925,000.00
266000 - Compensated absences	38,821.98	37,909.25	42,757.03
Total Long Term Liabilities	2,948,405.33	3,007,909.25	2,967,757.03
Total Liabilities	2,973,339.79	3,033,635.63	3,211,868.11
Equity			
081300/081400 - Fund Balance	5,818,630.57	5,466,208.78	5,616,145.20
Investment in Capital Asset Net of Debt	737,909.40	825,928.34	718,106.01
Amount to be provided	(2,928,838.03)	(2,989,037.98)	(3,031,152.07)
Change in net position	(39,287.22)	33,801.04	324,602.80
Total Equity	3,588,414.72	3,336,900.18	3,627,701.94
TOTAL LIABILITIES & EQUITY	**6,561,754.51**	**6,370,535.81**	**6,839,570.05**

Highlands Recreation Center

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

	Sep 16	Sep 15	July 15-Sep 15	Jul 16 - Sep 16	PROPOSED Budget	25% % 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	638.72	638.72	0.00	400,000.00	0.00%	400,000.00	(638.72)
152100 Interest Earned	404.88	404.74	796.78	796.14	16,000.00	4.98%	15,203.86	(0.64)
187100 State-aid	0.00	0.00	0.00	0.00		0.00%	-	-
232100 Park & Recreation Fees								
ASP	60,934.00	57,995.00	170,907.00	153,082.70	927,500.00	16.50%	774,417.30	(17,824.30)
Pool	39,458.63	39,761.44	141,465.19	132,796.65	464,500.00	28.59%	331,703.35	(8,668.54)
Seasonal Prog	9,503.33	3,896.46	40,182.34	35,122.73	157,900.00	22.24%	122,777.27	(5,059.61)
Fac Rental	14,949.50	5,709.00	21,172.37	33,843.16	104,000.00	32.54%	70,156.84	12,670.79
EEC	57,550.00	77,525.00	202,817.00	213,674.00	855,500.00	24.98%	641,826.00	10,857.00
Other	-50.00	-90.00	-190.00	-50.00	0.00	0.00%	50.00	140.00
Transaction fees	1,783.00	1,744.00	5,874.00	5,161.00	23,000.00	22.44%	17,839.00	(713.00)
Total Park & Rec fees	184,128.46	186,540.90	582,227.90	573,630.24	2,532,400.00	22.65%	1,958,769.76	(8,597.66)
264200 Stale-Dated Checks	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
265800 Miscellaneous Revenue **	-410.48	1,477.29	2,162.76	3,698.40	30,000.00	12.33%	26,301.60	1,535.64
Total Income	184,122.86	189,061.65	585,826.16	578,124.78	2,978,400.00	19.41%	2,400,275.22	(7,701.38)
					5,236,381.00			
Expense								
411100 Permanent Salaries	55,701.57	37,630.65	89,378.75	106,280.49	472,590.00	22.49%	366,309.51	16,901.74
416101 Office Wages	18,641.68	11,706.93	27,688.56	37,979.06	145,166.00	26.16%	107,186.94	10,290.50
416102 Pool Wages	18,430.06	13,391.04	49,626.79	52,790.30	195,000.00	27.07%	142,209.70	3,163.51
416103 Maintenance Wages	6,447.70	5,083.00	12,217.01	12,580.95	57,500.00	21.88%	44,919.05	363.94
416104 Supervision Wages	631.25	370.75	980.25	1,287.50	9,500.00	13.55%	8,212.50	307.25
416106 EEP Wages	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
416107 ASP/Camp Wages	16,172.79	9,503.09	37,124.79	45,797.96	160,000.00	28.62%	114,202.04	8,673.17
416108 EEC Wages	45,091.25	27,537.50	67,057.13	85,216.17	405,000.00	21.04%	319,783.83	18,159.04
416110 Vacation Expense	2,049.34	1,910.14	-387.42	-3,935.05	2,000.00	-196.75%	5,935.05	(3,547.63)
431100 Social Security	9,798.10	6,544.45	17,451.43	20,837.31	86,685.00	24.04%	65,847.69	3,385.88
431200 Medicare Contribution	2,291.49	1,530.54	4,081.36	4,873.23	20,949.00	23.26%	16,075.77	791.87
445100 Unemployment Insurance	0.00	0.00	0.00	0.00	1,000.00	0.00%	1,000.00	-
463100 District Employee Benefits	11,142.55	11,078.58	39,249.52	36,862.00	144,574.00	25.50%	107,712.00	(2,387.52)
PAYROLL EXP SUBTOTAL	186,397.78	126,286.67	344,468.17	400,569.92	1,699,964.00	23.56%	1,299,394.08	56,101.75
416105 Program Specialist	3,122.29	2,773.34	11,927.53	14,462.31	96,000.00	15.06%	81,537.69	2,534.78
416109 Prog spec-Swimteam	4,037.96	4,357.20	8,336.68	7,776.68	57,000.00	13.64%	49,223.32	(560.00)
512100 Clothing & Uniforms	1,029.03	45.92	45.92	1,398.05	10,000.00	13.98%	8,601.95	1,352.13
515600 Household Expense	3,349.25	3,692.77	8,808.77	8,414.22	46,100.00	18.25%	37,685.78	(394.55)
519300 Office Expense	5,964.37	6,219.25	12,854.06	11,629.26	99,300.00	11.71%	87,670.74	(1,224.80)
533100 Memberships	316.20	419.61	3,142.58	3,618.35	6,150.00	58.83%	2,531.65	475.77
542300 Maintenance-Equipment	144.73	724.31	1,013.71	1,311.19	18,000.00	7.28%	16,688.81	297.48
545900 Maintenance-Facilities & Imprv	4,861.74	4,070.71	8,268.18	8,859.24	106,500.00	8.32%	97,640.76	591.06
563800 Utility Expense	5,373.80	4,866.76	10,128.14	10,244.00	93,300.00	10.98%	83,056.00	115.86
572200 Employee Expense Reimb	34.56	0.00	39.68	47.52	1,750.00	2.72%	1,702.48	7.84
585600 Contract Expenses	3,046.67	2,501.67	5,136.44	4,461.26	41,250.00	10.82%	36,788.74	(675.18)
596600 Program Specific Expenses	10,765.27	20,259.64	28,733.11	29,330.44	139,400.00	21.04%	110,069.56	597.33
671200 Telephone Service Charges	521.29	591.72	1,666.79	1,572.64	6,200.00	25.37%	4,627.36	(94.15)
673100 Insurance	0.00	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	3,192.16	1,033.49	1,033.49	8,136.71	5,500.00	147.94%	(2,636.71)	7,103.22
TOTAL OPERATING EXPENSES	232,167.10	177,843.06	468,650.75	535,301.29	2,496,826.00		1,961,524.71	66,650.54
NET INCOME AFTER OPERATING EXP	-48,034.24	11,218.59	117,175.41	42,823.49	481,574.00		438,750.51	(74,351.92)
633100 Bond-Interest Expense	0.00	0.00	85,428.14	84,228.14	167,256.00	50.36%	83,027.86	(1,200.00)
633200 Bond-Principal Expense	0.00	0.00	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	-48,034.24	11,218.59	-28,252.73	-101,404.65	185,318.00		286,722.65	(73,151.92)
80002 Accrued Bond Interest payable								
80003 Accrued Bond Principal								
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 $16.62
Bank of NY-Mellon dividends $.08
Bank of NY-Mellon Unreal loss on cd ($981.50)
US Bank-Rebate $404.32
Brochure ad-$150.00
**RESTRICTED COP RESERVE 238,330.00

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Highlands Recreation Center
Sales by Item Summary
September 2016

	Sep 16			
	Qty	Amount	% of Sales	Avg Price
Service				
ASP-FALL CAMP	52	7,850.00	4.2%	150.96
ASP-IN CROWD	25	7,535.00	4.0%	301.40
ASP-OKTOBERFEST CHILDCARE	14	420.00	0.2%	30.00
ASP-Parent Education Night	6	-100.00	-0.1%	-16.67
ASP-Summer Camp	6	357.00	0.2%	59.50
ASP-WINTER CAMP	10	4,390.00	2.4%	439.00
ASP Fees		39,377.00	21.1%	
CERT	8	0.00	0.0%	0.00
EARLY EDUCATION CENTER	41	57,550.00	30.9%	1,403.66
FITNESS MEMBERSHIP	1	50.00	0.0%	50.00
Interest Inc	2	404.88	0.2%	202.44
KIDS NITE OUT	45	1,645.00	0.9%	36.56
Misc Revenues	5	571.02	0.3%	114.20
OTHER	1	-50.00	-0.0%	-50.00
POOL-AQUATRACK	2	360.00	0.2%	180.00
POOL-ARTHRITIS	10	488.24	0.3%	48.82
Pool-Drop In	43	2,766.75	1.5%	64.34
POOL-LIFEGUARD	3	710.00	0.4%	236.67
POOL-PREGNANT	3	114.00	0.1%	38.00
POOL-PRETEAM	117	9,448.15	5.1%	80.75
POOL-PRIV/SEM	118	4,744.00	2.5%	40.20
Pool-Rental	3	1,335.00	0.7%	445.00
pool-snack shack	2	268.35	0.1%	134.18
Pool-Swim Lessons	157	7,057.60	3.8%	44.95
Pool-Swim Team	26	2,426.25	1.3%	93.32
Pool-Water Aerobics	14	844.29	0.5%	60.31
Pool Member-Non Resident	64	4,550.00	2.4%	71.09
Pool Member-Resident	155	4,433.00	2.4%	28.60
Rentals		15,249.50	8.2%	
Seasonal Program	107	7,226.50	3.9%	67.54
Special Events		2,126.83	1.1%	
Sports Leagues		515.00	0.3%	
TENNIS COURT KEY	4	80.00	0.0%	20.00
TRANSACTION FEE	429	1,783.00	1.0%	4.16
Total Service		186,526.36	100.0%	
TOTAL		**186,526.36**	**100.0%**	

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Highlands Recreation Center
Sales by Item Summary
July through September 2016

	Jul - Sep 16			
	Qty	Amount	% of Sales	Avg Price
Service				
ASP-FALL CAMP	57	9,400.00	1.6%	164.91
ASP-IN CROWD	72	20,533.00	3.5%	285.18
ASP-OKTOBERFEST CHILDCARE	14	420.00	0.1%	30.00
ASP-Parent Education Night	39	675.00	0.1%	17.31
ASP-SPRING CAMP	3	-45.80	-0.0%	-15.27
ASP-Summer Camp	123	16,957.00	2.9%	137.86
ASP-WINTER CAMP	11	4,710.00	0.8%	428.18
ASP Fees		103,080.00	17.4%	
CERT	11	0.00	0.0%	0.00
EARLY EDUCATION CENTER	163	214,056.00	36.1%	1,313.22
FITNESS MEMBERSHIP	3	175.00	0.0%	58.33
Interest Inc	4	796.14	0.1%	199.04
KIDS NITE OUT	60	2,075.00	0.4%	34.58
Middle School Field Trip	9	28.50	0.0%	3.17
Middle School Overnight	3	200.00	0.0%	66.67
Misc Revenues	9	5,629.80	1.0%	625.53
OTHER	1	-50.00	-0.0%	-50.00
POOL-AQUATRACK	6	730.00	0.1%	121.67
POOL-ARTHRITIS	16	694.84	0.1%	43.43
Pool-Barracudas Fitness	2	172.00	0.0%	86.00
POOL-DIVING	2	130.00	0.0%	65.00
Pool-Drop In	134	12,914.05	2.2%	96.37
POOL-LIFEGUARD	10	1,922.00	0.3%	192.20
POOL-PREGNANT	5	290.00	0.0%	58.00
POOL-PRETEAM	270	21,673.05	3.7%	80.27
POOL-PRIV/SEM	332	11,722.00	2.0%	35.31
Pool-Rental	14	8,002.25	1.4%	571.59
pool-snack shack	9	1,432.35	0.2%	159.15
Pool-Swim Lessons	592	37,210.04	6.3%	62.85
Pool-Swim Team	76	7,055.65	1.2%	92.84
Pool-Water Aerobics	25	1,564.42	0.3%	62.58
Pool Member-Non Resident	210	19,943.00	3.4%	94.97
Pool Member-Resident	210	8,923.00	1.5%	42.49
Rentals		36,678.16	6.2%	
Seasonal Program	284	32,296.90	5.5%	113.72
Special Events		2,910.83	0.5%	
Sports Leagues		2,050.00	0.3%	
TENNIS COURT KEY	9	180.00	0.0%	20.00
TRANSACTION FEE	1,245	5,166.00	0.9%	4.15
Total Service		592,299.18	100.0%	
TOTAL		**592,299.18**	**100.0%**	

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REFUNDS 12,243.00 -
UNREAL LOSS ON COP CD 1,931.40 -
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Accrual Basis

Highlands Recreation Center
Profit & Loss by Class
September 2016

	ASP	EEC	OTHER	Pool	Rental	Seasonal Progr...	TOTAL
Income							
152100 · Interest Earned	0.00	392.38	12.50	0.00	0.00	0.00	404.88
232100 · Park & Recreation Fees							
232101 · Refunds - Fees	-540.00	0.00	0.00	-87.00	-300.00	-495.00	-1,422.00
232100 · Park & Recreation Fees...	61,474.00	57,550.00	1,733.00	39,545.63	15,249.50	9,998.33	185,550.46
Total 232100 · Park & Recreation F...	60,934.00	57,550.00	1,733.00	39,458.63	14,949.50	9,503.33	184,128.46
265800 · Miscellaneous Revenue	0.00	-964.80	554.32	0.00	0.00	0.00	-410.48
Total Income	60,934.00	56,977.58	2,299.82	39,458.63	14,949.50	9,503.33	184,122.86
Gross Profit	60,934.00	56,977.58	2,299.82	39,458.63	14,949.50	9,503.33	184,122.86
Expense							
411100 · Permanent Salaries	14,788.77	9,511.92	12,709.83	8,662.62	0.00	10,028.43	55,701.57
416101 · Office Wages	0.00	0.00	15,882.30	0.00	0.00	2,759.38	18,641.68
416102 · Pool Wages	0.00	0.00	0.00	18,430.06	0.00	0.00	18,430.06
416103 · Maintenance Wages	0.00	0.00	6,447.70	0.00	0.00	0.00	6,447.70
416104 · Supervision Wages	0.00	0.00	0.00	0.00	525.00	106.25	631.25
416105 · Program Specialist	0.00	0.00	0.00	907.14	0.00	2,215.15	3,122.29
416107 · ASP/Camp Wages	16,172.79	0.00	0.00	0.00	0.00	0.00	16,172.79
416108 · EEC Wages	0.00	45,091.25	0.00	0.00	0.00	0.00	45,091.25
416109 · Program Specialist-Swim...	0.00	0.00	0.00	4,037.96	0.00	0.00	4,037.96
416110 · Vacation Expense	0.00	0.00	2,049.34	0.00	0.00	0.00	2,049.34
431100 · Social Security	1,906.70	3,330.60	2,137.76	1,611.82	32.55	778.67	9,798.10
431200 · Medicare Contribution	445.92	778.92	499.97	376.96	7.62	182.10	2,291.49
463100 · District Employee Benefits	1,835.86	4,220.14	2,505.27	1,148.59	0.00	1,432.69	11,142.55
512100 · Clothing & Uniforms	909.43	0.00	0.00	119.60	0.00	0.00	1,029.03
515600 · Household Expense							
515601 · Recology	0.00	0.00	835.36	0.00	0.00	0.00	835.36
515602 · Janitorial Supplies	21.99	385.59	878.72	2.59	0.00	0.00	1,288.89
515605 · Cleaning Company	0.00	365.00	860.00	0.00	0.00	0.00	1,225.00
Total 515600 · Household Expense	21.99	750.59	2,574.08	2.59	0.00	0.00	3,349.25
519300 · Office Expense							
519301 · Outside Printing & Cop...	202.00	0.00	0.00	0.00	0.00	0.00	202.00
519303 · General Office Supplies	0.00	0.00	100.05	11.39	0.00	0.00	111.44
519304 · Advertising	75.00	450.14	0.00	100.00	0.00	0.00	625.14
519305 · Postage & Mailing Exp...	0.00	0.00	21.79	0.00	0.00	0.00	21.79
519307 · Other Office Expense	0.00	0.00	302.43	0.00	0.00	0.00	302.43
519308 · Credit card/ACH fee	0.00	0.00	3,800.46	0.00	0.00	0.00	3,800.46
519309 · Payroll service fees	0.00	0.00	901.11	0.00	0.00	0.00	901.11
Total 519300 · Office Expense	277.00	450.14	5,125.84	111.39	0.00	0.00	5,964.37
533100 · Memberships	27.92	4.59	250.76	14.17	0.00	18.76	316.20
542300 · Maintenance-Equipment	0.00	0.00	144.73	0.00	0.00	0.00	144.73
545900 · Maintenance-Facilities & I...							
545903 · Paint, Solvents & Che...	0.00	0.00	0.00	2,871.55	0.00	0.00	2,871.55
545904 · Pool Supplies	0.00	0.00	0.00	836.55	0.00	0.00	836.55
545905 · Locks & Security System	0.00	311.16	0.00	0.00	0.00	0.00	311.16
545909 · Other General Mainten...	0.00	13.45	572.39	0.00	0.00	0.00	585.84
545911 · Landscape/Garden Exp...	0.00	0.00	23.92	0.00	0.00	0.00	23.92

Highlands Recreation Center
Profit & Loss by Class
September 2016

	ASP	EEC	OTHER	Pool	Rental	Seasonal Progr...	TOTAL
545912 · Vehicle Expense	0.00	0.00	232.72	0.00	0.00	0.00	232.72
Total 545900 · Maintenance-Faciliti...	0.00	324.61	829.03	3,708.10	0.00	0.00	4,861.74
563800 · Utility Expense							
563801 · P G & E	0.00	470.32	1,955.23	1,957.70	0.00	0.00	4,383.25
563802 · Water	0.00	284.55	235.33	470.67	0.00	0.00	990.55
Total 563800 · Utility Expense	0.00	754.87	2,190.56	2,428.37	0.00	0.00	5,373.80
572200 · Employee Expense Reimb	0.00	0.00	0.00	0.00	0.00	34.56	34.56
585600 · Contract Expenses							
585601 · Audit Fees	0.00	0.00	750.00	0.00	0.00	0.00	750.00
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	562.50	0.00	0.00	0.00	562.50
585604 · Consultants	0.00	0.00	1,647.50	0.00	45.00	0.00	1,692.50
Total 585600 · Contract Expenses	0.00	41.67	2,960.00	0.00	45.00	0.00	3,046.67
596600 · Program Specific Expenses							
596602 · Spec Act-ASP	1,445.61	0.00	0.00	0.00	0.00	0.00	1,445.61
596603 · Snacks-ASP	939.19	0.00	0.00	0.00	0.00	0.00	939.19
596604 · Supplies-ASP	500.08	0.00	0.00	0.00	0.00	0.00	500.08
596607 · Misc Exp-POOL	0.00	0.00	0.00	870.08	0.00	0.00	870.08
596608 · Misc Exp-ASP	1,112.79	0.00	0.00	0.00	0.00	0.00	1,112.79
596612 · Special Events	0.00	0.00	112.00	0.00	0.00	2,164.99	2,276.99
596613 · Conferences/Seminars	0.00	0.00	0.00	277.92	0.00	0.00	277.92
596614 · Pool Supplies	0.00	0.00	0.00	330.23	0.00	0.00	330.23
596615 · Sport League	0.00	0.00	0.00	0.00	0.00	242.00	242.00
596616 · Incrowd Rent	550.00	0.00	0.00	0.00	0.00	0.00	550.00
596617 · Seasonal Programs	0.00	0.00	0.00	0.00	0.00	708.47	708.47
596621 · EEC supplies	0.00	315.65	0.00	0.00	0.00	0.00	315.65
596622 · EEC Snacks	0.00	990.41	0.00	0.00	0.00	0.00	990.41
596624 · EEC Misc	0.00	198.87	0.00	0.00	0.00	0.00	198.87
596625 · POOL SNACK SHACK	0.00	0.00	0.00	6.98	0.00	0.00	6.98
Total 596600 · Program Specific Ex...	4,547.67	1,504.93	112.00	1,485.21	0.00	3,115.46	10,765.27
671200 · Telephone Service Charges	0.00	0.00	521.29	0.00	0.00	0.00	521.29
7311 · Fixed Assets-Equiment							
731101 · Equip-Not Capitalized	0.00	0.00	0.00	3,192.16	0.00	0.00	3,192.16
Total 7311 · Fixed Assets-Equiment	0.00	0.00	0.00	3,192.16	0.00	0.00	3,192.16
Total Expense	40,934.05	66,764.23	56,940.46	46,236.74	610.17	20,671.45	232,157.10
Net Income	**19,999.95**	**-9,786.65**	**-54,640.64**	**-6,778.11**	**14,339.33**	**-11,168.12**	**-48,034.24**

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10/04/16

Accrual Basis

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

	ASP	EEC	OTHER	Pool	Rental	Seasonal Progr...	TOTAL
Income							
152100 · Interest Earned	0.00	772.11	24.03	0.00	0.00	0.00	796.14
232100 · Park & Recreatio...							
232101 · Refunds - Fees	-4,950.00	-381.00	-5.00	-1,582.00	-2,835.00	-2,490.00	-12,243.00
232100 · Park & Recrea...	158,032.70	214,055.00	5,116.00	134,378.65	36,678.16	37,612.73	585,873.24
Total 232100 · Park & Rec...	153,082.70	213,674.00	5,111.00	132,796.65	33,843.16	35,122.73	573,630.24
265800 · Miscellaneous R...	0.00	-1,905.92	604.32	0.00	0.00	5,000.00	3,698.40
Total Income	153,082.70	212,540.19	5,739.35	132,796.65	33,843.16	40,122.73	578,124.78
Gross Profit	153,082.70	212,540.19	5,739.35	132,796.65	33,843.16	40,122.73	578,124.78
Expense							
411100 · Permanent Salar...	29,145.75	17,885.40	24,129.74	16,276.66	0.00	18,842.94	106,280.49
416101 · Office Wages	0.00	0.00	32,719.68	0.00	0.00	5,259.38	37,979.06
416102 · Pool Wages	0.00	0.00	0.00	52,790.30	0.00	0.00	52,790.30
416103 · Maintenance Wa...	0.00	0.00	12,580.95	0.00	0.00	0.00	12,580.95
416104 · Supervision Wag...	0.00	0.00	0.00	0.00	1,181.25	106.25	1,287.50
416105 · Program Special...	0.00	0.00	0.00	1,760.28	0.00	12,702.03	14,462.31
416107 · ASP/Camp Wages	45,797.96	0.00	0.00	0.00	0.00	0.00	45,797.96
416108 · EEC Wages	0.00	85,216.17	0.00	0.00	0.00	0.00	85,216.17
416109 · Program Special...	0.00	0.00	0.00	7,776.68	0.00	0.00	7,776.68
416110 · Vacation Expense	0.00	0.00	-3,935.05	0.00	0.00	0.00	-3,935.05
431100 · Social Security	4,616.39	6,255.39	4,225.96	4,209.03	73.24	1,457.30	20,837.31
431200 · Medicare Contri...	1,079.63	1,462.95	988.34	984.37	17.13	340.81	4,873.23
463100 · District Employe...	5,910.55	15,026.95	7,966.49	3,281.20	0.00	4,676.81	36,862.00
512100 · Clothing & Unifo...	909.43	369.02	0.00	119.60	0.00	0.00	1,398.05
515600 · Household Expe...							
515601 · Recology	0.00	0.00	1,670.72	0.00	0.00	0.00	1,670.72
515602 · Janitorial Sup...	21.99	1,000.23	1,593.69	2.59	0.00	0.00	2,618.50
515605 · Cleaning Com...	0.00	1,095.00	3,030.00	0.00	0.00	0.00	4,125.00
Total 515600 · Household ...	21.99	2,095.23	6,294.41	2.59	0.00	0.00	8,414.22
519300 · Office Expense							
519301 · Outside Printi...	202.00	0.00	0.00	0.00	0.00	0.00	202.00
519303 · General Offic...	0.00	0.00	492.69	11.39	0.00	0.00	504.08
519304 · Advertising	75.00	675.15	0.00	100.00	0.00	0.00	850.15
519305 · Postage & Ma...	0.00	0.00	117.60	0.00	0.00	0.00	117.60
519307 · Other Office E...	0.00	200.00	540.66	0.00	0.00	0.00	740.66
519308 · Credit card/A...	0.00	0.00	7,184.15	0.00	0.00	0.00	7,184.15
519309 · Payroll servic...	0.00	0.00	2,030.62	0.00	0.00	0.00	2,030.62
Total 519300 · Office Expe...	277.00	875.15	10,365.72	111.39	0.00	0.00	11,629.26
533100 · Memberships	156.59	13.77	2,867.13	194.17	0.00	386.69	3,618.35
542300 · Maintenance-Eq...	0.00	0.00	689.19	622.00	0.00	0.00	1,311.19
545900 · Maintenance-Fac...							
545902 · Plumbing & P...	0.00	0.00	647.00	0.00	0.00	0.00	647.00
545903 · Paint, Solvent...	0.00	0.00	0.00	4,935.04	0.00	0.00	4,935.04
545904 · Pool Supplies	0.00	0.00	0.00	1,065.05	0.00	0.00	1,065.05
545905 · Locks & Secu...	0.00	466.74	0.00	15.30	0.00	0.00	482.04
545906 · Signage Expe...	0.00	0.00	36.00	0.00	0.00	0.00	36.00

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

	ASP	EEC	OTHER	Pool	Rental	Seasonal Progr...	TOTAL
545909 · Other General...	0.00	13.45	767.36	0.00	0.00	0.00	780.81
545911 · Landscape/G...	0.00	0.00	23.92	0.00	0.00	0.00	23.92
545912 · Vehicle Expen...	257.70	0.00	631.68	0.00	0.00	0.00	889.38
Total 545900 · Maintenan...	257.70	480.19	2,105.96	6,015.39	0.00	0.00	8,859.24
563800 · Utility Expense							
563801 · P G & E	0.00	984.26	3,879.42	3,318.26	0.00	0.00	8,181.94
563802 · Water	0.00	589.34	490.90	981.82	0.00	0.00	2,062.06
Total 563800 · Utility Expe...	0.00	1,573.60	4,370.32	4,300.08	0.00	0.00	10,244.00
572200 · Employee Expen...	0.00	0.00	12.96	0.00	0.00	34.56	47.52
585600 · Contract Expens...							
585601 · Audit Fees	0.00	0.00	750.00	0.00	0.00	0.00	750.00
585602 · Bank Admin F...	0.00	125.01	0.00	0.00	0.00	0.00	125.01
585603 · Legal fees	0.00	0.00	1,361.25	0.00	0.00	0.00	1,361.25
585604 · Consultants	0.00	0.00	2,022.50	0.00	202.50	0.00	2,225.00
Total 585600 · Contract E...	0.00	125.01	4,133.75	0.00	202.50	0.00	4,461.26
596600 · Program Specifi...							
596601 · Buses-ASP	3,766.00	0.00	0.00	0.00	0.00	0.00	3,766.00
596602 · Spec Act-ASP	8,884.24	0.00	0.00	0.00	0.00	0.00	8,884.24
596603 · Snacks-ASP	1,702.15	0.00	0.00	0.00	0.00	0.00	1,702.15
596604 · Supplies-ASP	1,015.49	0.00	0.00	0.00	0.00	0.00	1,015.49
596607 · Misc Exp-POOL	0.00	0.00	0.00	2,079.14	0.00	0.00	2,079.14
596608 · Misc Exp-ASP	1,682.59	0.00	0.00	0.00	0.00	0.00	1,682.59
596612 · Special Events	0.00	0.00	339.13	0.00	0.00	2,218.99	2,558.12
596613 · Conferences/...	0.00	0.00	0.00	577.92	0.00	0.00	577.92
596614 · Pool Supplies	0.00	0.00	0.00	437.82	0.00	0.00	437.82
596615 · Sport League	0.00	0.00	0.00	0.00	0.00	242.00	242.00
596616 · Incrowd Rent	550.00	0.00	0.00	0.00	0.00	0.00	550.00
596617 · Seasonal Pro...	72.04	0.00	0.00	0.00	0.00	1,897.70	1,969.74
596621 · EEC supplies	0.00	1,293.83	0.00	0.00	0.00	0.00	1,293.83
596622 · EEC Snacks	0.00	1,712.82	0.00	0.00	0.00	0.00	1,712.82
596624 · EEC Misc	0.00	429.89	0.00	0.00	0.00	0.00	429.89
596625 · POOL SNACK...	0.00	0.00	0.00	428.69	0.00	0.00	428.69
Total 596600 · Program S...	17,672.51	3,436.54	339.13	3,523.57	0.00	4,358.69	29,330.44
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 Servi...	0.00	0.00	1,572.64	0.00	0.00	0.00	1,572.64
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-Equi...							
731101 · Equip-Not Ca...	0.00	0.00	4,944.55	3,192.16	0.00	0.00	8,136.71
Total 7311 · Fixed Assets-...	0.00	0.00	4,944.55	3,192.16	0.00	0.00	8,136.71
Total Expense	108,154.50	281,352.51	132,452.57	107,006.67	1,474.12	49,089.06	679,529.43

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Accrual Basis

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

	ASP	EEC	OTHER	Pool	Rental	Seasonal Progr...	TOTAL
Net income	44,928.20	-68,812.32	-126,713.22	25,789.98	32,369.04	-8,966.33	-101,404.65

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#2625

CODE NO.	PAYABLE TO:	PURPOSE	AMOUNT
4161	SANDRA BASURTO	PROG SPEC 9-10/16	254.20
4161	BRETT BURDETTE	PROG SPEC 8-10/16	795.00
4161	SANDRA BURGESS	PROG SPEC 9/16	392.94
4161	JOHN GRADWOHL	PROG SPEC 9/16	360.00
4161	FRANCHISE TAX BOARD	US CHESSMATES W/H 25% 9-10/16	176.00
4161	WILLIAM FRIED	PROG SPEC 9-10/16	169.00
4161	KAMAL ARTS, YR	PROG SPEC 9-10/16	1,365.00
4161	KUK SOOL WON OF SAN MATEO	PROG SPEC 8-10/16	658.00
4161	MATTHEW LACUES	PROG SPEC 6-10/16	1,659.00
4161	DARLENE MASAMORI	PROG SPEC 6-9/16	885.80
4161	SCOTT PERLSTEIN	PROG SPEC 9-10/16	2,673.75
4161	READY SET SPORTS	PROG SPEC 8-10/16	1,449.50
4161	US CHESSMATES	PROG SPEC (W/H 25% $176) 9-10/16	528.00
4161	RACHEL WEBSTER	PROG SPEC 8-9/16	180.00
4161	ZACHARY WOLFE	PROG SPEC 9/16	4,927.38
4631	PLIC	INS 11/16	880.56
5156	MAINTENANCE SYSTEMS MANAGEMENT, INC	SERV 10/16	1,225.00
5156	RECOLOGY	SERV 9/16	835.36
5193	FLYWIRE	SERV 10/16	49.00
5193	OFFICE DEPOT	SUPPLIES 9/16	323.34
5459	SAN MATEO LOCK WORKS, INC	TENNIS CT KEYS 9/16	327.75
5638	CA WATER	SERV 9/16	1,109.26
5856	PORTOR GOLTZ	LEGAL FEES 9/16	956.25
5966	CRYSTAL SPRINGS UNITED METHODIST CHURCH	IC RENT 9/16	1,050.00
5966	SMUHSD	SUM CAMP BUS 8/16	551.50
7311	AQUATIC COMMERCIAL INDUSTRIES	ACUDRIVES FOR POOL HEATERS 9/16	6,934.38
	US BANK #5459-$501.69, #5966-$4439.18, #5193-$973.54 #5121-$806.96, #5156-$269.12, #5331-$350.00 #7311-$1649.73	SUPPLIES 8-9/16	8,990.42
	CITI CARDS *#5966-$3100.00*	SUPPLIES 9/16	3,100.00
			42,806.41

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

OCTOBER 11, 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 11TH DAY OF OCTOBER 2016