Highlands Recreation District
Balance Sheet (accrual)
As of April 30, 2015

	4/30/2015	4/30/2014	6/30/2014
ASSETS			
Current Assets			
Checking/Savings			
004000 - Petty Cash	100.00	100.00	100.00
005000 - Boston Private Bank	324,984.20	222,687.55	144,995.10
006000 - Petty Cash-pool	100.00	100.00	100.00
007000 - Bank of New York Mellon	238,120.04	231,959.29	233,123.78
011100 - Cash in Treasury	2,007,167.92	1,870,797.02	2,078,093.57
Total Checking/Savings	2,570,472.16	2,325,643.86	2,456,412.45
Accounts Receivable		-	
Total Accounts Receivable	-	-	-
Other Current Assets			
027000 - Interest Receivable			2,661.51
040000 - Prepaid Expenses	305.43	284.71	10,368.29
Total Other Current Assets	305.43	284.71	13,029.80
Total Current Assets	2,570,777.59	2,325,928.57	2,469,442.25
Fixed Capital Assets, net of depreciation			
Building	3,582,834.65	3,705,966.17	3,685,444.25
Improvements	175,340.32	191,329.96	188,665.02
Equipment	91,321.92	117,276.44	112,997.80
Land	19,532.00	19,532.00	19,532.00
Construction in Progress	8,530.79		8,530.79
Total Fixed Assets	3,877,559.68	4,034,104.57	4,015,169.86
TOTAL ASSETS	**6,448,337.27**	**6,360,033.14**	**6,484,612.11**
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payables			
064000 - Accounts Payable	1,259.29	1,043.20	52,943.77
Total Accounts Payable	1,259.29	1,043.20	52,943.77
Other Current Liabilities			
065000-Payroll Liab	-		
065010-Payroll Liab-FSA	971.54	274.36	1,124.08
066400-Accr Sales Tax	-		2,218.00
066500 - Other Accrued Expenses	-		58,626.61
80002 - accr interest pay - bond	28,476.04	28,842.73	57,685.43
80003 - Bond Principal accrual	40,000.00	36,666.64	45,833.32
Total Other Current Liabilities	69,447.58	65,783.73	165,487.44
Total Current Liabilities	70,706.87	66,826.93	218,431.21
Long Term Liabilities			
265900 - COP Bond	2,995,000.00	3,053,333.36	3,044,166.68
266000 - Compensated absences	40,571.45		54,646.81
Total Long Term Liabilities	3,035,571.45	3,053,333.36	3,098,813.49
Total Liabilities	3,106,278.32	3,120,160.29	3,317,244.70
Equity			
081300/081400 - Fund Balance	5,472,493.16	5,141,807.18	5,189,584.59
Investment in Capital Asset Net of Debt	842,559.68	944,104.57	925,169.86
Amount to be provided	(3,063,476.04)	(3,118,842.73)	(3,147,685.43)
Change in net position	90,482.15	272,803.83	200,298.39
Total Equity	3,342,058.95	3,239,872.85	3,167,367.41
TOTAL LIABILITIES & EQUITY	**6,448,337.27**	**6,360,033.14**	**6,484,612.11**

Highlands Recreation Center

P&L Budget Comparison (modified accr basis)
July 14 through Apr 15

		Apr 15	Apr 14	YTD 13-14	Jul 14 - Apr 15	APPROVED Budget	83% % of Budget	DIFF Budget - Current YTD	DIFF Curr YTD - Last Yr YTD
Unrestricted beginning Fund Balance						2,009,074.00			
Income									
102100	Property Taxes	18,571.24	17,524.46	291,904.01	315,587.34	343,000.00	92.01%	27,412.66	23,683.33
152100	Interest Earned	370.45	366.71	5,677.83	9,761.06	13,500.00	72.30%	3,738.94	4,083.23
187100	State-aid	0.00	0.00	0.00	0.00		0.00%	-	-
232100	Park & Recreation Fees								
	ASP	94,966.00	98,646.10	631,016.11	697,436.60	756,500.00	92.19%	59,063.40	66,420.49
	Pool	33,825.97	37,396.92	366,513.82	372,615.58	496,500.00	75.05%	123,884.42	6,101.76
	Seasonal Prog	17,036.56	9,619.00	129,041.90	129,354.13	146,500.00	88.30%	17,145.87	312.23
	Fac Rental	6,238.12	5,748.87	52,301.51	72,809.06	64,500.00	112.88%	(8,309.06)	20,507.55
	EEC	65,041.00	61,810.00	608,552.50	612,396.90	693,000.00	88.37%	80,603.10	3,844.40
	Other	70.00	0.00	603.84	650.00	900.00	72.22%	250.00	46.16
	Transaction fees	1,728.05	2,023.50	18,154.50	18,227.05	23,000.00	79.25%	4,772.95	72.55
	Total Park & Rec fees	218,905.70	215,244.39	1,806,184.18	1,903,489.32	2,180,900.00	87.28%	277,410.68	97,305.14
264200	Stale-Dated Checks	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
265800	Miscellaneous Revenue **	1,322.44	50.00	19,060.86	10,532.97	2,500.00	421.32%	(8,032.97)	(8,527.89)
Total Income		239,169.83	233,185.56	2,122,826.88	2,239,370.69	2,539,900.00	88.17%	300,529.31	116,543.81
						4,548,974.00			
Expense									
411100	Permanent Salaries	34,229.76	30,104.02	274,276.99	346,618.37	456,920.00	75.86%	110,301.63	72,341.38
416101	Office Wages	10,195.62	7,160.61	66,846.16	105,136.68	143,465.00	73.28%	38,328.32	38,290.52
416102	Pool Wages	11,938.95	12,312.68	146,172.95	161,602.83	211,000.00	76.59%	49,397.17	15,429.88
416103	Maintenance Wages	4,440.94	4,095.50	42,514.13	49,904.30	64,160.00	77.78%	14,255.70	7,390.17
416104	Supervision Wages	780.57	1,124.25	4,176.64	6,264.68	4,500.00	139.22%	(1,764.68)	2,088.04
416106	EEP Wages	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
416107	ASP/Camp Wages	9,689.57	11,737.40	130,955.62	106,819.25	152,884.00	69.87%	46,064.75	(24,136.37)
416108	EEC Wages	28,464.56	22,420.68	217,415.57	262,541.42	381,718.00	68.78%	119,176.58	45,125.85
416110	Vacation Expense	-258.48	0.00	0.00	-14,075.36	39,000.00	-36.09%	53,075.36	(14,075.36)
431100	Social Security	6,072.17	5,333.86	52,989.55	63,841.89	84,879.00	75.22%	21,037.11	10,852.34
431200	Medicare Contribution	1,420.11	1,247.44	12,379.35	14,951.05	19,805.00	75.49%	4,853.95	2,571.70
445100	Unemployment Insurance	0.00	0.00	1,114.00	0.00	5,000.00	0.00%	5,000.00	(1,114.00)
463100	District Employee Benefits	9,929.89	7,791.19	77,641.42	95,317.92	110,072.00	86.60%	14,754.08	17,676.50
	PAYROLL EXP SUBTOTAL	116,903.66	103,327.63	1,026,482.38	1,198,923.03	1,673,403.00	71.65%	474,479.97	172,440.65
416105	Program Specialist	12,671.00	9,887.37	70,544.59	72,881.89	108,000.00	67.48%	35,118.11	2,337.30
416109	Prog spec-Swimteam	4,412.88	4,561.43	39,685.73	40,660.99	57,000.00	71.34%	16,339.01	975.26
512100	Clothing & Uniforms	184.00	673.62	2,825.64	3,852.43	8,900.00	43.29%	5,047.57	1,026.79
515600	Household Expense	2,674.78	2,567.93	29,400.77	28,912.18	45,500.00	63.54%	16,587.82	(488.59)
519300	Office Expense	9,376.76	8,651.12	64,319.14	70,128.27	102,850.00	68.18%	32,721.73	5,809.13
533100	Memberships	184.17	14.17	5,302.24	5,835.24	7,300.00	79.93%	1,464.76	533.00
542300	Maintenance-Equipment	1,475.63	135.27	6,579.48	14,117.61	10,000.00	141.18%	(4,117.61)	7,538.13
545900	Maintenance-Facilities & Imprv	4,533.02	8,279.56	42,929.76	69,857.65	107,500.00	64.98%	37,642.35	26,927.89
563800	Utility Expense	5,865.08	6,223.86	68,328.29	78,186.75	91,500.00	85.45%	13,313.25	9,858.46
572200	Employee Expense Reimb	3.00	92.65	1,419.53	212.21	2,300.00	9.23%	2,087.79	(1,207.32)
585600	Contract Expenses	2,700.00	2,846.25	43,437.06	31,070.62	48,550.00	64.00%	17,479.38	(12,366.44)
596600	District Operating Expenses	12,924.47	8,774.21	75,429.47	87,323.97	129,300.00	67.54%	41,976.03	11,894.50
671200	Telephone Service Charges	507.94	394.53	3,830.17	4,996.80	6,000.00	83.28%	1,003.20	1,166.63
673100	Insurance	4,900.00	6,094.00	53,056.00	46,773.00	57,000.00	82.06%	10,227.00	(6,283.00)
721102	F/A Struct. & Imprvmnts not cap.	0.00	0.00	0.00	11,220.00	0.00	0.00%	(11,220.00)	11,220.00
731101	F/A Equipment not capitalized	-216.00	17,874.59	25,727.13	19,369.44	61,700.00	31.39%	42,330.56	(6,357.69)
	TOTAL OPERATING EXPENSES	179,100.39	180,398.19	1,559,297.38	1,784,322.08	2,516,803.00		732,480.92	225,024.70
	NET INCOME AFTER OPERATING EXP	60,069.44	52,787.37	563,529.50	455,048.61	23,097.00		(431,951.61)	(108,480.89)
633100	Bond-Interest Expense	0.00	14,421.35	144,580.25	171,956.28	171,956.00	100.00%	(0.28)	27,376.03
633200	Bond-Principal Expense	0.00	0.00	0.00	55,000.00	55,000.00	100.00%	-	55,000.00
721100	Fixed Assets-Structures/Improv	0.00	13,500.00	13,388.80	0.00	175,000.00	0.00%	175,000.00	(13,388.80)
721101	Construction in Progress	0.00	-4,000.00	0.00	0.00	30,000.00	0.00%	30,000.00	-
731100	Fixed Assets-Equipment	0.00	0.00	37,808.12	0.00	118,600.00	0.00%	118,600.00	(37,808.12)
	TOTAL FIXED ASSETS	0.00	9,500.00	51,196.92	0.00	323,600.00	0.00%	323,600.00	(51,196.92)
	NET INC AFTER OPEX, BOND INT & PRINC PYMT. & F/A	60,069.44	28,866.02	367,752.33	228,092.33	-527,459.00		(755,551.33)	(139,660.00)
80002	Accrued Bond Interest payable				28,476.04				
80003	Accrued Bond Principal				40,000.00				
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						458,319.00			
						4,548,974.00			

**Escrip -contribution $25.99
Easter sponsor $150
Unrealized gain -Bof NY Mellon-$996.45
Brochure ad-$150

**RESTRICTED COP RESERVE 233,124.00

Highlands Recreation Center
Profit & Loss by Class
July 2014 through April 2015

	ASP	EEC	OTHER	Pool	Rental	Seasonal Pro...	TOTAL
Income							
102100 · Property Taxes	0.00	0.00	315,587.34	0.00	0.00	0.00	315,587.34
152100 · Interest Earned	0.00	3,455.50	6,305.56	0.00	0.00	0.00	9,761.06
232100 · Park & Recreation Fees							
232101 · Refunds - Fees	-8,012.00	0.00	-20.00	-4,474.50	-4,864.50	-5,245.25	-22,616.25
232102 · Bounced Checks-Fees	0.00	0.00	0.00	0.00	-340.00	0.00	-340.00
232100 · Park & Recreation Fees - Other	705,448.60	612,396.90	18,897.05	377,090.08	78,013.56	134,599.38	1,926,445.57
Total 232100 · Park & Recreation Fees	697,436.60	612,396.90	18,877.05	372,615.58	72,809.06	129,354.13	1,903,489.32
265800 · Miscellaneous Revenue	0.00	6,533.45	3,819.52	30.00	0.00	150.00	10,532.97
Total Income	697,436.60	622,385.85	344,589.47	372,645.58	72,809.06	129,504.13	2,239,370.69
Gross Profit	697,436.60	622,385.85	344,589.47	372,645.58	72,809.06	129,504.13	2,239,370.69
Expense							
411100 · Permanent Salaries	107,726.54	63,360.16	84,155.61	30,567.61	0.00	60,808.45	346,618.37
416101 · Office Wages	0.00	0.00	90,329.89	0.00	0.00	14,806.79	105,136.68
416102 · Pool Wages	0.00	0.00	0.00	161,602.83	0.00	0.00	161,602.83
416103 · Maintenance Wages	0.00	0.00	49,904.30	0.00	0.00	0.00	49,904.30
416104 · Supervision Wages	0.00	0.00	1,272.14	0.00	4,076.51	916.03	6,264.68
416105 · Program Specialist	0.00	0.00	0.00	9,587.20	0.00	63,294.69	72,881.89
416107 · ASP/Camp Wages	106,819.25	0.00	0.00	0.00	0.00	0.00	106,819.25
416108 · EEC Wages	0.00	262,541.42	0.00	0.00	0.00	0.00	262,541.42
416109 · Program Specialist-SwimTeam	0.00	0.00	0.00	40,660.99	0.00	0.00	40,660.99
416110 · Vacation Expense	0.00	0.00	-14,075.36	0.00	0.00	0.00	-14,075.36
431100 · Social Security	13,277.28	19,668.02	13,576.36	12,358.82	252.77	4,708.64	63,841.89
431200 · Medicare Contribution	3,105.17	4,599.79	3,195.44	2,890.36	59.10	1,101.19	14,951.05
445100 · Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
463100 · District Employee Benefits	19,352.95	39,451.95	16,698.84	8,581.12	0.00	11,233.06	95,317.92
512100 · Clothing & Uniforms	461.62	2,561.05	92.47	737.29	0.00	0.00	3,852.43
515600 · Household Expense							
515601 · Recology	0.00	0.00	7,677.58	0.00	0.00	0.00	7,677.58
515602 · Janitorial Supplies	273.09	1,325.94	7,265.57	0.00	0.00	0.00	8,864.60
515605 · Cleaning Company	0.00	3,784.00	8,586.00	0.00	0.00	0.00	12,370.00
Total 515600 · Household Expense	273.09	5,109.94	23,529.15	0.00	0.00	0.00	28,912.18
519300 · Office Expense							
519301 · Outside Printing & Copy Serv	921.05	42.16	6,548.65	84.32	0.00	180.65	7,776.83
519303 · General Office Supplies	0.00	0.00	6,858.18	81.11	0.00	0.00	6,939.29
519304 · Advertising	518.00	150.00	17.61	521.97	0.00	0.00	1,207.58
519305 · Postage & Mailing Expense	0.00	0.00	8,368.11	0.00	0.00	0.00	8,368.11
519307 · Other Office Expense	0.00	0.00	11,637.16	0.00	0.00	0.00	11,637.16
519308 · Credit card/ACH fee	0.00	0.00	27,076.32	0.00	0.00	0.00	27,076.32
519309 · Payroll service fees	0.00	0.00	7,122.98	0.00	0.00	0.00	7,122.98
Total 519300 · Office Expense	1,439.05	192.16	67,629.01	687.40	0.00	180.65	70,128.27
533100 · Memberships	502.94	0.00	4,486.80	361.70	0.00	483.80	5,835.24
542300 · Maintenance-Equipment	0.00	2,370.52	6,632.72	5,114.37	0.00	0.00	14,117.61
545900 · Maintenance-Facilities & Imprv							
545902 · Plumbing & Piping	0.00	380.00	156.75	0.00	0.00	0.00	536.75
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	17,342.78	0.00	0.00	17,342.78

Highlands Recreation Center
Profit & Loss by Class
July 2014 through April 2015

	ASP	EEC	OTHER	Pool	Rental	Seasonal Pro...	TOTAL
545904 · Pool Supplies	0.00	0.00	0.00	4,267.02	0.00	0.00	4,267.02
545905 · Locks & Security System	0.00	967.90	3,117.96	0.00	0.00	0.00	4,085.86
545906 · Signage Expense	0.00	138.75	304.14	0.00	0.00	352.88	795.77
545907 · General Electrical Expense	0.00	0.00	11,316.67	0.00	0.00	0.00	11,316.67
545909 · Other General Maintenance	450.85	730.82	9,410.42	0.00	0.00	0.00	10,592.09
545911 · Landscape/Garden Expense	0.00	397.85	115.88	0.00	0.00	0.00	513.73
545912 · Vehicle Expense	674.00	0.00	2,780.98	0.00	0.00	0.00	3,454.98
545913 · Ground/Facility Improvements	0.00	0.00	16,952.00	0.00	0.00	0.00	16,952.00
Total 545900 · Maintenance-Facilities & Imprv	1,124.85	2,615.32	44,154.80	21,609.80	0.00	352.88	69,857.65
563800 · Utility Expense							
563801 · P G & E	0.00	4,488.96	21,278.24	23,665.56	0.00	0.00	49,432.76
563802 · Water	0.00	3,090.76	2,695.72	5,391.47	0.00	0.00	11,177.95
563803 · Sewer Fees	0.00	0.00	17,576.04	0.00	0.00	0.00	17,576.04
Total 563800 · Utility Expense	0.00	7,579.72	41,550.00	29,057.03	0.00	0.00	78,186.75
572200 · Employee Expense Reimb	2.00	0.00	166.09	0.00	0.00	44.12	212.21
585600 · Contract Expenses							
585601 · Audit Fees	0.00	0.00	10,393.30	0.00	0.00	0.00	10,393.30
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	12,100.63	0.00	0.00	0.00	12,100.63
585604 · Consultants	0.00	0.00	7,826.69	0.00	0.00	0.00	7,826.69
Total 585600 · Contract Expenses	0.00	750.00	30,320.62	0.00	0.00	0.00	31,070.62
596600 · District Operating Expenses							
596601 · Buses-ASP	5,984.50	0.00	0.00	0.00	0.00	0.00	5,984.50
596602 · Spec Act-ASP	12,430.16	0.00	0.00	0.00	0.00	0.00	12,430.16
596603 · Snacks-ASP	5,195.07	0.00	0.00	0.00	0.00	0.00	5,195.07
596604 · Supplies-ASP	5,465.21	0.00	0.00	0.00	0.00	0.00	5,465.21
596607 · Misc Exp-POOL	0.00	0.00	0.00	4,600.52	0.00	0.00	4,600.52
596608 · Misc Exp-ASP	3,914.66	0.00	0.00	0.00	0.00	0.00	3,914.66
596610 · Misc Exp-OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
596611 · Misc Exp-OTHER	0.00	0.00	352.19	0.00	173.52	0.00	525.71
596612 · Special Events	0.00	0.00	2,253.68	348.34	0.00	7,357.46	9,959.48
596613 · Conferences/Seminars	910.40	3,197.67	3,469.62	1,632.60	0.00	4,104.35	13,314.64
596614 · Pool Supplies	0.00	0.00	0.00	518.83	0.00	0.00	518.83
596615 · Sport League	0.00	0.00	0.00	0.00	0.00	1,494.09	1,494.09
596616 · Incrowd Rent	4,199.00	0.00	0.00	0.00	0.00	0.00	4,199.00
596617 · Seasonal Programs	877.22	0.00	0.00	0.00	0.00	4.33	881.55
596621 · EEC supplies	0.00	12,586.73	0.00	0.00	0.00	0.00	12,586.73
596622 · EEC Snacks	0.00	3,160.21	0.00	0.00	0.00	0.00	3,160.21
596624 · EEC Misc	0.00	2,199.42	0.00	0.00	0.00	0.00	2,199.42
596625 · POOL SNACK SHACK	0.00	0.00	0.00	894.19	0.00	0.00	894.19
Total 596600 · District Operating Expenses	38,976.22	21,144.03	6,075.49	7,994.48	173.52	12,960.23	87,323.97
6331 · Bond Interest Expense	0.00	171,956.28	0.00	0.00	0.00	0.00	171,956.28
6332 · Bond Principal exp	0.00	55,000.00	0.00	0.00	0.00	0.00	55,000.00
671200 · Telephone Service Charges	0.00	0.00	4,996.80	0.00	0.00	0.00	4,996.80
673100 · Insurance							
673101 · CAPRI-WORKERS COMP	4,842.00	4,842.00	3,873.60	3,873.60	0.00	1,936.80	19,368.00
673102 · CAPRI-GEN INS	0.00	0.00	27,405.00	0.00	0.00	0.00	27,405.00

Highlands Recreation Center
Profit & Loss by Class
July 2014 through April 2015

	ASP	EEC	OTHER	Pool	Rental	Seasonal Pro...	TOTAL
Total 673100 · Insurance	4,842.00	4,842.00	31,278.60	3,873.60	0.00	1,936.80	46,773.00
7211 · Fixed Assets-Structures/Improve							
721102 · Fixed Assets-Not Capitalized	3,040.00	0.00	8,180.00	0.00	0.00	0.00	11,220.00
Total 7211 · Fixed Assets-Structures/Improve	3,040.00	0.00	8,180.00	0.00	0.00	0.00	11,220.00
7311 · Fixed Assets-Equiment							
731101 · Equip-Not Capitalized	3,216.57	1,960.00	4,729.75	9,164.91	0.00	298.21	19,369.44
Total 7311 · Fixed Assets-Equiment	3,216.57	1,960.00	4,729.75	9,164.91	0.00	298.21	19,369.44
Total Expense	304,159.53	665,702.36	518,879.52	344,849.51	4,561.90	173,125.54	2,011,278.36
Net Income	**393,277.07**	**-43,316.51**	**-174,290.05**	**27,796.07**	**68,247.16**	**-43,621.41**	**228,092.33**

Highlands Recreation Center
Sales by Item Summary
April 2015

	Apr 15			
	Qty	Amount	% of Sales	Avg Price
Service				
ART	6	546.00	0.2%	91.00
ASP-IN CROWD	25	6,384.00	2.7%	255.36
ASP-SPRING CA	16	485.00	0.2%	30.31
ASP-Summer Cp	147	45,065.00	18.8%	306.56
ASP-WINTER CA	0	0.00	0.0%	0.00
ASP Fees		42,662.00	17.8%	
BACK TO SCHOOL	0	0.00	0.0%	0.00
BALLET	5	418.50	0.2%	83.70
casino trip	1	20.00	0.0%	20.00
CHESS	2	230.00	0.1%	115.00
COOKING	5	625.00	0.3%	125.00
DRAWING	5	327.50	0.1%	65.50
EARLY EDUC PR	46	65,041.00	27.2%	1,413.93
EASTER	2	3,100.56	1.3%	1,550.28
ENGINEERING	5	-67.00	-0.0%	-13.40
FITNESS MEMBE	1	70.00	0.0%	70.00
FLAG FOOTBALL	6	850.00	0.4%	141.67
HOOPSTERS	7	490.00	0.2%	70.00
Interest Inc	2	370.45	0.2%	185.23
JAZZERCISE	9	606.00	0.3%	67.33
KIDS NITE OUT	13	310.00	0.1%	23.85
LUNCHTIME ENRICHMENT	1	3,400.00	1.4%	3,400.00
MANDARIN	0	0.00	0.0%	0.00
middle School Overnight	1	65.00	0.0%	65.00
Misc Revenues	5	1,322.44	0.6%	264.49
PARENT SHOPPI	0	0.00	0.0%	0.00
pickle ball	1	25.00	0.0%	25.00
PILATES	2	95.00	0.0%	47.50
POOL-AQUATRAC	5	600.00	0.3%	120.00
POOL-ARTHRITIS	5	333.80	0.1%	66.76
POOL-DIVING	6	311.00	0.1%	51.83
Pool-Drop In	25	1,159.00	0.5%	46.36
POOL-EGG HUNT	1	35.00	0.0%	35.00
POOL-LIFEGUAR	10	2,125.00	0.9%	212.50
Pool-Nonres		4,139.00	1.7%	
POOL-PRETEAM	103	8,250.25	3.4%	80.10
POOL-PRIV/SEM	135	4,264.00	1.8%	31.59
Pool-Resi		966.00	0.4%	
Pool-Swim Les	146	8,462.22	3.5%	57.96
Pool-Swimteam	15	1,526.20	0.6%	101.75
Pool-Wtr Work	10	731.50	0.3%	73.15
Property Taxe	1	18,571.24	7.8%	18,571.24
RECBALL	1	80.00	0.0%	80.00
Rental-Gym/So	5	1,020.00	0.4%	204.00
rental-MPR	17	2,066.12	0.9%	121.54
Rental-Pool	7	1,009.00	0.4%	144.14
Rental-Tennis	3	3,222.00	1.3%	1,074.00
SCIENCE	13	4,124.00	1.7%	317.23
SOCCER		524.00	0.2%	
SOUL LINE DANCE	5	825.00	0.3%	165.00
SUSHI	2	50.00	0.0%	25.00
Tennis Lesson		935.00	0.4%	
TRANSACTION FEE	442	1,728.05	0.7%	3.91
Total Service		239,498.83	100.0%	
TOTAL		239,498.83	100.0%	

0.0

239.493.33 +

REFUNDS 329.00 -

239.169.83 *

Highlands Recreation Center
Sales by Item Summary
July 2014 through April 2015

	Jul '14 - Apr 15			
	Qty	Amount	% of Sales	Avg Price
Service				
AARP DRIVING	17.00	15.00	0.0%	0.88
ART	17.00	4,731.00	0.21%	278.29
ASP-IN CROWD	205.00	58,142.00	2.57%	283.62
ASP-SPRING CA	116.00	24,472.50	1.08%	210.97
ASP-Summer Cp	506.00	161,575.80	7.14%	319.32
ASP-WINTER CA	115.00	17,958.20	0.79%	156.16
ASP Fees		428,154.80	18.91%	
ASP FUND RAIS	13.00	2,979.80	0.13%	229.22
BABYSITTING	6.00	385.00	0.02%	64.17
BACK TO SCHOOL	32.00	1,195.00	0.05%	37.34
BALLET	41.00	3,753.50	0.17%	91.55
BASKETBALL	1.00	25.00	0.0%	25.00
casino trip	5.00	60.00	0.0%	12.00
CERT	15.00	0.00	0.0%	0.00
CHESS	28.00	2,626.50	0.12%	93.88
CLIMBING	5.00	935.00	0.04%	187.00
COMPUTER	1.00	-70.00	-0.0%	-70.00
concert	3.00	1,001.00	0.04%	333.67
COOKING	34.00	7,250.00	0.32%	213.24
CPR	6.00	0.00	0.0%	0.00
Crab Fee	19.00	803.50	0.04%	42.29
DRAWING	53.00	7,968.50	0.35%	150.31
DRIVING SCHOO	2.00	82.20	0.0%	41.10
EARLY EDUC PR	461.00	612,396.90	27.04%	1,328.41
EASTER	2.00	3,100.56	0.14%	1,550.28
EICHLER EXTER	3.00	95.00	0.0%	31.67
ENGINEERING	28.00	4,175.00	0.18%	149.11
FITNESS MEMBE	6.00	395.00	0.02%	65.83
FLAG FOOTBALL	7.00	995.00	0.04%	142.14
GARAGE SALE	12.00	520.00	0.02%	43.33
GUITAR	12.00	3,460.00	0.15%	288.33
HALLOWEEN	6.00	3,482.90	0.15%	580.48
HOLIDAY EVENT	2.00	595.80	0.03%	297.90
HOOPSTERS	107.00	8,745.25	0.39%	81.73
HORSEBACK RID	4.00	2,540.00	0.11%	635.00
Interest Inc	20.00	9,761.06	0.43%	488.05
Jazz Dance	29.00	1,376.00	0.06%	47.45
JAZZERCISE	15.00	986.00	0.04%	65.73
KIDS NITE OUT	211.00	10,102.00	0.45%	47.88
KUNGFU	3.00	235.00	0.01%	78.33
leadership	29.00	4,625.00	0.2%	159.48
Line Dancing	34.00	4,645.00	0.21%	136.62
LUNCHTIME ENRICHMENT	1.00	3,400.00	0.15%	3,400.00
MANDARIN	0.00	0.00	0.0%	0.00
middle School Overnight	1.00	65.00	0.0%	65.00
Misc Revenues	40.00	12,823.40	0.57%	320.59
MOVIE NIGHT	2.00	114.00	0.01%	57.00
OTHER	1.00	-25.00	-0.0%	-25.00
PARENT SHOPPI	0.00	0.00	0.0%	0.00
PHOTOGRAPHY	5.00	665.00	0.03%	133.00
pickle ball	19.00	452.00	0.02%	23.79
PILATES	17.00	1,261.00	0.06%	74.18
POOL-AQUATRAC	30.00	3,813.70	0.17%	127.12
POOL-ARTHRITIS	66.00	2,959.78	0.13%	44.85
POOL-BBQ	1.00	169.00	0.01%	169.00
POOL-DIVING	41.00	2,011.05	0.09%	49.05
Pool-Drop In	280.00	16,402.50	0.72%	58.58
POOL-EGG HUNT	1.00	35.00	0.0%	35.00
POOL-LIFEGUAR	64.00	14,853.60	0.66%	232.09
Pool-Nonres		49,984.35	2.21%	
POOL-PRETEAM	657.00	70,846.17	3.13%	107.83
POOL-PRIVSEM	537.00	43,652.01	1.93%	81.28
Pool-Resi		22,780.67	1.01%	
pool-snack shack	27.00	2,552.25	0.11%	94.53
Pool-Swim Les	1,084.00	98,645.54	4.27%	90.63
Pool-Swimteam	195.00	23,719.84	1.05%	121.64
Pool-Wtr Work	89.00	6,998.97	0.31%	78.64
POOL -PUMPKIN	2.00	202.00	0.01%	101.00
PREK	1.00	80.00	0.0%	80.00
Property Taxe	9.00	315,587.34	13.94%	35,065.26
REC TENNIS	2.00	85.00	0.0%	42.50
RECBALL	42.00	3,927.00	0.17%	93.50
Rental-Gym/So	95.00	23,636.44	1.04%	248.80
rental-MPR	164.00	19,199.12	0.85%	117.07
Rental-Pool	54.00	19,483.75	0.86%	360.81
Rental-Tennis	24.00	35,178.00	1.55%	1,465.75
SCIENCE	48.00	14,194.10	0.63%	295.71
SEWING	2.00	660.00	0.03%	330.00
SHERIFF ACTIVITY LEAGUE	1.00	5,000.00	0.22%	5,000.00
SOCCER		8,437.00	0.37%	
SOUL LINE DANCE	6.00	950.00	0.04%	158.33
SPANISH	6.00	400.00	0.02%	66.67
Sports Camp	5.00	235.00	0.01%	47.00
SUSHI	5.00	125.00	0.01%	25.00
TENNIS COURT	16.00	300.00	0.01%	18.75
Tennis Lesson		17,707.47	0.78%	
THEATER WORKSHOP	44.00	8,783.60	0.39%	199.63
TRANSACTION FEE	4,519.00	18,227.05	0.81%	4.03
YOGA	4.00	-216.00	-0.01%	-54.00
Total Service		2,284,617.37	100.0%	
TOTAL		2,284,617.37	100.0%	

2,284,617.37 +
REFUNDS 22,616.25 -
B. CKS. 340.00 -
MISC REN ADJS 2,290.43 -
LOSS IN MKT VALUE ON CD 2,239,370.69 =

Highlands Recreation Center
Profit & Loss by Class
April 2015

	ASP	EEC	OTHER	Pool	Rental	Seasonal Prog...	TOTAL
Income							
102100 · Property Taxes	0.00	0.00	18,571.24	0.00	0.00	0.00	18,571.24
152100 · Interest Earned	0.00	354.41	16.04	0.00	0.00	0.00	370.45
232100 · Park & Recreation Fees							
232101 · Refunds - Fees	-5.00	0.00	0.00	-86.00	-70.00	-168.00	-329.00
232100 · Park & Recreation F...	94,971.00	65,041.00	1,798.05	33,911.97	6,308.12	17,204.56	219,234.70
Total 232100 · Park & Recreatio...	94,966.00	65,041.00	1,798.05	33,825.97	6,238.12	17,036.56	218,905.70
265800 · Miscellaneous Revenue	0.00	1,022.44	150.00	0.00	0.00	150.00	1,322.44
Total Income	94,966.00	66,417.85	20,535.33	33,825.97	6,238.12	17,186.56	239,169.83
Gross Profit	94,966.00	66,417.85	20,535.33	33,825.97	6,238.12	17,186.56	239,169.83
Expense							
411100 · Permanent Salaries	9,646.54	5,608.50	7,768.64	5,153.92	0.00	6,052.16	34,229.76
416101 · Office Wages	0.00	0.00	8,636.87	0.00	0.00	1,558.75	10,195.62
416102 · Pool Wages	0.00	0.00	0.00	11,938.95	0.00	0.00	11,938.95
416103 · Maintenance Wages	0.00	0.00	4,440.94	0.00	0.00	0.00	4,440.94
416104 · Supervision Wages	0.00	0.00	561.75	0.00	41.51	177.31	780.57
416105 · Program Specialist	0.00	0.00	0.00	1,131.12	0.00	11,539.88	12,671.00
416107 · ASP/Camp Wages	9,689.57	0.00	0.00	0.00	0.00	0.00	9,689.57
416108 · EEC Wages	0.00	28,464.56	0.00	0.00	0.00	0.00	28,464.56
416109 · Program Specialist-Sw...	0.00	0.00	0.00	4,412.88	0.00	0.00	4,412.88
416110 · Vacation Expense	0.00	0.00	-258.48	0.00	0.00	0.00	-258.48
431100 · Social Security	1,191.99	2,043.00	1,303.24	1,054.17	2.57	477.20	6,072.17
431200 · Medicare Contribution	278.77	477.80	304.80	246.54	0.60	111.60	1,420.11
463100 · District Employee Ben...	1,777.20	4,702.43	1,612.29	673.98	0.00	1,163.99	9,929.89
512100 · Clothing & Uniforms	0.00	168.00	8.00	8.00	0.00	0.00	184.00
515600 · Household Expense							
515601 · Recology	0.00	0.00	835.36	0.00	0.00	0.00	835.36
515602 · Janitorial Supplies	55.00	416.42	53.00	0.00	0.00	0.00	524.42
515605 · Cleaning Company	0.00	365.00	950.00	0.00	0.00	0.00	1,315.00
Total 515600 · Household Expe...	55.00	781.42	1,838.36	0.00	0.00	0.00	2,674.78
519300 · Office Expense							
519303 · General Office Supp...	0.00	0.00	761.42	1.00	0.00	0.00	762.42
519304 · Advertising	0.00	0.00	-5.00	407.99	0.00	0.00	402.99
519305 · Postage & Mailing E...	0.00	0.00	97.50	0.00	0.00	0.00	97.50
519307 · Other Office Expense	0.00	0.00	2,277.41	0.00	0.00	0.00	2,277.41
519308 · Credit card/ACH fee	0.00	0.00	5,272.32	0.00	0.00	0.00	5,272.32
519309 · Payroll service fees	0.00	0.00	564.12	0.00	0.00	0.00	564.12
Total 519300 · Office Expense	0.00	0.00	8,967.77	408.99	0.00	0.00	9,376.76
533100 · Memberships	0.00	0.00	0.00	184.17	0.00	0.00	184.17
542300 · Maintenance-Equipment	0.00	0.00	1,475.63	0.00	0.00	0.00	1,475.63
545900 · Maintenance-Facilities ...							
545902 · Plumbing & Piping	0.00	380.00	0.00	0.00	0.00	0.00	380.00
545903 · Paint, Solvents & C...	0.00	0.00	0.00	2,501.05	0.00	0.00	2,501.05
545904 · Pool Supplies	0.00	0.00	0.00	182.21	0.00	0.00	182.21
545905 · Locks & Security Sy...	0.00	0.00	544.99	0.00	0.00	0.00	544.99
545906 · Signage Expense	0.00	0.00	12.00	0.00	0.00	0.00	12.00

Highlands Recreation Center
Profit & Loss by Class
April 2015

	ASP	EEC	OTHER	Pool	Rental	Seasonal Prog...	TOTAL
545909 · Other General Maint...	0.00	211.68	556.62	0.00	0.00	0.00	768.30
545912 · Vehicle Expense	0.00	0.00	144.47	0.00	0.00	0.00	144.47
Total 545900 · Maintenance-Fac...	0.00	591.68	1,258.08	2,683.26	0.00	0.00	4,533.02
563800 · Utility Expense							
563801 · P G & E	0.00	269.32	2,046.65	2,421.55	0.00	0.00	4,737.52
563802 · Water	0.00	318.92	269.54	539.10	0.00	0.00	1,127.56
Total 563800 · Utility Expense	0.00	588.24	2,316.19	2,960.65	0.00	0.00	5,865.08
572200 · Employee Expense Rei...	2.00	0.00	0.00	0.00	0.00	1.00	3.00
585600 · Contract Expenses							
585603 · Legal fees	0.00	0.00	2,475.00	0.00	0.00	0.00	2,475.00
585604 · Consultants	0.00	0.00	225.00	0.00	0.00	0.00	225.00
Total 585600 · Contract Expenses	0.00	0.00	2,700.00	0.00	0.00	0.00	2,700.00
596600 · District Operating Exp...							
596601 · Buses-ASP	603.00	0.00	0.00	0.00	0.00	0.00	603.00
596603 · Snacks-ASP	560.82	0.00	0.00	0.00	0.00	0.00	560.82
596604 · Supplies-ASP	408.35	0.00	0.00	0.00	0.00	0.00	408.35
596607 · Misc Exp-POOL	0.00	0.00	0.00	75.00	0.00	0.00	75.00
596608 · Misc Exp-ASP	44.89	0.00	0.00	0.00	0.00	0.00	44.89
596611 · Misc Exp-OTHER	0.00	0.00	-70.80	0.00	66.12	0.00	-4.68
596612 · Special Events	0.00	0.00	0.00	0.00	0.00	915.41	915.41
596613 · Conferences/Semin...	247.12	1,912.28	204.80	669.68	0.00	2,789.15	5,823.03
596614 · Pool Supplies	0.00	0.00	0.00	10.00	0.00	0.00	10.00
596615 · Sport League	0.00	0.00	0.00	0.00	0.00	631.41	631.41
596616 · Incrowd Rent	620.00	0.00	0.00	0.00	0.00	0.00	620.00
596617 · Seasonal Programs	203.73	0.00	0.00	0.00	0.00	0.00	203.73
596621 · EEC supplies	0.00	2,492.70	0.00	0.00	0.00	0.00	2,492.70
596622 · EEC Snacks	0.00	364.99	0.00	0.00	0.00	0.00	364.99
596625 · POOL SNACK SHACK	0.00	0.00	0.00	175.82	0.00	0.00	175.82
Total 596600 · District Operatin...	2,687.91	4,769.97	134.00	930.50	66.12	4,335.97	12,924.47
671200 · Telephone Service Cha...	0.00	0.00	507.94	0.00	0.00	0.00	507.94
673100 · Insurance							
673101 · CAPRI-WORKERS C...	1,225.00	1,225.00	980.00	980.00	0.00	490.00	4,900.00
Total 673100 · Insurance	1,225.00	1,225.00	980.00	980.00	0.00	490.00	4,900.00
7311 · Fixed Assets-Equiment							
731101 · Equip-Not Capitalized	0.00	0.00	1,549.00	-1,765.00	0.00	0.00	-216.00
Total 7311 · Fixed Assets-Equi...	0.00	0.00	1,549.00	-1,765.00	0.00	0.00	-216.00
Total Expense	26,553.98	49,420.60	46,105.02	31,002.13	110.80	25,907.86	179,100.39
Net Income	**68,412.02**	**16,997.25**	**-25,569.69**	**2,823.84**	**6,127.32**	**-8,721.30**	**60,069.44**

#2625

CODE NO.	PAYABLE TO:	PURPOSE	AMOUNT
4161	SANDRA BASURTO	PROG SPEC 4-5/15	418.20
4161	TATIANA BOOKBINDER	PROG SPEC 4-6/15	841.75
4161	SANDRA BURGESS	PROG SPEC 4/15	517.56
4161	JOHN GRADWOHL	PROG SPEC 4/15	300.00
4161	KIDS ART LLC	PROG SPEC 4-5/15	438.00
4161	KELLSEY MERCADO	PROG SPEC 4/15	255.00
4161	NATIONAL ACADEMY OF ATHLETICS	PROG SPEC 4-5/15	696.50
4161	SCOTT PERLSTEIN	PROG SPEC 4-6/15	1,650.00
4161	SOCCER & SMILES	PROG SPEC 4-6/15	834.40
4161	ZACHARY WOLFE	PROG SPEC 4/15	4,326.60
4631	KAISER	INS 6/15	6,803.66
4631	PLIC	INS 6/15	1,556.88
5156	MAINTENANCE SYSTEMS MGMT INC	SERV 5/15	1,135.00
5156	RECOLOGY	SERV 4/15	835.36
5193	FLYWIRE TECHNOLOGY	SERV 5/15	49.00
5193	OFFICE DEPOT	SUPPLIES 4/15	988.83
5423	UNITED MECHANICAL INC	SERV 4/15	1,470.00
5459	SAN MATEO LOCK WORKS, INC	KEYS 4/15	64.46
5638	CA WATER	SERV 4/15	598.79
5638	PG & E	SERV 4-5/15	4,500.00
5856	PORTOR GOLTZ	LEGAL FEES 4/15	2,508.75
5856	LAW TECHS	SERV 4/15	275.00
5856	PURELYNX LLC	SERV 4/15	825.00
5966	CRYSTAL SPRINGS UNITED METHODIST CHURCH	IC RENT 4/15	682.00
	AMERICAN EXPESS	SUPPLIES 4-5/15	2,270.54
	#5966-$1915.95, #5193-$91.33, #5156-$263.26		
	US BANK	SUPPLIES 3-4/15	8,408.81
	#5966-$5430.09, #5459-$680.39, #5193-$2298.33		
			43,250.09

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

MAY 12, 2015
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 12TH DAY OF MAY 2015

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