Highlands Recreation Center

Balance Sheet

As of September 30, 2013

	9/30/2013	9/30/2012	6/30/13
ASSETS			
Current Assets			
Checking/Savings			
004000 - Petty Cash	100.00	100.00	100.00
005000 - Borel Bank	438,449.61	19,441.08	299,711.17
006000 - Petty Cash-pool	100.00	100.00	100.00
007000 - Bank of New York Mellon	231,215.47	251,671.24	231,215.47
011100 - Cash in Treasury	1,327,048.36	1,374,884.60	1,626,899.67
Total Checking/Savings	1,996,913.44	1,646,196.92	2,158,026.31
Accounts Receivable			
Total Accounts Receivable	-	-	-
Other Current Assets			
027000 - Interest Receivable			2267.98
040000 - Prepaid Expenses	2,407.95	2,565.57	10,408.52
Total Other Current Assets	2,407.95	2,565.57	12,676.50
Total Current Assets	1,999,321.39	1,648,762.49	2,170,702.81
Fixed Capital Assets, net of depreciation			
Building	3,512,834.20	3,579,778.53	3541911.11
Improvements	200,657.25	209,185.57	204654.66
Equipment	100,605.77	103,839.33	100608.30
Land	19,532.00	19,532.00	19532.00
Construction in Progress	262,347.00	252,372.00	262347.00
Total Fixed Assets	4,095,976.22	4,164,707.43	4,129,053.07
TOTAL ASSETS	6,095,297.61	5,813,469.92	6,299,755.88
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payables			
064000 - Accounts Payable	2,675.29	-	39672.61
Total Accounts Payable	2,675.29	-	39,672.61
Other Current Liabilities			
066400-Accr Sales Tax	591.00		591.00
066500 - Other Accrued Expenses		-	89004.50
80002 - accr interest pay - bond	14,421.33	14,604.68	58,418.75
80003 - Bond Principal accrual	4,583.26	4,583.26	45,833.32
Total Other Current Liabilities	19,595.59	19,187.94	193,847.57
Total Current Liabilities	22,270.88	19,187.94	233,520.18
Long Term Liabilities			
265900 - COP Bond	3,085,416.74	3,140,416.74	3,099,166.68
Total Long Term Liabilities	3,085,416.74	3,140,416.74	3,099,166.68
Total Liabilities	3,107,687.62	3,159,604.68	3,332,686.86
Equity			
081300 - Fund Balance	1,105,972.61	1,105,972.61	1,105,972.61
081400 - Retained Earnings	855,120.19	(2,621,229.49)	559424.87
Investment in Capital Asset Net of Debt	1,005,976.22	4,164,707.43	984053.07
Net Income	20,540.97	4,414.69	317,618.47
Total Equity	2,987,609.99	2,653,865.24	2,967,069.02
TOTAL LIABILITIES & EQUITY	6,095,297.61	5,813,469.92	6,299,755.88

Highlands Recreation Center

P&L Budget Comparison
July 13 through Sep 13

	Sep 13	Sep 12	YTD 12-13	Jul 13 - Sep 13	Budget	% of Budget (25%)	DIFF Budget - Current YTD	DIFF Curr YTD - Last Yr YTD
Beginning Fund Balance Available/ Reallocation of Prior Year Reserve					1,648,233.00			
Income								
102100 Property Taxes	0.00	136.59	136.59	0.00	365,000.00	0.00%	365,000.00	(136.59)
152100 Interest Earned	14.45	13.11	26.70	28.64	9,000.00	0.32%	8,971.36	1.94
187100 State-aid	0.00	0.00	0.00	0.00		0.00%	-	-
232100 Park & Recreation Fees								
ASP	53,361.48	41,016.98	105,676.40	102,570.98	642,200.00	15.97%	539,629.02	(3,105.42)
Pool	33,610.76	37,753.83	148,716.30	141,749.11	474,080.00	29.90%	332,330.89	(6,969.19)
Seasonal Prog	9,643.00	14,452.15	44,589.45	36,547.30	150,000.00	24.36%	113,452.70	(8,042.15)
Fac Rental	4,459.00	4,798.75	15,550.35	15,216.00	46,000.00	33.08%	30,784.00	(334.35)
EEP/EEC	55,400.00	54,080.00	147,167.75	183,843.00	695,000.00	26.45%	511,157.00	36,675.25
Other	85.00	20.00	85.00	313.84	900.00	34.87%	586.16	228.84
Transaction fees	1,833.00	2,062.00	6,416.00	5,908.50	28,017.00	21.09%	22,108.50	(507.50)
Total Park & Rec fees	158,392.24	154,183.71	468,203.25	486,148.73	2,036,197.00	23.88%	1,550,048.27	17,945.48
264200 Stale-Dated Checks	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
265800 Miscellaneous Revenue **	10,648.93	360.67	1,413.40	10,852.01	10,000.00	108.52%	(852.01)	9,438.61
Total Income	169,055.62	154,694.08	469,779.94	497,029.38	2,420,197.00	20.54%	1,923,167.62	27,249.44
					4,068,430.00			
Expense								
411100 Permanent Salaries	31,299.94	30,239.50	55,112.56	48,496.84	389,922.00	12.44%	341,425.16	(6,615.72)
416101 Office Wages	7,780.30	6,879.81	15,390.55	15,755.95	103,220.00	15.26%	87,464.05	365.40
416102 Pool Wages	16,058.13	15,489.55	54,603.47	54,067.27	190,000.00	28.46%	135,932.73	(536.20)
416103 Maintenance Wages	4,284.50	3,336.18	8,280.70	9,943.38	50,500.00	19.69%	40,556.62	1,662.68
416104 Supervision Wages	330.00	401.15	1,030.28	716.25	11,500.00	6.23%	10,783.75	(314.03)
416105 Program Specialist	4,114.37	5,551.20	19,334.82	13,162.77	105,000.00	12.54%	91,837.23	(6,172.05)
416106 EEP Wages	0.00	336.00	336.00	0.00	14,280.00	0.00%	14,280.00	(336.00)
416107 ASP/Camp Wages	16,414.49	15,070.34	48,700.45	47,312.84	200,000.00	23.66%	152,687.16	(1,387.61)
416108 EEC Wages	18,767.98	15,980.21	41,048.86	46,297.38	286,792.00	16.14%	240,494.62	5,248.52
416109 Prog spec-Swimteam	4,455.28	0.00	0.00	8,403.98	52,000.00	16.16%	43,596.02	8,403.98
431100 FICA	5,801.45	5,319.30	13,504.38	13,544.30	80,140.00	16.90%	66,595.70	39.92
431200 Medicare Contribution	1,356.82	1,244.03	3,158.24	3,167.62	18,874.00	16.78%	15,706.38	9.38
445100 Unemployment Insurance	0.00	0.00	0.00	0.00	5,000.00	0.00%	5,000.00	-
463100 District Employee Benefits	8,023.63	5,398.10	20,777.36	23,986.54	95,363.00	25.15%	71,376.46	3,209.18
PAYROLL EXP SUBTOTAL	118,686.89	105,245.37	281,277.67	284,855.12	1,602,591.00	17.77%	1,317,735.88	3,577.45
512100 Clothing & Uniforms	1,584.05	439.73	439.73	1,649.43	8,900.00	18.53%	7,250.57	1,209.70
515600 Household Expense	3,261.48	3,247.54	7,302.16	7,343.21	38,900.00	18.88%	31,556.79	41.05
519300 Office Expense	6,967.80	6,430.64	14,609.29	17,271.22	98,800.00	17.48%	81,528.78	2,661.93
533100 Memberships	249.61	280.03	1,028.01	2,958.83	7,100.00	41.67%	4,141.17	1,930.82
[illegible]0 Maintenance-Equipment	135.27	0.00	1,683.84	3,005.97	10,000.00	30.06%	6,994.03	1,322.13
[illegible]0 Maintenance-Facilities & Imprv	5,653.54	7,332.96	12,333.92	12,169.61	91,300.00	13.33%	79,130.39	(164.31)
563800 Utility Expense	5,072.52	4,972.71	13,682.33	15,779.92	81,000.00	19.48%	65,220.08	2,097.59
572200 Employee Expense Reimb	2.00	0.00	204.16	106.44	1,200.00	8.87%	1,093.56	(97.72)
585600 Contract Expenses	2,320.42	5,071.21	8,036.74	4,626.24	52,300.00	8.85%	47,673.76	(3,410.47)
596600 District Operating Expenses	12,617.91	8,141.48	19,462.32	24,347.94	130,300.00	18.69%	105,952.06	4,885.62
080000 Bond-Interest Exp-Accr	0.00	0.00	0.00	0.00				-
671200 Telephone Service Charges	340.29	410.95	1,131.83	721.14	6,000.00	12.02%	5,278.86	(410.69)
673100 Insurance	0.00	0.00	17,570.00	19,562.50	61,500.00	31.81%	41,937.50	1,992.50
721102 F/A Struct. & Imprvmnts not cap.	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
731101 F/A Equipment not capitalized	92.86	0.00	3,844.06	92.86	41,500.00	0.22%	41,407.14	(3,751.20)
TOTAL OPERATING EXPENSES	156,984.64	141,572.62	382,606.03	394,490.43	2,231,391.00		1,836,900.57	11,884.40
NET INCOME AFTER OPERATING EXP	12,070.98	13,121.46	87,173.91	102,538.95	188,806.00		86,267.05	15,365.04
633100 Bond-Interest Expense	14,421.33	14,604.68	44,147.05	43,630.72	176,000.00	24.79%	132,369.28	(516.33)
721100 Fixed Assets-Structures/Improv	0.00	1,960.00	7,103.60	-111.20	357,000.00	-0.03%	357,111.20	(7,214.80)
721101 Construction in Progress	0.00	0.00	0.00	0.00	0.00	0.00%	-	-
731100 Fixed Assets-Equipment	5,401.61	0.00	0.00	5,401.61	70,000.00	7.72%	64,598.39	5,401.61
TOTAL FIXED ASSETS	5,401.61	1,960.00	7,103.60	5,290.41	427,000.00	1.24%	421,709.59	(1,813.19)
NET INCOME AFTER OPEX, BOND INT. & F/A	-7,751.96	-3,443.22	35,923.26	53,617.82	-414,194.00		(467,811.82)	17,694.56
80003 Accrued Bond Principal Payment	4,583.26	4,583.26	12,916.59	13,749.94	55,000.00	25.00%	41,250.06	833.35
861100 Approp. for Contingencies					300,000.00			
088300 Capital Reserve					473,296.00			
882100 General Reserve					100,000.00			
EEC Building Reserve					50,000.00			
ENDING UNASSIGNED FUND BAL					774,937.00			
TOTAL DISBURSEMENTS					4,587,624.00			
Rev-Disb					(519,194.00)	Principal pymt		

**Escrip $35.30
County of SM-Lehman Bros $10,613.63

10/02/13

Highlands Recreation Center
Sales by Item Summary
September 2013

	Sep 13			
	Qty	Amount	% of Sales	Avg Price
Service				
AARP DRIVING	2	0.00	0.0%	0.00
ASP-IN CROWD	18	5,049.50	2.9%	280.53
ASP-WINTER CA	3	910.00	0.5%	303.33
ASP Fees		44,686.98	25.8%	
BACK TO SCHOOL	34	1,205.00	0.7%	35.44
BALLET	7	580.00	0.3%	82.86
CERT	6	0.00	0.0%	0.00
COOKING	8	1,580.00	0.9%	197.50
DRAWING	2	100.00	0.1%	50.00
DRIVING SCHOO	1	27.40	0.0%	27.40
EARLY EDUC PR	42	55,400.00	32.0%	1,319.05
EICHLER EXTER	3	30.00	0.0%	10.00
ENGINEERING	7	1,220.00	0.7%	174.29
FITNESS MEMBE	1	45.00	0.0%	45.00
FRIDAY FUN NI	24	1,510.00	0.9%	62.92
GUITAR	3	570.00	0.3%	190.00
HOOPSTERS	1	75.00	0.0%	75.00
Interest Inc	1	14.45	0.0%	14.45
Jazz Dance	1	65.00	0.0%	65.00
JAZZERCISE	1	-110.00	-0.1%	-110.00
leadership	2	220.00	0.1%	110.00
Line Dancing	3	370.00	0.2%	123.33
MANDARIN	7	2,919.00	1.7%	417.00
Misc Revenues	2	10,648.93	6.1%	5,324.47
MUSIC	4	489.00	0.3%	122.25
PHOTOGRAPHY	1	59.00	0.0%	59.00
pickle ball	5	140.00	0.1%	28.00
POOL-AQUATRAC	5	447.58	0.3%	89.52
POOL-ARTHRITIS	10	374.10	0.2%	37.41
POOL-DIVING	2	246.00	0.1%	123.00
Pool-Drop In	29	1,714.00	1.0%	59.10
Pool-Nonres		5,596.20	3.2%	
POOL-PRETEAM	56	6,863.30	4.0%	122.56
POOL-PRIV/SEM	56	4,792.03	2.8%	85.57
Pool-Resi		2,194.50	1.3%	
pool-snack shack	3	212.00	0.1%	70.67
Pool-Swim Les	111	7,317.90	4.2%	65.93
Pool-Swimteam	24	3,320.40	1.9%	138.35
Pool-Wtr Work	16	812.45	0.5%	50.78
Rental-Gym/So	5	552.00	0.3%	110.40
rental-MPR	12	1,205.00	0.7%	100.42
Rental-Pool	3	290.50	0.2%	96.83
Rental-Tennis	4	2,852.00	1.6%	713.00
SAILING-YOUTH	1	80.00	0.0%	80.00
SOCCER		1,351.60	0.8%	
summer concert	1	1,135.00	0.7%	1,135.00
TENNIS COURT	2	40.00	0.0%	20.00
Tennis Lesson		1,808.00	1.0%	
TRANSACTION FEE	453	1,894.00	1.1%	4.18
YOGA	6	430.00	0.2%	71.67
Total Service		173,332.82	100.0%	
TOTAL		173,332.82	100.0%	

0.C
173,332.82 +
4,277.20 −
169,055.62 GT

Highlands Recreation Center
Sales by Item Summary
July through September 2013

	Jul - Sep 13			
	Qty	Amount	% of Sales	Avg Price
Service				
AARP DRIVING	4.00	0.00	0.0%	0.00
ASP-IN CROWD	29.00	6,791.00	1.34%	234.17
ASP-Summer Cp	124.00	22,868.00	4.5%	184.42
ASP-WINTER CA	3.00	910.00	0.18%	303.33
ASP Fees		69,956.98	13.78%	
BABYSITTING	1.00	65.00	0.01%	65.00
BACK TO SCHOOL	37.00	1,355.00	0.27%	36.62
BALLET	11.00	905.00	0.18%	82.27
CERT	7.00	0.00	0.0%	0.00
CLIMBING	1.00	155.00	0.03%	155.00
COMPUTER	1.00	-230.00	-0.05%	-230.00
COOKING	15.00	2,900.00	0.57%	193.33
CPR	3.00	0.00	0.0%	0.00
DRAWING	5.00	415.00	0.08%	83.00
DRIVING SCHOO	2.00	82.20	0.02%	41.10
EARLY EDUC PR	131.00	183,843.00	36.2%	1,403.38
EICHLER EXTER	6.00	130.00	0.03%	21.67
ENGINEERING	12.00	2,245.00	0.44%	187.08
FIRST AID	1.00	0.00	0.0%	0.00
FITNESS MEMBE	5.00	213.84	0.04%	42.77
FRIDAY FUN NI	46.00	2,460.00	0.48%	53.48
GUITAR	6.00	1,440.00	0.28%	240.00
HOOPSTERS	2.00	145.00	0.03%	72.50
HORSEBACK RID	3.00	1,215.00	0.24%	405.00
Interest Inc	2.00	28.64	0.01%	14.32
Jazz Dance	1.00	65.00	0.01%	65.00
JAZZERCISE	6.00	215.00	0.04%	35.83
kitchen	3.00	175.00	0.03%	58.33
KNIT	2.00	80.00	0.02%	40.00
KUNGFU	2.00	125.00	0.03%	62.50
leadership	6.00	840.00	0.17%	140.00
Line Dancing	10.00	1,240.00	0.24%	124.00
MANDARIN	22.00	10,109.00	1.99%	459.50
MANDARIN DAYC	4.00	100.00	0.02%	25.00
Misc Revenues	7.00	10,852.01	2.14%	1,550.29
MUSIC	9.00	968.00	0.19%	107.56
PHOTOGRAPHY	2.00	204.00	0.04%	102.00
pickle ball	13.00	312.00	0.06%	24.00
PILATES	2.00	20.00	0.0%	10.00
POOL-AQUATRAC	14.00	1,267.58	0.25%	90.54
POOL-ARTHRITIS	16.00	608.60	0.12%	38.04
POOL-DIVING	19.00	2,147.95	0.42%	113.05
Pool-Drop In	107.00	7,246.00	1.43%	67.72
POOL-LIFEGUAR	16.00	3,305.00	0.65%	206.56
Pool-Nonres		17,156.30	3.38%	
POOL-PRETEAM	182.00	17,659.50	3.48%	97.03
POOL-PRIV/SEM	226.00	23,337.67	4.6%	103.26
Pool-Resi		10,140.00	2.0%	
pool-snack shack	21.00	1,263.74	0.25%	60.18
Pool-Swim Les	555.00	48,646.90	9.58%	87.65
Pool-Swimteam	81.00	10,156.25	2.0%	125.39
Pool-Wtr Work	25.00	1,285.57	0.25%	51.42
Rental-Gym/So	13.00	1,202.00	0.24%	92.46
RENTAL-KITCHE	1.00	10.00	0.0%	10.00
rental-MPR	27.00	6,434.00	1.27%	238.30
Rental-Pool	13.00	2,012.00	0.4%	154.77
Rental-Tennis	9.00	8,540.00	1.68%	948.89
SAILING-YOUTH	1.00	80.00	0.02%	80.00
SCIENCE	2.00	2,748.50	0.54%	1,374.25
SOCCER		5,494.60	1.08%	
SOUL LINE DANCE	1.00	150.00	0.03%	150.00
summer concert	1.00	1,135.00	0.22%	1,135.00
SUSHI	2.00	65.00	0.01%	32.50
TENNIS COURT	5.00	100.00	0.02%	20.00
Tennis Lesson		5,765.00	1.14%	
TRANSACTION FEE	1,414.00	5,979.50	1.18%	4.23
YOGA	10.00	685.00	0.14%	68.50
Total Service		507,820.33	100.0%	
TAL		507,820.33	100.0%	

507,820.33 +
REFUNDS 10,745.95 -
B CKS. 45.00 -
999
497,029.38 GH

Highlands Recreation Center
Profit & Loss by Class
September 2013

	ASP	EEC	OTHER	Pool	Rental	Seasonal ...	TOTAL
Income							
152100 · Interest Earned	0.00	0.00	14.45	0.00	0.00	0.00	14.45
232100 · Park & Recreati...							
232101 · Refunds - Fees	0.00	0.00	-61.00	-570.20	-250.00	-3,396.00	-4,277.20
232100 · Park & Recre...	53,361.48	55,400.00	1,979.00	34,180.96	4,709.00	13,039.00	162,669.44
Total 232100 · Park & Rec...	53,361.48	55,400.00	1,918.00	33,610.76	4,459.00	9,643.00	158,392.24
265800 · Miscellaneous R...	0.00	0.00	10,648.93	0.00	0.00	0.00	10,648.93
Total Income	53,361.48	55,400.00	12,581.38	33,610.76	4,459.00	9,643.00	169,055.62
Gross Profit	53,361.48	55,400.00	12,581.38	33,610.76	4,459.00	9,643.00	169,055.62
Expense							
411100 · Permanent Salar...	6,086.30	5,522.22	10,134.75	3,549.19	0.00	6,007.48	31,299.94
416101 · Office Wages	0.00	0.00	7,780.30	0.00	0.00	0.00	7,780.30
416102 · Pool Wages	0.00	0.00	0.00	16,058.13	0.00	0.00	16,058.13
416103 · Maintenance Wa...	0.00	0.00	4,284.50	0.00	0.00	0.00	4,284.50
416104 · Supervision Wa...	0.00	0.00	0.00	0.00	135.00	195.00	330.00
416105 · Program Special...	0.00	0.00	0.00	1,105.87	0.00	3,008.50	4,114.37
416106 · EEP Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
416107 · ASP/Camp Wages	16,414.49	0.00	0.00	0.00	0.00	0.00	16,414.49
416108 · EEC Wages	0.00	18,767.98	0.00	0.00	0.00	0.00	18,767.98
416109 · Program Special...	0.00	0.00	0.00	4,455.28	0.00	0.00	4,455.28
431100 · FICA	1,385.69	1,444.42	1,374.48	1,203.00	8.37	385.49	5,801.45
431200 · Medicare Contri...	324.08	337.81	321.47	281.34	1.96	90.16	1,356.82
445100 · Unemployment I...	0.00	0.00	0.00	0.00	0.00	0.00	0.00
463100 · District Employe...	1,612.43	3,300.98	1,351.56	1,091.23	0.00	667.43	8,023.63
512100 · Clothing & Unifo...	454.43	1,129.62	0.00	0.00	0.00	0.00	1,584.05
515600 · Household Expe...							
515601 · Recology	0.00	0.00	639.52	0.00	0.00	0.00	639.52
515602 · Janitorial Su...	0.00	366.14	970.82	0.00	0.00	0.00	1,336.96
515605 · Cleaning Co...	0.00	365.00	920.00	0.00	0.00	0.00	1,285.00
Total 515600 · Household...	0.00	731.14	2,530.34	0.00	0.00	0.00	3,261.48
519300 · Office Expense							
519303 · General Offic...	0.00	0.00	809.49	88.38	0.00	0.00	897.87
519304 · Advertising	153.00	0.00	0.00	0.00	0.00	144.17	297.17
519305 · Postage & Ma...	0.00	0.00	92.00	0.00	0.00	0.00	92.00
519307 · Other Office ...	0.00	0.00	660.53	0.00	0.00	0.00	660.53
519308 · Credit card/A...	0.00	0.00	4,479.73	0.00	0.00	0.00	4,479.73
519309 · Payroll servic...	0.00	0.00	540.50	0.00	0.00	0.00	540.50
Total 519300 · Office Exp...	153.00	0.00	6,582.25	88.38	0.00	144.17	6,967.80
533100 · Memberships	27.92	0.00	188.76	14.17	0.00	18.76	249.61
542300 · Maintenance-Eq...	0.00	0.00	135.27	0.00	0.00	0.00	135.27
545900 · Maintenance-Fa...							
545903 · Paint, Solven...	0.00	0.00	0.00	2,776.60	0.00	0.00	2,776.60
545904 · Pool Supplies	0.00	0.00	0.00	69.02	0.00	0.00	69.02
545905 · Locks & Secu...	0.00	67.20	0.00	47.52	0.00	0.00	114.72
545906 · Signage Expe...	0.00	0.00	211.95	0.00	0.00	0.00	211.95
545907 · General Elect...	0.00	216.67	433.33	0.00	0.00	0.00	650.00

Highlands Recreation Center

Profit & Loss by Class

September 2013

	ASP	EEC	OTHER	Pool	Rental	Seasonal ...	TOTAL
545909 · Other Genera...	130.91	0.00	1,045.41	0.00	0.00	0.00	1,176.32
545911 · Landscape/G...	0.00	0.00	105.99	0.00	0.00	0.00	105.99
545912 · Vehicle Expe...	209.24	0.00	339.70	0.00	0.00	0.00	548.94
Total 545900 · Maintenan...	340.15	283.87	2,136.38	2,893.14	0.00	0.00	5,653.54
563800 · Utility Expense							
563801 · P G & E	0.00	496.06	1,787.85	1,404.27	0.00	0.00	3,688.18
563802 · Water	0.00	380.80	334.51	669.03	0.00	0.00	1,384.34
Total 563800 · Utility Exp...	0.00	876.86	2,122.36	2,073.30	0.00	0.00	5,072.52
572200 · Employee Expe...	2.00	0.00	0.00	0.00	0.00	0.00	2.00
585600 · Contract Expens...							
585602 · Bank Admin ...	0.00	41.67	0.00	0.00	0.00	0.00	41.67
585603 · Legal fees	0.00	0.00	1,181.25	0.00	0.00	0.00	1,181.25
585604 · Consultants	0.00	0.00	1,097.50	0.00	0.00	0.00	1,097.50
Total 585600 · Contract E...	0.00	41.67	2,278.75	0.00	0.00	0.00	2,320.42
596600 · District Operatin...							
596601 · Buses-ASP	3,154.00	0.00	0.00	0.00	0.00	0.00	3,154.00
596602 · Spec Act-ASP	1,078.59	0.00	0.00	0.00	0.00	0.00	1,078.59
596603 · Snacks-ASP	495.55	0.00	0.00	0.00	0.00	0.00	495.55
596604 · Supplies-ASP	490.59	0.00	0.00	0.00	0.00	0.00	490.59
596607 · Misc Exp-PO...	0.00	0.00	0.00	1,308.74	0.00	0.00	1,308.74
596608 · Misc Exp-ASP	714.00	0.00	0.00	0.00	0.00	0.00	714.00
596611 · Misc Exp-OT...	0.00	0.00	0.00	0.00	0.00	10.38	10.38
596612 · Special Events	0.00	0.00	0.00	0.00	0.00	1,574.88	1,574.88
596613 · Conferences/...	0.00	0.00	35.67	250.00	0.00	0.00	285.67
596614 · Pool Supplies	0.00	0.00	0.00	1,429.05	0.00	0.00	1,429.05
596615 · Sport League	0.00	0.00	0.00	0.00	0.00	18.31	18.31
596621 · EEC supplies	0.00	1,429.89	0.00	0.00	0.00	0.00	1,429.89
596622 · EEC Snacks	0.00	305.12	0.00	0.00	0.00	0.00	305.12
596624 · EEC Misc	0.00	71.24	0.00	0.00	0.00	0.00	71.24
596625 · POOL SNAC...	0.00	0.00	0.00	251.90	0.00	0.00	251.90
Total 596600 · District Op...	5,932.73	1,806.25	35.67	3,239.69	0.00	1,603.57	12,617.91
6331 · Bond Interest Exp...	0.00	14,421.33	0.00	0.00	0.00	0.00	14,421.33
671200 · Telephone Servi...	0.00	0.00	340.29	0.00	0.00	0.00	340.29
731100 · Fixed Assets-Eq...							
731101 · Equip-Not Ca...	0.00	0.00	92.86	0.00	0.00	0.00	92.86
731100 · Fixed Assets-...	0.00	0.00	0.00	5,401.61	0.00	0.00	5,401.61
Total 731100 · Fixed Asse...	0.00	0.00	92.86	5,401.61	0.00	0.00	5,494.47
Total Expense	32,733.22	48,664.15	41,689.99	41,454.33	145.33	12,120.56	176,807.58
Net Income	20,628.26	6,735.85	-29,108.61	-7,843.57	4,313.67	-2,477.56	-7,751.96

Highlands Recreation Center
Profit & Loss by Class
July through September 2013

	ASP	EEC	OTHER	Pool	Rental	Seasonal Pro...	TOTAL
Income							
152100 · Interest Earned	0.00	0.00	28.64	0.00	0.00	0.00	28.64
232100 · Park & Recreation Fees							
232101 · Refunds - Fees	-1,770.00	0.00	-66.00	-4,443.95	-1,070.00	-3,396.00	-10,745.95
232102 · Bounced Checks-Fe...	0.00	0.00	-5.00	-40.00	0.00	0.00	-45.00
232100 · Park & Recreation F...	104,340.98	183,843.00	6,293.34	146,233.06	16,286.00	39,943.30	496,939.68
Total 232100 · Park & Recreatio...	102,570.98	183,843.00	6,222.34	141,749.11	15,216.00	36,547.30	486,148.73
265800 · Miscellaneous Revenue	10.00	65.09	10,776.92	0.00	0.00	0.00	10,852.01
Total Income	102,580.98	183,908.09	17,027.90	141,749.11	15,216.00	36,547.30	497,029.38
Gross Profit	102,580.98	183,908.09	17,027.90	141,749.11	15,216.00	36,547.30	497,029.38
Expense							
411100 · Permanent Salaries	5,284.94	7,448.52	20,828.91	5,315.54	0.00	9,618.93	48,496.84
416101 · Office Wages	0.00	0.00	15,755.95	0.00	0.00	0.00	15,755.95
416102 · Pool Wages	0.00	0.00	0.00	54,067.27	0.00	0.00	54,067.27
416103 · Maintenance Wages	0.00	0.00	9,943.38	0.00	0.00	0.00	9,943.38
416104 · Supervision Wages	0.00	0.00	0.00	146.25	375.00	195.00	716.25
416105 · Program Specialist	0.00	0.00	0.00	4,114.56	0.00	9,048.21	13,162.77
416106 · EEP Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
416107 · ASP/Camp Wages	47,312.84	0.00	0.00	0.00	0.00	0.00	47,312.84
416108 · EEC Wages	0.00	46,297.38	0.00	0.00	0.00	0.00	46,297.38
416109 · Program Specialist-Sw...	0.00	0.00	0.00	8,403.98	0.00	0.00	8,403.98
431100 · FICA	3,236.72	3,161.99	2,784.90	3,727.09	23.26	610.34	13,544.30
431200 · Medicare Contribution	757.00	739.50	651.30	871.65	5.43	142.74	3,167.62
445100 · Unemployment Insuran...	0.00	0.00	0.00	0.00	0.00	0.00	0.00
463100 · District Employee Bene...	6,811.50	6,952.11	4,063.29	3,466.57	0.00	2,693.07	23,986.54
512100 · Clothing & Uniforms	454.43	1,129.62	65.38	0.00	0.00	0.00	1,649.43
515600 · Household Expense							
515601 · Recology	0.00	0.00	1,395.63	0.00	0.00	0.00	1,395.63
515602 · Janitorial Supplies	9.69	366.14	1,836.75	0.00	0.00	0.00	2,212.58
515605 · Cleaning Company	0.00	1,095.00	2,640.00	0.00	0.00	0.00	3,735.00
Total 515600 · Household Expen...	9.69	1,461.14	5,872.38	0.00	0.00	0.00	7,343.21
519300 · Office Expense							
519301 · Outside Printing & ...	0.00	60.00	1,843.75	153.58	0.00	0.00	2,057.33
519303 · General Office Supp...	0.00	0.00	1,479.05	88.38	0.00	0.00	1,567.43
519304 · Advertising	153.00	0.00	983.35	0.00	0.00	144.17	1,280.52
519305 · Postage & Mailing E...	0.00	0.00	2,337.75	0.00	0.00	0.00	2,337.75
519307 · Other Office Expense	0.00	0.00	985.25	0.00	0.00	0.00	985.25
519308 · Credit card/ACH fee	0.00	0.00	7,398.19	0.00	0.00	0.00	7,398.19
519309 · Payroll service fees	0.00	0.00	1,644.75	0.00	0.00	0.00	1,644.75
Total 519300 · Office Expense	153.00	60.00	16,672.09	241.96	0.00	144.17	17,271.22
533100 · Memberships	83.76	0.00	2,726.28	92.51	0.00	56.28	2,958.83
542300 · Maintenance-Equipment	0.00	0.00	405.81	2,600.16	0.00	0.00	3,005.97
545900 · Maintenance-Facilities ...							
545903 · Paint, Solvents & C...	0.00	0.00	0.00	6,316.06	0.00	0.00	6,316.06
545904 · Pool Supplies	0.00	0.00	0.00	786.24	0.00	0.00	786.24
545905 · Locks & Security Sy...	0.00	491.60	35.47	47.52	0.00	0.00	574.59

Highlands Recreation Center
Profit & Loss by Class
July through September 2013

	ASP	EEC	OTHER	Pool	Rental	Seasonal Pro...	TOTAL
545906 · Signage Expense	0.00	0.00	211.95	0.00	0.00	0.00	211.95
545907 · General Electrical E...	0.00	216.67	504.83	0.00	0.00	0.00	721.50
545909 · Other General Maint...	130.91	0.00	1,766.35	0.00	0.00	0.00	1,897.26
545911 · Landscape/Garden ...	0.00	0.00	180.90	0.00	0.00	0.00	180.90
545912 · Vehicle Expense	817.53	0.00	663.58	0.00	0.00	0.00	1,481.11
Total 545900 · Maintenance-Faci...	948.44	708.27	3,363.08	7,149.82	0.00	0.00	12,169.61
563800 · Utility Expense							
563801 · P G & E	0.00	1,300.46	5,807.83	5,016.86	0.00	0.00	12,125.15
563802 · Water	0.00	982.70	890.69	1,781.38	0.00	0.00	3,654.77
Total 563800 · Utility Expense	0.00	2,283.16	6,698.52	6,798.24	0.00	0.00	15,779.92
572200 · Employee Expense Rei...	15.56	57.55	33.33	0.00	0.00	0.00	106.44
585600 · Contract Expenses							
585602 · Bank Admin Fee	0.00	124.99	0.00	0.00	0.00	0.00	124.99
585603 · Legal fees	0.00	0.00	2,778.75	0.00	0.00	0.00	2,778.75
585604 · Consultants	0.00	0.00	1,722.50	0.00	0.00	0.00	1,722.50
Total 585600 · Contract Expenses	0.00	124.99	4,501.25	0.00	0.00	0.00	4,626.24
596600 · District Operating Expe...							
596601 · Buses-ASP	4,587.00	0.00	0.00	0.00	0.00	0.00	4,587.00
596602 · Spec Act-ASP	8,000.44	0.00	0.00	0.00	0.00	0.00	8,000.44
596603 · Snacks-ASP	981.59	0.00	0.00	0.00	0.00	0.00	981.59
596604 · Supplies-ASP	924.72	0.00	0.00	0.00	0.00	0.00	924.72
596607 · Misc Exp-POOL	0.00	0.00	0.00	1,896.55	0.00	0.00	1,896.55
596608 · Misc Exp-ASP	784.50	0.00	0.00	0.00	0.00	0.00	784.50
596611 · Misc Exp-OTHER	0.00	0.00	-303.66	0.00	0.00	10.38	-293.28
596612 · Special Events	0.00	0.00	50.35	0.00	0.00	1,626.08	1,676.43
596613 · Conferences/Semin...	10.00	121.67	35.67	-100.00	0.00	0.00	67.34
596614 · Pool Supplies	0.00	0.00	0.00	1,728.04	0.00	0.00	1,728.04
596615 · Sport League	0.00	0.00	0.00	0.00	0.00	18.31	18.31
596617 · Seasonal Programs	74.73	0.00	0.00	0.00	0.00	25.92	100.65
596621 · EEC supplies	0.00	2,795.64	0.00	0.00	0.00	0.00	2,795.64
596622 · EEC Snacks	0.00	305.12	0.00	0.00	0.00	0.00	305.12
596624 · EEC Misc	0.00	189.78	0.00	0.00	0.00	0.00	189.78
596625 · POOL SNACK SHACK	0.00	0.00	0.00	585.11	0.00	0.00	585.11
Total 596600 · District Operating...	15,362.98	3,412.21	-217.64	4,109.70	0.00	1,680.69	24,347.94
6331 · Bond Interest Expense	0.00	43,630.72	0.00	0.00	0.00	0.00	43,630.72
671200 · Telephone Service Cha...	0.00	0.00	721.14	0.00	0.00	0.00	721.14
673100 · Insurance							
673101 · CAPRI-WORKERS C...	1,523.50	1,523.50	1,218.80	1,218.80	0.00	609.40	6,094.00
673102 · CAPRI-GEN INS	0.00	0.00	13,468.50	0.00	0.00	0.00	13,468.50
Total 673100 · Insurance	1,523.50	1,523.50	14,687.30	1,218.80	0.00	609.40	19,562.50
721100 · Fixed Assets-Structure...	0.00	-111.20	0.00	0.00	0.00	0.00	-111.20
731100 · Fixed Assets-Equipment							
731101 · Equip-Not Capitalized	0.00	0.00	92.86	0.00	0.00	0.00	92.86
731100 · Fixed Assets-Equip...	0.00	0.00	0.00	5,401.61	0.00	0.00	5,401.61
Total 731100 · Fixed Assets-Equ...	0.00	0.00	92.86	5,401.61	0.00	0.00	5,494.47

Highlands Recreation Center
Profit & Loss by Class
July through September 2013

	ASP	EEC	OTHER	Pool	Rental	Seasonal Pro...	TOTAL
Total Expense	81,954.36	118,879.46	109,649.51	107,725.71	403.69	24,798.83	443,411.56
Net Income	**20,626.62**	**65,028.63**	**-92,621.61**	**34,023.40**	**14,812.31**	**11,748.47**	**53,617.82**

#2625

CODE NO.	PAYABLE TO:	PURPOSE	AMOUNT
4161	LYANA BLOKHINA	PROG SPEC 9-10/13	397.80
4161	SANDRA BURGESS	PROG SPEC 9/13	436.98
4161	AMY FLORO	PROG SPEC 9-11/13	689.50
4161	JOHN GRADWOHL	PROG SPEC 9/13	360.00
4161	KIDS ART LLC	PROG SPEC 9-10/13	249.00
4161	SCOTT PERLSTEIN	PROG SPEC 9-10/13	1929.00
4161	KATHRYN PHIPPS	PROG SPEC 5-6/13, 9-11/13	78.00
4161	PLAYWELL TEKNOLOGIES	PROG SPEC 9-11/13	1544.84
4161	RAINBOW CHEFS	PROG SPEC 9-11/13	1557.00
4161	JACLYN ROSEN	PROG SPEC 9/13	536.40
4161	SOCCER & SMILES	PROG SPEC 9-10/13	704.50
4161	GARY SUEN	PROG SPEC 8-10/13	87.50
4161	ZACHARY WOLFE	ST 9/13	4164.12
4631	KAISER	INS 11/13	2610.50
4631	PLIC	INS 11/13	1195.25
5156	CLEANSOURCE	SUPPLIES 9/13	1,252.44
5156	MAINTENANCE SYSTEMS MGMT, INC	SERV 10/13	1,225.00
5156	RECOLOGY	SERV 9/13	799.39
5193	OFFICE DEPOT	SUPPLIES 10/13	14.58
5193	SOUTHERN DATACORP	SERV 10/13	49.00
5193	WESCO GRAPHICS, INC	BROCHURES 9/13	1,907.50
5459	BAY ALARM CO	SERV 10-1/14	201.60
5459	GRAINGER	POOL LAMPS 9/13	308.50
5459	OSH	GEN MAINT/LANDSCAPING 9/13	144.44
5638	CA WATER SERVICE	SERV 9/13	1,390.30
5638	PG &E	SERV 9-10/13	3,200.00
5722	JEFF SCHWARTZ	PERS MILEAGE 9/13	19.21
5722	BRYCE ZUZACK	PERS MILEAGE 8-9/13	75.71
5856	DEBBIE COOPER	WEBSITE 9/13	250.00
5856	PORTOR GOLTZ	LEGAL FEES 9/13	900.00
5966	CRYSTAL SPRINGS UNITED METHODIST CHURCH	IC RENT 8-9/13	644.00
VARIOUS	AMERICAN EXPRESS	SUPPLIES 9/13	1,225.53
VARIOUS	DAU PRODUCTS	POOL CHEM/SUP 9/13	1,357.25
VARIOUS	BRIGITTE SHEARER	PERS MILEG/CONCERT SUP/MK GIF	302.08
VARIOUS	US BANK	SUPPLIES 8-9/13	6,927.42
			38336.54

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 8, 2013 _____ _____

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 8TH DAY OF OCTOBER 2013

_____

_____

_____

_____

_____