

Highlands Recreation District - Approved Amended Budget Fiscal Year 2020-21

	2/9/2021	2020-2021
	Amended	TOTAL 2020-2021
		2020-2021
	Beginning Fund Balance	\$ 2,379,591
102100 · Property Taxes		\$ 543,559
	ERAF	\$ 136,933
152100 · Interest Earned		\$ 30,000
232100 · Park & Recreation Fees		
	232101 · Refunds - Fees	\$ (13,500)
	232102 · Bounced Checks-Fees	\$ -
	232100 · Park & Recreation Fees - Other	\$ 1,808,133
Total 232100 · Park & Recreation Fees		\$ 1,794,633
	1992· All Other Local Govt Rev	\$ 55,000
	1997 CAP Rev & Contribution	\$ 25,000
265800 · Miscellaneous Revenue		\$ 21,500
TOTAL - REVENUE		\$ 2,606,625
BUDEGT TOTAL (fund balance + revenue)		\$ 4,986,216
411100 · Permanent Salaries		\$ 515,473
416101 · Office Wages		\$ 129,000
	Temporary Out of Class	\$ 6,380
416102 · Pool Wages		\$ 164,300
416103 · Maintenance Wages		\$ 63,170
416104 · Attendant Wages		\$ 500
416107 · ASP/Camp Wages		\$ 213,170
416108 · EEC Wages		\$ 433,840
416110 · Vacation Expense		\$ 4,852
431100 · Social Security		\$ 94,902
431200 · Medicare		\$ 22,195
445100 · Unemployment Insurance		\$ 63,428
463100 · District Employee Benefits		\$ 185,883

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V1		TOTAL 2020-2021
		2020-2021
TOTAL PAYROLL		\$ 1,897,093
416105 · Program Specialist		\$ 8,000
416111	ASP/Camp Contractors	\$ -
416112	EEC Contractors	\$ -
416109 · Program Specialist-Swim Team		\$ -
TOTAL - PROGRAM SPECIALISTS		\$ 8,000
512100 · Clothing & Uniforms		\$ 7,000
515600 · Household Expense		-
	515601 · Recology	\$ 13,000
	515602 · Janitorial Supplies	\$ 10,800
	515605 · Cleaning Company	\$ 48,590
	515606 · Bins	\$ -
Total 515600 · Household Expense		\$ 72,390
519300 · Office Expense		-
	519301 · Outside Printing & Copy Serv	\$ 3,650
	519303 · General Office Supplies	\$ 3,801
	519304 · Advertising/ Recruiting	\$ 4,818
	519305 · Postage & Mailing Expense	\$ 2,500
	519307 · Other Office Expense	\$ 19,000
	519308 · Credit card/ACH fee	\$ 36,000
	519309 - Payroll Processing	\$ 18,000
Total 519300 · Office Expense		\$ 87,769

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V1		TOTAL 2020-2021
		2020-2021
533100 · Memberships		\$ 9,150
542300 · Maintenance-Equipment		\$ 9,000
545900 · Maintenance-Facilities & Imprv		\$ -
	545902 * Plumbing	\$ 2,000
	545903 · Paint, Solvents & Chemicals	\$ 15,500
	545904 · Pool Supplies	\$ 3,000
	545905 · Locks & Security System	\$ 4,000
	545906 · Signage Expense	\$ 1,000
	545907 · General Electrical Expense	\$ 2,500
	545909 · Other General Maintenance	\$ 5,738
	545911 · Landscape/Garden Expense	\$ 5,000
	545912 · Vehicle Expense	\$ 5,000
	545913 · Ground/Facility Improvements	\$ 15,000
Total 545900 · Maintenance-Facilities & Imprv		\$ 58,738
563800 · Utility Expense		\$ -
	563801 · P G & E	\$ 82,000
	563802 · Water	\$ 12,500
	563803 · Sewer Fees	\$ 9,600
Total 563800 · Utility Expense		\$ 104,100
572200 · Employee Expense Reimb		\$ 1,000
585600 · Contract Expenses		\$ -
	585601 · Audit Fees	\$ 10,000
	585602 · Bank Admin Fee	\$ 500
	585603 · Legal fees	\$ 26,000
	585604 · Consultants	\$ 43,450
Total 585600 · Contract Expenses		\$ 79,950
596600 · District Or Program Specific Expenses		\$ -
	596601 · Buses-ASP	\$ 1,000

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	V1	TOTAL 2020-2021
		2020-2021
	596602 · Spec Act-ASP	\$ 3,500
	596603 · Snacks-ASP	\$ 2,500
	596604 · Supplies-ASP	\$ 4,500
	596607 · Misc. Exp-POOL	\$ 3,500
	596608 · Misc. Exp-ASP	\$ 3,000
	596610 · Misc. Exp-OFFICE	\$ 10,000
	596611 · Misc. Exp-OTHER	\$ 500
	596612 · Special Events	\$ 1,500
	596613 · Conferences/Seminars	\$ 5,000
	596614 · Pool Supplies	\$ 2,000
	596615 · Sport League	\$ -
	596616 · In-crowd Rent	\$ 13,500
	596617 · Seasonal Programs& KNO	\$ -
	596621 · EEC supplies	\$ 6,000
	596622 · EEC Snacks	\$ -
	596623 · EEC Special Activities	\$ 1,500
	596624 · EEC Misc.	\$ 2,500
	596625 · POOL SNACK SHACK	\$ -
	596626 · Misc. Exp - Swim team	\$ 5,000
	Total 596600 · Program Specific Expenses	\$ 65,500
	671200 · Telephone Service Charges	\$ 6,200

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V1		TOTAL 2020-2021
		2020-2021
673100 · Insurance		\$ -
	673101 · Worker's Comp	\$ 39,326
	673102 · CAPRI-GEN INS	\$ 70,946
Total 673100 · Insurance		\$ 110,272
721100 · Fixed Assets-Structures/Impro		\$ -
	721100 · Fixed Assets-Structures/Impro - Other	\$ 5,000
	721101 · Construction in Progress	\$ -
	721102 * FA- S&I Not Capitalized	\$ -
Total 721100 · Fixed Assets-Structures/Impro		\$ 5,000
731100 · Fixed Assets-Equipment		\$ -
	731100 · Fixed Assets-Equipment - Other	\$ -
	731101 · FA-Equip-Not Capitalized	\$ 7,000
Total 731100 · Fixed Assets-Equipment		\$ 7,000
6331 · Interest Exp-Bond		\$ 73,098
6332 - Bond Principal		\$ 128,000
	TOTAL EXPENSES + FA+ Bond Int	\$ 2,729,261
	NET INCOME (INCL BOND+ INT+FA)	\$ (122,636)
861100· Appropriations for Contingencies		\$ 350,000
088300· Capital Reserve		\$ 473,296
882100- General Reserve		\$ 250,000
	Building Renovations Reserve	\$ 100,000
Unassigned Fund Balance		\$ 1,079,543
TOTAL BUDGET (fund balance + revenue)		\$ 4,982,100
		2020-2021 TOTAL
	TOTAL REVENUE	\$ 2,606,625
	BOND COSTS	\$ 201,098

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	V1	TOTAL 2020-2021
		2020-2021
	TOTAL OPEX (no Assets or Bond Costs)	\$ 2,516,163
	NET INCOME AFTER OPEX	\$ 90,462
	TOTAL OPEX + BOND COSTS (no Assets)	\$ 2,717,261
	NET INCOME AFTER OPEX + BOND COSTS	\$ (110,636)
	TOTAL OPEX + BOND COSTS + FIXED ASSETS (Including	\$ 2,729,261
	NET INCOME AFTER OPEX + BOND COSTS + FIXED ASSE	\$ (122,636)