Highlands Recreation Center

Balance Sheet

As of July 31, 2013

	7/31/2013	7/31/2012	6/30/13
ASSETS			
Current Assets			
Checking/Savings			
004000 - Petty Cash	100.00	100.00	100.00
005000 - Borel Bank	323,190.31	165,368.11	312,894.74
006000 - Petty Cash-pool	100.00	100.00	100.00
007000 - Bank of New York Mellon	231,263.24	254,359.91	231,263.24
011100 - Cash in Treasury	1,567,447.50	1,349,370.29	1,626,899.67
Total Checking/Savings	2,122,101.05	1,769,298.31	2,171,257.65
Accounts Receivable			
Total Accounts Receivable	-	-	-
Other Current Assets			
027000 - Interest Receivable			2267.98
040000 - Prepaid Expenses	7,103.72	3,500.63	10,408.52
Total Other Current Assets	7,103.72	3,500.63	12,676.50
Total Current Assets	2,129,204.77	1,772,798.94	2,183,934.15
Fixed Capital Assets, net of depreciation			
Building	3,532,254.20		3541911.11
Improvements	203,322.19		204654.66
Equipment	98,836.80		100608.30
Land	19,532.00		19532.00
Construction in Progress	262,347.00		262347.00
Total Fixed Assets	4,116,292.19	-	4,129,053.07
TOTAL ASSETS	**6,245,496.96**	**1,772,798.94**	**6,312,987.22**
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payables			
064000 - Accounts Payable	1,844.44	5,687.46	50276.31
Total Accounts Payable	1,844.44	5,687.46	50,276.31
Other Current Liabilities			
066500 - Other Accrued Expenses		-	89004.5
80002 - accr interest pay - bond	73,023.44	73,856.80	58,418.75
80003 - Bond Principal accrual	50,416.66	45,833.32	45,833.32
Total Other Current Liabilities	123,440.10	119,690.12	193,256.57
Total Current Liabilities	125,284.54	125,377.58	243,532.88
Long Term Liabilities			
265900 - COP Bond	3,094,583.34	3,149,166.68	3,099,166.68
Total Long Term Liabilities	3,094,583.34	3,149,166.68	3,099,166.68
Total Liabilities	3,219,867.88	3,274,544.26	3,342,699.56
Equity			
081300 - Fund Balance	1,105,972.61	349,181.59	1,105,972.61
081400 - Retained Earnings	893,022.86	(1,895,947.04)	559424.87
Investment in Capital Asset Net of Debt	971,292.19		984053.07
Net Income	55,341.42	45,020.13	320,837.11
Total Equity	3,025,629.08	(1,501,745.32)	2,970,287.66
TOTAL LIABILITIES & EQUITY	**6,245,496.96**	**1,772,798.94**	**6,312,987.22**

dget Comparison
through Jul 13

	Jul 13	Jul 12	YTD 12-13	Jul 13 - Jul 13	Budget	% of Budget	DIFF Budget - Current YTD	DIFF Curr YTD - Last Yr YTD
ng Fund Balance Available/					1,648,233.00			
ation of Prior Year Reserve								
ty Taxes	0.00	0.00	0.00	0.00	365,000.00	0.00%	365,000.00	-
st Earned	0.00	2.63	2.63	0.00	9,000.00	0.00%	9,000.00	(2.63)
State-aid	0.00	0.00	0.00	0.00		0.00%	-	-
Park & Recreation Fees								
ASP	17,905.00	13,051.12	13,051.12	17,905.00	695,825.00	2.57%	677,920.00	4,853.88
Pool	50,878.56	52,671.64	52,671.64	50,878.56	479,125.00	10.62%	428,246.44	(1,793.08)
Seasonal Prog	2,065.80	5,263.40	5,263.40	2,065.80	155,000.00	1.33%	152,934.20	(3,197.60)
Fac Rental	5,006.00	4,932.65	4,932.65	5,006.00	51,000.00	9.82%	45,994.00	73.35
EEP/EEC	60,406.00	45,028.00	45,028.00	60,406.00	700,000.00	8.63%	639,594.00	15,378.00
Other	208.84	45.00	45.00	208.84	900.00	23.20%	691.16	163.84
Transaction fees	2,010.00	1,982.00	1,982.00	2,010.00	24,000.00	8.38%	21,990.00	28.00
Total Park & Rec fees	138,480.20	122,973.81	122,973.81	138,480.20	2,105,850.00	6.58%	1,967,369.80	15,506.39
State-Dated Checks	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
Miscellaneous Revenue **	20.00	776.67	776.67	20.00	10,000.00	0.20%	9,980.00	(756.67)
ome	138,500.20	123,753.11	123,753.11	138,500.20	2,489,850.00	5.56%	2,351,349.80	14,747.09
					4,138,083.00			
Permanent Salaries	-12,109.84	-2,851.82	-2,851.82	-12,109.84	389,922.00	-3.11%	402,031.84	(9,258.02)
Office Wages	1,079.20	1,678.60	1,678.60	1,079.20	103,220.00	1.05%	102,140.80	(599.40)
Pool Wages	12,630.50	13,227.83	13,227.83	12,630.50	190,000.00	6.65%	177,369.50	(597.33)
Maintenance Wages	1,711.87	1,880.75	1,880.75	1,711.87	50,500.00	3.39%	48,788.13	(168.88)
Supervision Wages	0.00	0.00	0.00	0.00	11,500.00	0.00%	11,500.00	-
Program Specialist	2,736.96	2,804.17	2,804.17	2,736.96	105,000.00	2.61%	102,263.04	(67.21)
EEP Wages	0.00	0.00	0.00	0.00	14,280.00	0.00%	14,280.00	-
ASP/Camp Wages	9,609.14	11,624.87	11,624.87	9,609.14	200,000.00	4.80%	190,390.86	(2,015.73)
EEC Wages	8,377.10	8,004.70	8,004.70	8,377.10	286,792.00	2.92%	278,414.90	372.40
Prog spec-Swimteam	0.00	0.00	0.00	0.00	52,000.00	0.00%	52,000.00	-
FICA	1,273.74	1,913.70	1,913.70	1,273.74	84,193.00	1.51%	82,919.26	(639.96)
Medicare Contribution	297.93	447.57	447.57	297.93	21,048.00	1.42%	20,750.07	(149.64)
Unemployment Insurance	0.00	0.00	0.00	0.00	5,000.00	0.00%	5,000.00	-
District Employee Benefits	8,872.91	8,373.32	8,373.32	8,872.91	95,363.00	9.30%	86,490.09	499.59
PAYROLL EXP SUBTOTAL	34,479.51	47,103.69	47,103.69	34,479.51	1,608,818.00	2.14%	1,574,338.49	(12,624.18)
Clothing & Uniforms	0.00	0.00	0.00	0.00	8,900.00	0.00%	8,900.00	-
Household Expense	2,090.93	1,160.00	1,160.00	2,090.93	38,900.00	5.38%	36,809.07	930.93
Office Expense	3,239.30	1,750.86	1,750.86	3,239.30	98,800.00	3.28%	95,560.70	1,488.44
Memberships	2,629.61	279.95	279.95	2,629.61	7,100.00	37.04%	4,470.39	2,349.66
Maintenance-Equipment	135.27	1,408.84	1,408.84	135.27	10,000.00	1.35%	9,864.73	(1,273.57)
ance-Facilities & Imprv	356.71	581.66	581.66	356.71	91,300.00	0.39%	90,943.29	(224.95)
Expense	4,297.85	2,781.22	2,781.22	4,297.85	81,000.00	5.31%	76,702.15	1,516.63
Employee Expense Reimb	0.00	7.11	7.11	0.00	1,200.00	0.00%	1,200.00	(7.11)
Contract Expenses	229.16	187.50	187.50	229.16	52,300.00	0.44%	52,070.84	41.66
District Operating Expenses	2,201.57	984.30	984.30	2,201.57	130,300.00	1.69%	128,098.43	1,217.27
Bond-Interest Exp-Accr	0.00	0.00	0.00	0.00				-
Telephone Service Charges	39.30	309.89	309.89	39.30	6,000.00	0.66%	5,960.70	(270.59)
Insurance	6,094.00	4,953.00	4,953.00	6,094.00	61,500.00	9.91%	55,406.00	1,141.00
F/A Struct. & Imprvmnts not cap.	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
F/A Equipment not capitalized	0.00	0.00	0.00	0.00	41,500.00	0.00%	41,500.00	-
OPERATING EXPENSES	55,793.21	61,508.02	61,508.02	55,793.21	2,237,618.00		2,181,824.79	(5,714.81)
OME AFTER OPERATING EXP	82,706.99	62,245.09	62,245.09	82,706.99	252,232.00		169,525.01	20,461.90
Bond-Interest Expense	14,604.69	14,771.36	14,771.36	14,604.69	174,156.00	8.39%	159,551.31	(166.67)
Fixed Assets-Structures/Improv	0.00	2,453.60	2,453.60	0.00	357,000.00	0.00%	357,000.00	(2,453.60)
Construction in Progress	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
Fixed Assets-Equipment	0.00	0.00	0.00	0.00	70,000.00	0.00%	70,000.00	-
FIXED ASSETS	0.00	2,453.60	2,453.60	0.00	427,000.00	0.00%	427,000.00	(2,453.60)
OME AFTER OPEX, BOND INT. & F/A	68,102.30	45,020.13	45,020.13	68,102.30	-348,924.00		(417,026.30)	23,082.17
ccrued Bond Principal Payment	4,583.34	4,166.66	4,166.66	4,583.34	55,000.00	8.33%	50,416.66	416.68
Approp. for Contingencies					300,000.00			
Capital Reserve					473,296.00			
General Reserve					100,000.00			
EC Building Reserve					50,000.00			
UNASSIGNED FUND BAL					774,937.00			
TOTAL DISBURSEMENTS					4,592,007.00			
d ck fee $20				Rev-Disb	(453,924.00)	Principal pymt		

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Highlands Recreation Center
Sales by Item Summary
July 2013

	Jul 13			
	Qty	Amount	% of Sales	Avg Price
Service				
ASP-IN CROWD	2	75.00	0.1%	37.50
ASP-Summer Cp	83	18,532.00	13.0%	223.28
ASP Fees		348.00	0.2%	
CLIMBING	1	155.00	0.1%	155.00
DRIVING SCHOO	1	54.80	0.0%	54.80
EARLY EDUC PR	45	60,406.00	42.5%	1,342.36
ENGINEERING	1	0.00	0.0%	0.00
FIRST AID	1	0.00	0.0%	0.00
FITNESS MEMBE	4	168.84	0.1%	42.21
KUNGFU	1	65.00	0.0%	65.00
Line Dancing	3	365.00	0.3%	121.67
Misc Revenues	1	20.00	0.0%	20.00
MUSIC	1	-158.00	-0.1%	-158.00
pickle ball	3	62.00	0.0%	20.67
POOL-AQUATRAC	3	310.00	0.2%	103.33
POOL-ARTHRITIS	4	160.48	0.1%	40.12
POOL-DIVING	7	746.25	0.5%	106.61
Pool-Drop In	36	2,944.00	2.1%	81.78
POOL-LIFEGUAR	16	3,305.00	2.3%	206.56
Pool-Nonres		5,394.80	3.8%	
POOL-PRETEAM	43	3,029.50	2.1%	70.45
POOL-PRIV/SEM	95	12,072.84	8.5%	127.08
Pool-Resi		4,478.60	3.1%	
pool-snack shack	9	559.41	0.4%	62.16
Pool-Swim Les	215	15,044.10	10.6%	69.97
Pool-Swimteam	35	4,084.55	2.9%	116.70
Pool-Wtr Work	3	180.28	0.1%	60.09
Rental-Gym/So	7	452.00	0.3%	64.57
rental-MPR	8	2,634.00	1.9%	329.25
Rental-Pool	3	685.00	0.5%	228.33
Rental-Tennis	1	2,490.00	1.8%	2,490.00
SCIENCE	1	-40.00	-0.0%	-40.00
SOCCER	4	570.00	0.4%	142.50
SUSHI	2	65.00	0.0%	32.50
TENNIS COURT	2	40.00	0.0%	20.00
Tennis Lesson	10	927.00	0.7%	92.70
TRANSACTION FEE	476	2,020.00	1.4%	4.24
Total Service		142,246.45	100.0%	
TOTAL		142,246.45	100.0%	

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REFUNDS 3 • 701 • 25 -

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08/07/13
Accrual Basis

Profit & L[illegible]s by Class
Ju[illegible] 2013

	ASP	EEC	OTHER	Pool	Rental	Seasonal Pro...	Swimteam	TOTAL
Income								
232100 · Park & Recreation Fees								
232101 · Refunds - Fees	-1,050.00	0.00	-5.00	-1,707.25	-570.00	0.00	-369.00	-3,701.25
232102 · Bounced Checks-...	0.00	0.00	-5.00	-40.00	0.00	0.00	0.00	-45.00
232100 · Park & Recreation ...	18,955.00	60,406.00	2,228.84	45,880.76	5,576.00	2,065.80	7,114.05	142,226.45
Total 232100 · Park & Recreati...	17,905.00	60,406.00	2,218.84	44,133.51	5,006.00	2,065.80	6,745.05	138,480.20
265800 · Miscellaneous Reven...	0.00	0.00	20.00	0.00	0.00	0.00	0.00	20.00
Total Income	17,905.00	60,406.00	2,238.84	44,133.51	5,006.00	2,065.80	6,745.05	138,500.20
Gross Profit	17,905.00	60,406.00	2,238.84	44,133.51	5,006.00	2,065.80	6,745.05	138,500.20
Expense								
411100 · Permanent Salaries	-6,143.76	-3,210.62	724.44	-1,535.27	0.00	-1,944.63	0.00	-12,109.84
416101 · Office Wages	0.00	0.00	1,079.20	0.00	0.00	0.00	0.00	1,079.20
416102 · Pool Wages	0.00	0.00	0.00	12,630.50	0.00	0.00	0.00	12,630.50
416103 · Maintenance Wages	0.00	0.00	1,711.87	0.00	0.00	0.00	0.00	1,711.87
416104 · Supervision Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
416105 · Program Specialist	0.00	0.00	0.00	0.00	0.00	2,736.96	0.00	2,736.96
416106 · EEP Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
416107 · ASP/Camp Wages	9,609.14	0.00	0.00	0.00	0.00	0.00	0.00	9,609.14
416108 · EEC Wages	0.00	8,377.10	0.00	0.00	0.00	0.00	0.00	8,377.10
431100 · FICA	210.17	293.22	140.47	749.96	0.01	-120.09	0.00	1,273.74
431200 · Medicare Contribution	49.17	68.58	32.88	175.40	-0.01	-28.09	0.00	297.93
463100 · District Employee Be...	3,467.69	1,334.10	1,421.47	1,287.96	0.00	1,361.69	0.00	8,872.91
515600 · Household Expense								
515602 · Janitorial Supplies	0.00	0.00	865.93	0.00	0.00	0.00	0.00	865.93
515605 · Cleaning Company	0.00	365.00	860.00	0.00	0.00	0.00	0.00	1,225.00
Total 515600 · Household Exp...	0.00	365.00	1,725.93	0.00	0.00	0.00	0.00	2,090.93
519300 · Office Expense								
519303 · General Office Sup...	0.00	0.00	429.81	0.00	0.00	0.00	0.00	429.81
519305 · Postage & Mailing ...	0.00	0.00	2,200.00	0.00	0.00	0.00	0.00	2,200.00
519307 · Other Office Expe...	0.00	0.00	64.99	0.00	0.00	0.00	0.00	64.99
519308 · Credit card/ACH fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
519309 · Payroll service fees	0.00	0.00	544.50	0.00	0.00	0.00	0.00	544.50
Total 519300 · Office Expense	0.00	0.00	3,239.30	0.00	0.00	0.00	0.00	3,239.30
533100 · Memberships	27.92	0.00	2,518.76	64.17	0.00	18.76	0.00	2,629.61
542300 · Maintenance-Equipm...	0.00	0.00	135.27	0.00	0.00	0.00	0.00	135.27
545900 · Maintenance-Facilitie...								
545905 · Locks & Security ...	0.00	0.00	97.24	0.00	0.00	0.00	0.00	97.24
545907 · General Electrical ...	0.00	0.00	71.50	0.00	0.00	0.00	0.00	71.50
545909 · Other General Mai...	0.00	0.00	113.06	0.00	0.00	0.00	0.00	113.06
545911 · Landscape/Garden...	0.00	0.00	74.91	0.00	0.00	0.00	0.00	74.91
545912 · Vehicle Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 545900 · Maintenance-Fa...	0.00	0.00	356.71	0.00	0.00	0.00	0.00	356.71
563800 · Utility Expense								
563801 · P G & E	0.00	429.53	2,046.17	1,822.15	0.00	0.00	0.00	4,297.85
Total 563800 · Utility Expense	0.00	429.53	2,046.17	1,822.15	0.00	0.00	0.00	4,297.85

08/07/13
Accrual Basis

Profit & L s by Class
Ju 2013

	ASP	EEC	OTHER	Pool	Rental	Seasonal Pro...	Swimteam	TOTAL
585600 · Contract Expenses								
585602 · Bank Admin Fee	0.00	41.66	0.00	0.00	0.00	0.00	0.00	41.66
585604 · Consultants	0.00	0.00	187.50	0.00	0.00	0.00	0.00	187.50
Total 585600 · Contract Expen...	0.00	41.66	187.50	0.00	0.00	0.00	0.00	229.16
596600 · District Operating Ex...								
596601 · Buses-ASP	697.00	0.00	0.00	0.00	0.00	0.00	0.00	697.00
596602 · Spec Act-ASP	1,513.10	0.00	0.00	0.00	0.00	0.00	0.00	1,513.10
596607 · Misc Exp-POOL	0.00	0.00	0.00	201.45	0.00	0.00	0.00	201.45
596608 · Misc Exp-ASP	34.50	0.00	0.00	0.00	0.00	0.00	0.00	34.50
596611 · Misc Exp-OTHER	0.00	0.00	-303.66	0.00	0.00	0.00	0.00	-303.66
596613 · Conferences/Semi...	10.00	0.00	0.00	-350.00	0.00	0.00	0.00	-340.00
596614 · Pool Supplies	0.00	0.00	0.00	164.84	0.00	0.00	0.00	164.84
596624 · EEC Misc	0.00	57.09	0.00	0.00	0.00	0.00	0.00	57.09
596625 · POOL SNACK SHA...	0.00	0.00	0.00	177.25	0.00	0.00	0.00	177.25
Total 596600 · District Operati...	2,254.60	57.09	-303.66	193.54	0.00	0.00	0.00	2,201.57
6331 · Bond Interest Expense	0.00	14,604.69	0.00	0.00	0.00	0.00	0.00	14,604.69
671200 · Telephone Service C...	0.00	0.00	39.30	0.00	0.00	0.00	0.00	39.30
673100 · Insurance								
673101 · CAPRI-WORKERS ...	0.00	0.00	6,094.00	0.00	0.00	0.00	0.00	6,094.00
Total 673100 · Insurance	0.00	0.00	6,094.00	0.00	0.00	0.00	0.00	6,094.00
Total Expense	9,474.93	22,360.35	21,149.61	15,388.41	0.00	2,024.60	0.00	70,397.90
Net Income	8,430.07	38,045.65	-18,910.77	28,745.10	5,006.00	41.20	6,745.05	68,102.30