HIGHLANDS RECREATION CENTER
BALANCE SHEET
AS OF OCTOBER 31, 2010

	10/31/10	10/31/09
ASSETS		
CURRENT ASSETS		
CHECKING/SAVINGS		
004000-PETTY CASH	100.00	100.00
005000-BOREL BANK	26,006.94	6,909.90
006000-PETTYCASH-POOL	20.00	20.00
011100-CASH IN TREASURY	777,297.34	852,353.25
TOTAL CHECKING/SAVINGS	803,424.28	859,383.15
OTHER CURRENT ASSETS		
027000-INTEREST RECEIVABLE	0.00	0.00
040000-PREPAID EXPENSES	750.74	1,523.68
1200-ACCOUNTS RECEIVABLE	0.00	0.00
TOTAL OTHER CURRENT ASSETS	750.74	1,523.68
TOTAL CURRENT ASSETS	804,175.02	860,906.83
TOTAL ASSETS	804,175.02	860,906.83
LIABILITIES & EQUITY		
LIABILITIES		
CURRENT LIABILITIES		
ACCOUNT PAYABLE		
064000-ACCOUNTS PAYABLE	16,934.30	0.00
TOTAL ACCOUNTS PAYABLE	16,934.30	0.00
OTHER CURRENT LIABILITIES		
066500-OTHER ACCRUED EXPENSES	0.00	0.00
TOTAL OTHER CURRENT LIABILITIES	0.00	0.00
TOTAL CURRENT LIABILITIES	16,934.30	0.00
TOTAL LIABILITIES	16,934.30	0.00
EQUITY		
081300-FUND BALANCE	349,181.59	349,181.59
081400-RETAINED EARNINGS	629,142.06	514,465.28
NET INCOME	-191,082.93	-2,740.04
TOTAL EQUITY	787,240.72	860,906.83
TOTAL LIABILITIES & EQUITY	804,175.02	860,906.83

Highlands Recreation Center

P&L Budget Comparison
July 10 through Oct 10

	Oct 10	Oct 09	YTD 09-10	Jul 10 - Oct 10	Budget	% of Budget
						33%
Fund Balance Available/ Cancellation of Prior Year Reserve					975,673.00	
Income						
102100 Property Taxes	52.71	217.64	425.16	243.97	365,000.00	0.07%
152100 Interest Earned	9.62	9.35	22.35	28.81	8,000.00	0.36%
187100 State-aid	0.00	0.00	0.00	0.00		0.00%
232100 Park & Recreation Fees						
ASP	39,859.50	41,373.63	141,654.20	119,071.25	622,500.00	19.13%
Pool	11,839.05	22,083.93	140,892.15	131,422.55	416,350.00	31.57%
Seasonal Prog	7,772.00	7,999.50	34,934.00	36,037.57	116,100.00	31.04%
Fac Rental	6,868.64	3,577.50	20,164.75	25,171.99	69,000.00	36.48%
EEP	12,093.00	22,390.30	64,588.30	37,424.50	189,300.00	19.77%
Other	20.00	240.00	470.00	40.00	1,150.00	3.48%
Registration fees	1,090.50	1,440.50	4,855.50	6,786.50	21,000.00	32.32%
Total Park & Rec fees	79,542.69	99,105.36	407,558.90	355,954.36	1,435,400.00	24.80%
264200 Stale-Dated Checks	0.00	0.00	5.26	0.00	200.00	0.00%
265800 Miscellaneous Revenue **	2,813.00	79.00	1,310.67	9,863.04	30,000.00	32.88%
Total Income	82,418.02	99,411.35	409,322.34	366,090.18	1,838,600.00	19.91%
					2,814,273.00	
Expense						
411100 Permanent Salaries	24,516.59	21,668.02	63,281.79	70,756.79	304,216.00	23.26%
416101 Office Wages	6,227.39	5,364.92	17,989.60	20,780.64	78,845.00	26.36%
416102 Pool Wages	10,842.85	10,385.78	72,757.71	73,205.04	169,500.00	43.19%
416103 Maintenance Wages	4,957.72	5,345.27	19,843.62	19,099.21	74,787.00	25.54%
416104 Supervision Wages	1,218.87	908.25	2,287.88	2,917.87	12,500.00	23.34%
416105 Program Specialist	9,573.77	5,893.20	18,832.23	28,328.30	87,000.00	32.56%
416106 EEP Wages	6,818.11	6,489.26	16,816.66	17,599.93	80,540.00	21.85%
416107 ASP/Camp Wages	10,625.58	12,083.63	63,716.33	61,332.46	184,004.00	33.33%
431100 FICA	4,028.07	3,846.55	15,861.24	16,404.67	56,072.00	29.26%
431200 Medicare Contribution	942.05	899.62	3,709.55	3,836.57	13,114.00	29.26%
445100 Unemployment Insurance	0.00	45.00	45.00	418.00	5,000.00	8.36%
463100 District Employee Benefits	3,672.23	2,855.67	13,908.45	16,928.25	50,000.00	33.86%
PAYROLL EXP SUBTOTAL	83,423.23	75,785.17	309,050.06	331,607.73	1,115,578.00	29.73%
512100 Clothing & Uniforms	0.00	448.36	2,088.57	4,365.92	6,000.00	72.77%
515600 Household Expense	1,966.58	1,680.53	6,113.16	8,092.61	24,300.00	33.30%
519300 Office Expense	4,782.03	3,431.77	13,905.15	16,028.98	72,000.00	22.26%
533100 Memberships	1,373.31	443.90	3,875.60	4,133.24	7,000.00	59.05%
542300 Maintenance-Equipment	304.48	110.79	556.33	3,654.19	12,000.00	30.45%
545900 Maintenance-Facilities & Imprv	7,632.91	7,843.38	21,768.11	20,085.93	83,000.00	24.20%
563800 Utility Expense	4,128.77	5,427.51	17,400.20	17,849.20	71,000.00	25.14%
572200 Employee Expense Reimb	175.00	612.08	778.18	410.75	3,000.00	13.69%
585600 Contract Expenses	9,332.00	1,035.00	2,113.75	11,419.50	27,800.00	41.08%
596600 District Operating Expenses	5,006.93	932.54	20,447.97	26,244.35	93,100.00	28.19%
671200 Telephone Service Charges	402.95	397.63	1,523.30	1,408.61	6,700.00	21.02%
673100 Insurance	0.00	4,523.00	12,442.00	15,857.00	37,000.00	42.86%
TOTAL EXP W/O FIXED ASSETS	118,528.19	102,671.66	412,062.38	461,158.01	1,558,478.00	
TOTAL NET W/O FIXED ASSETS	-36,110.17	-3,260.31	-2,740.04	-95,067.83	280,122.00	
721100 Fixed Assets-Structures/Improv	16,598.12	0.00	0.00	96,015.10	299,000.00	32.11%
731100 Fixed Assets-Equipment	0.00	0.00	0.00	0.00	35,500.00	0.00%
Total Expense	135,126.31	102,671.66	412,062.38	557,173.11	1,892,978.00	29.43%
Net Income	-52,708.29	-3,260.31	-2,740.04	-191,082.93	-54,378.00	
861100 Approp. for Contingencies					228,000.00	
088300 Capital Reserve					593,295.00	
882100 General Reserve					100,000.00	
					2,814,273.00	

**CAPRI dividend $2613
Halloween donation $200

11/01/10

Highlands Recreation Center
Sales by Item Summary
October 2010

	Oct 10			
	Qty	Amount	% of Sales	Avg Price
Service				
AARP DRIVING	1	0.00	0.0%	0.00
ASP-IN CROWD	19	3,161.00	3.8%	166.37
ASP-WINTER CA	3	1,755.00	2.1%	585.00
ASP Fees		34,943.50	42.3%	
BABYSITTING	2	145.00	0.2%	72.50
BASKETBALL	1	135.00	0.2%	135.00
CERT	12	0.00	0.0%	0.00
EARLY EDUC PR	20	12,093.00	14.7%	604.65
FRIDAY FUN NI	29	835.00	1.0%	28.79
HALLOWEEN	2	2,868.00	3.5%	1,434.00
HORSEBACK RID	1	245.00	0.3%	245.00
Interest Inc	1	9.62	0.0%	9.62
KUNGFU	3	190.00	0.2%	63.33
MAGIC	1	120.00	0.1%	120.00
MIDDLE SCHOOL	14	429.00	0.5%	30.64
Misc Revenues	4	2,813.00	3.4%	703.25
POOL-AQUATRAC	5	490.00	0.6%	98.00
Pool-Drop In	19	401.00	0.5%	21.11
Pool-Nonres		2,392.00	2.9%	
POOL-PRETEAM	27	1,901.50	2.3%	70.43
POOL-PRIV/SEM	55	2,732.50	3.3%	49.68
Pool-Resi		362.00	0.4%	
Pool-Swim Les	49	866.25	1.0%	17.68
Pool-Swimteam	42	2,564.50	3.1%	61.06
Pool-Wtr Work	2	20.00	0.0%	10.00
PRESCHOOL FUN	4	73.00	0.1%	18.25
Property Taxe	1	52.71	0.1%	52.71
PUMPKIN PATCH	4	144.30	0.2%	36.08
REGISTRATION	286	1,090.50	1.3%	3.81
Rental-Gym/So	8	655.68	0.8%	81.96
RENTAL-KITCHE	1	50.00	0.1%	50.00
Rental-Other	1	130.21	0.2%	130.21
Rental-Pool	4	3,642.75	4.4%	910.69
Rental-Tennis	1	2,390.00	2.9%	2,390.00
SCIENCE	18	1,955.00	2.4%	108.61
SOCCER	6	385.00	0.5%	64.17
TENNIS COURT	1	20.00	0.0%	20.00
Tennis Lesson	7	521.00	0.6%	74.43
TUTORING-SUMM	1	-41.00	-0.0%	-41.00
Total Service		82,541.02	100.0%	
TOTAL		82,541.02	100.0%	

82,541.02 +
REFUNDS 123.00 -
82,418.02 GT

11/01/10

Highlands Recreation Center
Sales by Item Summary
July through October 2010

0.0

380,726.26 +

REFUNDS 14,636.08 -

366,090.18 GL

	Jul - Oct 10			
	Qty	Amount	% of Sales	Avg Price
Service				
AARP DRIVING	6	0.00	0.0%	0.00
ASP-ARAGON	9	346.00	0.1%	38.44
ASP-BACK TO S	22	450.00	0.1%	20.45
ASP-IN CROWD	66	11,053.25	2.9%	167.47
ASP-Summer Cp	173	24,324.00	6.4%	140.60
ASP-WINTER CA	4	2,255.00	0.6%	563.75
ASP Fees		88,081.00	23.1%	
BABYSITTING	4	295.00	0.1%	73.75
BALLET	7	365.00	0.1%	52.14
BASKETBALL	8	1,335.00	0.4%	166.88
CARTOON	5	320.00	0.1%	64.00
CERT	21	0.00	0.0%	0.00
CPR	7	0.00	0.0%	0.00
DRIVING SCHOO	1	27.40	0.0%	27.40
EARLY EDUC PR	56	34,199.00	9.0%	610.70
ENGINEERING	13	2,562.00	0.7%	197.08
FENCING	1	124.00	0.0%	124.00
FIRST AID	2	0.00	0.0%	0.00
FRIDAY FUN NI	66	1,935.00	0.5%	29.32
GUITAR	14	1,947.50	0.5%	139.11
GYMNASTICS	1	-55.00	-0.0%	-55.00
HALLOWEEN	2	2,868.00	0.8%	1,434.00
HOOPSTERS	2	150.00	0.0%	75.00
HORSEBACK RID	3	945.00	0.2%	315.00
Interest Inc	3	28.81	0.0%	9.60
JUNIOR ADVENT	24	4,301.50	1.1%	179.23
KUNGFU	5	315.00	0.1%	63.00
KUNGFU-GIRLS	1	65.00	0.0%	65.00
MAGIC	6	725.00	0.2%	120.83
MANDARIN	29	10,169.00	2.7%	350.66
MANDARIN DAYC	8	132.00	0.0%	16.50
MIDDLE SCHOOL	14	429.00	0.1%	30.64
Misc Revenues	14	9,863.04	2.6%	704.50
PILATES	2	183.50	0.0%	91.75
POOL-AQUA KIC	11	338.00	0.1%	30.73
POOL-AQUATRAC	20	1,918.00	0.5%	95.90
POOL-DIVING	7	404.50	0.1%	57.79
POOL-DOLPHIN	24	306.00	0.1%	12.75
Pool-Drop In	153	7,255.00	1.9%	47.42
POOL-LIFEGUAR	9	1,695.00	0.4%	188.33
Pool-Nonres		17,364.50	4.6%	
POOL-PRETEAM	137	10,077.00	2.6%	73.55
POOL-PRIV/SEM	919	40,788.45	10.7%	44.38
Pool-Resi		10,438.00	2.7%	
Pool-Swim Les	741	31,044.55	8.2%	41.90
Pool-Swimteam	148	12,740.50	3.3%	86.08
Pool-Wtr Work	6	390.00	0.1%	65.00
PRESCHOOL FUN	5	117.00	0.0%	23.40
Property Taxe	2	243.97	0.1%	121.99
PUMPKIN PATCH	4	144.30	0.0%	36.08
REGISTRATION	1,571	6,801.50	1.8%	4.33
Rental-Gym/So	47	3,597.03	0.9%	76.53
RENTAL-KITCHE	1	50.00	0.0%	50.00
Rental-Other	1	130.21	0.0%	130.21
Rental-Pool	28	12,514.75	3.3%	446.96
Rental-Tennis	5	9,980.00	2.6%	1,996.00
ROOTBEER FLOA	1	120.00	0.0%	120.00
SCIENCE	19	3,395.00	0.9%	178.68
SOCCER		3,597.50	0.9%	
SOCCER CAMP	1	-43.00	-0.0%	-43.00
TAP	4	245.00	0.1%	61.25
TENNIS COURT	2	40.00	0.0%	20.00
Tennis Lesson		5,104.50	1.3%	
TUTORING-SUMM	4	-20.00	-0.0%	-5.00
YOGA		210.00	0.1%	
Total Service		380,726.26	100.0%	
TOTAL		380,726.26	100.0%	

11/01/10

Highlands Recreation Center
Profit & Loss by Class
October 2010

	ASP	Early Ed Program	Facility Rental	OTHER	Pool
Income					
102100 · Property Taxes	0.00	0.00	0.00	52.71	0.00
152100 · Interest Earned	0.00	0.00	0.00	9.62	0.00
232100 · Park & Recreation Fees					
232101 · Refunds - Fees	0.00	0.00	0.00	0.00	-35.00
232100 · Park & Recreation Fees - Other	39,859.50	12,093.00	6,868.64	1,110.50	7,408.05
Total 232100 · Park & Recreation Fees	39,859.50	12,093.00	6,868.64	1,110.50	7,373.05
265800 · Miscellaneous Revenue	0.00	0.00	0.00	2,613.00	0.00
Total Income	39,859.50	12,093.00	6,868.64	3,785.83	7,373.05
Expense					
411100 · Permanent Salaries	6,659.63	0.00	0.00	12,720.02	5,136.94
416101 · Office Wages	0.00	0.00	0.00	6,227.39	0.00
416102 · Pool Wages	0.00	0.00	0.00	0.00	10,842.85
416103 · Maintenance Wages	0.00	0.00	0.00	4,957.72	0.00
416104 · Supervision Wages	0.00	0.00	753.75	0.00	0.00
416105 · Program Specialist	0.00	0.00	0.00	0.00	1,358.00
416106 · EEP/Tiny Tots Wages	0.00	6,818.11	0.00	0.00	0.00
416107 · ASP/Camp Wages	10,625.58	0.00	0.00	0.00	0.00
431100 · FICA	1,064.30	422.71	46.73	1,482.15	983.36
431200 · Medicare Contribution	248.90	98.86	10.92	346.66	229.98
463100 · District Employee Benefits	1,031.02	453.01	0.00	1,619.53	568.67
515600 · Household Expense					
515601 · Allied Waste	0.00	0.00	0.00	562.40	0.00
515602 · Janitorial Supplies	13.67	11.47	0.00	564.04	0.00
515605 · Cleaning Company	0.00	0.00	0.00	815.00	0.00
Total 515600 · Household Expense	13.67	11.47	0.00	1,941.44	0.00
519300 · Office Expense					
519301 · Outside Printing & Copy Serv	0.00	0.00	0.00	888.00	0.00
519303 · General Office Supplies	0.00	0.00	0.00	455.40	0.00
519304 · Advertising	0.00	294.00	0.00	0.00	0.00
519305 · Postage & Mailing Expense	0.00	0.00	0.00	247.28	0.00
519307 · Other Office Expense	0.00	0.00	0.00	349.72	0.00
519308 · Credit card/ACH fee	0.00	0.00	0.00	2,547.63	0.00
Total 519300 · Office Expense	0.00	294.00	0.00	4,488.03	0.00
533100 · Memberships	16.66	0.00	0.00	1,337.49	13.33
542300 · Maintenance-Equipment	0.00	0.00	0.00	0.00	304.48
545900 · Maintenance-Facilities & Imprv					
545902 · Plumbing & Piping	0.00	0.00	0.00	0.00	438.00
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	0.00	2,361.09
545904 · Pool Supplies	0.00	0.00	0.00	0.00	39.26
545906 · Signage Expense	0.00	0.00	0.00	31.69	0.00
545907 · General Electrical Expense	0.00	0.00	0.00	268.54	0.00
545909 · Other General Maintenance	0.00	0.00	0.00	170.49	0.00

Highlands Recreation Center
Profit & Loss by Class
October 2010

	ASP	Early Ed Program	Facility Rental	OTHER	Pool
545911 · Landscape/Garden Expense	0.00	0.00	0.00	4,070.57	0.00
545912 · Vehicle Expense	0.00	0.00	0.00	253.27	0.00
Total 545900 · Maintenance-Facilities & Imprv	0.00	0.00	0.00	4,794.56	2,838.35
563800 · Utility Expense					
563801 · P G & E	0.00	0.00	0.00	1,582.90	1,817.10
563802 · Water	0.00	0.00	0.00	218.63	510.14
Total 563800 · Utility Expense	0.00	0.00	0.00	1,801.53	2,327.24
572200 · Employee Expense Reimb	3.75	0.00	0.00	25.25	146.00
585600 · Contract Expenses					
585601 · Audit Fees	0.00	0.00	0.00	7,142.00	0.00
585604 · Consultants	0.00	0.00	0.00	2,190.00	0.00
Total 585600 · Contract Expenses	0.00	0.00	0.00	9,332.00	0.00
596600 · District Operating Expenses					
596602 · Spec Act-ASP	171.09	0.00	0.00	0.00	0.00
596603 · Snacks-ASP	629.52	0.00	0.00	0.00	0.00
596604 · Supplies-ASP	588.09	0.00	0.00	0.00	0.00
596607 · Misc Exp-POOL	0.00	0.00	0.00	0.00	118.12
596608 · Misc Exp-ASP	76.76	0.00	0.00	0.00	0.00
596609 · Misc Exp-EEP	0.00	36.66	0.00	0.00	0.00
596611 · Misc Exp-OTHER	0.00	0.00	176.67	0.00	0.00
596612 · Special Events	0.00	0.00	0.00	0.00	0.00
596613 · Conferences/Seminars	35.00	0.00	0.00	0.00	357.80
596614 · Pool Supplies	0.00	0.00	0.00	0.00	213.98
596615 · Sport League	0.00	0.00	0.00	0.00	0.00
596617 · Seasonal Programs	0.00	0.00	0.00	0.00	0.00
596618 · Supplies-EEP	0.00	935.86	0.00	0.00	0.00
596619 · Snacks-EEP	0.00	183.72	0.00	0.00	0.00
Total 596600 · District Operating Expenses	1,500.46	1,156.24	176.67	0.00	689.90
671200 · Telephone Service Charges	0.00	0.00	0.00	402.95	0.00
721100 · Fixed Assets-Structures/Impro					
721101 · Construction in Progress	0.00	0.00	0.00	15,494.12	288.00
721100 · Fixed Assets-Structures/Impro - Other	0.00	0.00	0.00	816.00	0.00
Total 721100 · Fixed Assets-Structures/Impro	0.00	0.00	0.00	16,310.12	288.00
Total Expense	21,163.97	9,254.40	988.07	67,786.84	25,727.10
Net Income	**18,695.53**	**2,838.60**	**5,880.57**	**-64,001.01**	**-18,354.05**

Highlands Recreation Center
Profit & Loss by Class
October 2010

	Seasonal Programs	Swimteam	TOTAL
Income			
102100 · Property Taxes	0.00	0.00	52.71
152100 · Interest Earned	0.00	0.00	9.62
232100 · Park & Recreation Fees			
232101 · Refunds - Fees	-88.00	0.00	-123.00
232100 · Park & Recreation Fees - Other	7,860.00	4,466.00	79,665.69
Total 232100 · Park & Recreation Fees	7,772.00	4,466.00	79,542.69
265800 · Miscellaneous Revenue	200.00	0.00	2,813.00
Total Income	7,972.00	4,466.00	82,418.02
Expense			
411100 · Permanent Salaries	0.00	0.00	24,516.59
416101 · Office Wages	0.00	0.00	6,227.39
416102 · Pool Wages	0.00	0.00	10,842.85
416103 · Maintenance Wages	0.00	0.00	4,957.72
416104 · Supervision Wages	465.12	0.00	1,218.87
416105 · Program Specialist	5,169.27	3,046.50	9,573.77
416106 · EEP/Tiny Tots Wages	0.00	0.00	6,818.11
416107 · ASP/Camp Wages	0.00	0.00	10,625.58
431100 · FICA	28.82	0.00	4,028.07
431200 · Medicare Contribution	6.73	0.00	942.05
463100 · District Employee Benefits	0.00	0.00	3,672.23
515600 · Household Expense			
515601 · Allied Waste	0.00	0.00	562.40
515602 · Janitorial Supplies	0.00	0.00	589.18
515605 · Cleaning Company	0.00	0.00	815.00
Total 515600 · Household Expense	0.00	0.00	1,966.58
519300 · Office Expense			
519301 · Outside Printing & Copy Serv	0.00	0.00	888.00
519303 · General Office Supplies	0.00	0.00	455.40
519304 · Advertising	0.00	0.00	294.00
519305 · Postage & Mailing Expense	0.00	0.00	247.28
519307 · Other Office Expense	0.00	0.00	349.72
519308 · Credit card/ACH fee	0.00	0.00	2,547.63
Total 519300 · Office Expense	0.00	0.00	4,782.03
533100 · Memberships	0.00	5.83	1,373.31
542300 · Maintenance-Equipment	0.00	0.00	304.48
545900 · Maintenance-Facilities & Imprv			
545902 · Plumbing & Piping	0.00	0.00	438.00
545903 · Paint, Solvents & Chemicals	0.00	0.00	2,361.09
545904 · Pool Supplies	0.00	0.00	39.26
545906 · Signage Expense	0.00	0.00	31.69
545907 · General Electrical Expense	0.00	0.00	268.54
545909 · Other General Maintenance	0.00	0.00	170.49

Highlands Recreation Center
Profit & Loss by Class
October 2010

	Seasonal Programs	Swimteam	TOTAL
545911 · Landscape/Garden Expense	0.00	0.00	4,070.57
545912 · Vehicle Expense	0.00	0.00	253.27
Total 545900 · Maintenance-Facilities & Imprv	0.00	0.00	7,632.91
563800 · Utility Expense			
563801 · P G & E	0.00	0.00	3,400.00
563802 · Water	0.00	0.00	728.77
Total 563800 · Utility Expense	0.00	0.00	4,128.77
572200 · Employee Expense Reimb	0.00	0.00	175.00
585600 · Contract Expenses			
585601 · Audit Fees	0.00	0.00	7,142.00
585604 · Consultants	0.00	0.00	2,190.00
Total 585600 · Contract Expenses	0.00	0.00	9,332.00
596600 · District Operating Expenses			
596602 · Spec Act-ASP	0.00	0.00	171.09
596603 · Snacks-ASP	0.00	0.00	629.52
596604 · Supplies-ASP	0.00	0.00	588.09
596607 · Misc Exp-POOL	0.00	0.00	118.12
596608 · Misc Exp-ASP	0.00	0.00	76.76
596609 · Misc Exp-EEP	0.00	0.00	36.66
596611 · Misc Exp-OTHER	32.57	0.00	209.24
596612 · Special Events	219.95	0.00	219.95
596613 · Conferences/Seminars	0.00	0.00	392.80
596614 · Pool Supplies	0.00	0.00	213.98
596615 · Sport League	452.53	0.00	452.53
596617 · Seasonal Programs	778.61	0.00	778.61
596618 · Supplies-EEP	0.00	0.00	935.86
596619 · Snacks-EEP	0.00	0.00	183.72
Total 596600 · District Operating Expenses	1,483.66	0.00	5,006.93
671200 · Telephone Service Charges	0.00	0.00	402.95
721100 · Fixed Assets-Structures/Impro			
721101 · Construction in Progress	0.00	0.00	15,782.12
721100 · Fixed Assets-Structures/Impro - Other	0.00	0.00	816.00
Total 721100 · Fixed Assets-Structures/Impro	0.00	0.00	16,598.12
Total Expense	7,153.60	3,052.33	135,126.31
Net Income	**818.40**	**1,413.67**	**-52,708.29**

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Highlands Recreation Center
Profit & Loss by Class
July through October 2010

	ASP	Early Ed Program	Facility Rental	OTHER	Pool
Income					
102100 · Property Taxes	0.00	0.00	0.00	243.97	0.00
152100 · Interest Earned	0.00	0.00	0.00	28.81	0.00
232100 · Park & Recreation Fees					
232101 · Refunds - Fees	-6,988.00	-1,076.00	-1,100.00	-15.00	-3,066.25
232100 · Park & Recreation Fees - Other	126,059.25	38,500.50	26,271.99	6,841.50	111,900.30
Total 232100 · Park & Recreation Fees	119,071.25	37,424.50	25,171.99	6,826.50	108,834.05
265800 · Miscellaneous Revenue	250.00	0.00	176.67	4,216.37	20.00
Total Income	119,321.25	37,424.50	25,348.66	11,315.65	108,854.05
Expense					
411100 · Permanent Salaries	19,336.32	0.00	0.00	34,298.40	17,122.07
416101 · Office Wages	0.00	0.00	0.00	20,780.64	0.00
416102 · Pool Wages	0.00	0.00	0.00	0.00	71,881.29
416103 · Maintenance Wages	0.00	0.00	0.00	19,099.21	0.00
416104 · Supervision Wages	0.00	0.00	2,441.25	0.00	0.00
416105 · Program Specialist	0.00	0.00	0.00	0.00	2,701.00
416106 · EEP/Tiny Tots Wages	0.00	17,599.93	0.00	0.00	0.00
416107 · ASP/Camp Wages	61,332.46	0.00	0.00	0.00	0.00
431100 · FICA	4,960.85	1,091.15	151.34	4,599.20	5,490.54
431200 · Medicare Contribution	1,160.17	255.17	35.36	1,075.76	1,284.05
445100 · Unemployment Insurance	0.00	0.00	0.00	-74.00	0.00
463100 · District Employee Benefits	4,790.65	2,114.29	0.00	7,399.26	2,624.05
512100 · Clothing & Uniforms	4,365.92	0.00	0.00	0.00	0.00
515600 · Household Expense					
515601 · Allied Waste	0.00	0.00	0.00	2,254.35	0.00
515602 · Janitorial Supplies	37.41	27.63	0.00	1,993.43	0.00
515605 · Cleaning Company	0.00	0.00	0.00	3,260.00	0.00
515606 · Bins	0.00	0.00	0.00	519.79	0.00
Total 515600 · Household Expense	37.41	27.63	0.00	8,027.57	0.00
519300 · Office Expense					
519301 · Outside Printing & Copy Serv	86.78	43.39	0.00	3,015.26	350.00
519303 · General Office Supplies	0.00	0.00	0.00	1,956.80	9.99
519304 · Advertising	0.00	294.00	0.00	125.00	0.00
519305 · Postage & Mailing Expense	0.00	0.00	0.00	1,422.41	0.00
519307 · Other Office Expense	0.00	0.00	0.00	565.20	0.00
519308 · Credit card/ACH fee	0.00	0.00	0.00	7,810.15	0.00
Total 519300 · Office Expense	86.78	337.39	0.00	14,894.82	359.99
533100 · Memberships	66.64	0.00	0.00	3,939.96	103.32
542300 · Maintenance-Equipment	0.00	0.00	0.00	3,349.71	304.48
545900 · Maintenance-Facilities & Imprv					
545902 · Plumbing & Piping	0.00	0.00	0.00	418.92	588.00
545903 · Paint, Solvents & Chemicals	0.00	0.00	0.00	0.00	8,726.47
545904 · Pool Supplies	0.00	0.00	0.00	0.00	185.37

Highlands Recreation Center
Profit & Loss by Class
July through October 2010

	ASP	Early Ed Program	Facility Rental	OTHER	Pool
545905 · Locks & Security System	0.00	0.00	0.00	0.00	28.47
545906 · Signage Expense	0.00	0.00	0.00	641.57	8.18
545907 · General Electrical Expense	0.00	0.00	0.00	268.54	0.00
545909 · Other General Maintenance	0.00	0.00	0.00	1,975.96	0.00
545911 · Landscape/Garden Expense	0.00	0.00	0.00	4,896.77	0.00
545912 · Vehicle Expense	663.42	0.00	0.00	1,684.26	0.00
545913 · Ground/Facility Improvements	0.00	0.00	0.00	0.00	0.00
Total 545900 · Maintenance-Facilities & Imprv	663.42	0.00	0.00	9,886.02	9,536.49
563800 · Utility Expense					
563801 · P G & E	0.00	0.00	0.00	7,567.75	7,919.39
563802 · Water	0.00	0.00	0.00	708.61	1,653.45
Total 563800 · Utility Expense	0.00	0.00	0.00	8,276.36	9,572.84
572200 · Employee Expense Reimb	91.75	0.00	0.00	113.00	147.00
585600 · Contract Expenses					
585601 · Audit Fees	0.00	0.00	0.00	7,142.00	0.00
585604 · Consultants	135.00	0.00	0.00	3,955.00	0.00
585600 · Contract Expenses - Other	0.00	0.00	0.00	187.50	0.00
Total 585600 · Contract Expenses	135.00	0.00	0.00	11,284.50	0.00
596600 · District Operating Expenses					
596601 · Buses-ASP	5,220.00	0.00	0.00	0.00	0.00
596602 · Spec Act-ASP	6,615.52	0.00	0.00	0.00	0.00
596603 · Snacks-ASP	1,962.06	0.00	0.00	0.00	0.00
596604 · Supplies-ASP	1,694.06	0.00	0.00	0.00	0.00
596607 · Misc Exp-POOL	0.00	0.00	0.00	0.00	1,210.18
596608 · Misc Exp-ASP	1,253.45	0.00	0.00	0.00	0.00
596609 · Misc Exp-EEP	0.00	161.64	0.00	0.00	0.00
596611 · Misc Exp-OTHER	0.00	0.00	176.67	26.25	0.00
596612 · Special Events	0.00	0.00	0.00	0.00	0.00
596613 · Conferences/Seminars	35.00	0.00	0.00	259.40	782.80
596614 · Pool Supplies	0.00	0.00	0.00	0.00	731.42
596615 · Sport League	0.00	0.00	0.00	0.00	0.00
596616 · Incrowd Rent	525.00	950.00	0.00	0.00	0.00
596617 · Seasonal Programs	0.00	0.00	0.00	0.00	0.00
596618 · Supplies-EEP	0.00	955.32	0.00	0.00	0.00
596619 · Snacks-EEP	0.00	386.04	0.00	0.00	0.00
Total 596600 · District Operating Expenses	17,305.09	2,453.00	176.67	285.65	2,724.40
671200 · Telephone Service Charges	0.00	0.00	0.00	1,408.61	0.00
673100 · Insurance					
673101 · CAPRI-WORKERS COMP	0.00	0.00	0.00	7,700.00	0.00
673102 · CAPRI-GEN INS	0.00	0.00	0.00	8,157.00	0.00
Total 673100 · Insurance	0.00	0.00	0.00	15,857.00	0.00
721100 · Fixed Assets-Structures/Impro					

Highlands Recreation Center
Profit & Loss by Class
July through October 2010

	ASP	Early Ed Program	Facility Rental	OTHER	Pool
721101 · Construction in Progress	0.00	0.00	0.00	65,680.73	288.00
721100 · Fixed Assets-Structures/Impro - Other	0.00	0.00	0.00	30,046.37	0.00
Total 721100 · Fixed Assets-Structures/Impro	0.00	0.00	0.00	95,727.10	288.00
731100 · Fixed Assets-Equipment	0.00	0.00	0.00	0.00	0.00
Total Expense	114,332.46	23,878.56	2,804.62	260,228.77	124,139.52
Net Income	**4,988.79**	**13,545.94**	**22,544.04**	**-248,913.12**	**-15,285.47**

Highlands Recreation Center
Profit & Loss by Class
July through October 2010

	Seasonal Programs	Swimteam	TOTAL
Income			
102100 · Property Taxes	0.00	0.00	243.97
152100 · Interest Earned	0.00	0.00	28.81
232100 · Park & Recreation Fees			
232101 · Refunds - Fees	-1,855.83	-535.00	-14,636.08
232100 · Park & Recreation Fees - Other	37,893.40	23,123.50	370,590.44
Total 232100 · Park & Recreation Fees	36,037.57	22,588.50	355,954.36
265800 · Miscellaneous Revenue	5,200.00	0.00	9,863.04
Total Income	41,237.57	22,588.50	366,090.18
Expense			
411100 · Permanent Salaries	0.00	0.00	70,756.79
416101 · Office Wages	0.00	0.00	20,780.64
416102 · Pool Wages	0.00	1,323.75	73,205.04
416103 · Maintenance Wages	0.00	0.00	19,099.21
416104 · Supervision Wages	476.62	0.00	2,917.87
416105 · Program Specialist	16,870.70	8,756.60	28,328.30
416106 · EEP/Tiny Tots Wages	0.00	0.00	17,599.93
416107 · ASP/Camp Wages	0.00	0.00	61,332.46
431100 · FICA	29.53	82.06	16,404.67
431200 · Medicare Contribution	6.89	19.17	3,836.57
445100 · Unemployment Insurance	0.00	492.00	418.00
463100 · District Employee Benefits	0.00	0.00	16,928.25
512100 · Clothing & Uniforms	0.00	0.00	4,365.92
515600 · Household Expense			
515601 · Allied Waste	0.00	0.00	2,254.35
515602 · Janitorial Supplies	0.00	0.00	2,058.47
515605 · Cleaning Company	0.00	0.00	3,260.00
515606 · Bins	0.00	0.00	519.79
Total 515600 · Household Expense	0.00	0.00	8,092.61
519300 · Office Expense			
519301 · Outside Printing & Copy Serv	350.00	0.00	3,845.43
519303 · General Office Supplies	0.00	0.00	1,966.79
519304 · Advertising	0.00	0.00	419.00
519305 · Postage & Mailing Expense	0.00	0.00	1,422.41
519307 · Other Office Expense	0.00	0.00	565.20
519308 · Credit card/ACH fee	0.00	0.00	7,810.15
Total 519300 · Office Expense	350.00	0.00	16,028.98
533100 · Memberships	0.00	23.32	4,133.24
542300 · Maintenance-Equipment	0.00	0.00	3,654.19
545900 · Maintenance-Facilities & Imprv			
545902 · Plumbing & Piping	0.00	0.00	1,006.92
545903 · Paint, Solvents & Chemicals	0.00	0.00	8,726.47
545904 · Pool Supplies	0.00	0.00	185.37

Highlands Recreation Center
Profit & Loss by Class
July through October 2010

	Seasonal Programs	Swimteam	TOTAL
545905 · Locks & Security System	0.00	0.00	28.47
545906 · Signage Expense	0.00	0.00	649.75
545907 · General Electrical Expense	0.00	0.00	268.54
545909 · Other General Maintenance	0.00	0.00	1,975.96
545911 · Landscape/Garden Expense	0.00	0.00	4,896.77
545912 · Vehicle Expense	0.00	0.00	2,347.68
545913 · Ground/Facility Improvements	0.00	0.00	0.00
Total 545900 · Maintenance-Facilities & Imprv	0.00	0.00	20,085.93
563800 · Utility Expense			
563801 · P G & E	0.00	0.00	15,487.14
563802 · Water	0.00	0.00	2,362.06
Total 563800 · Utility Expense	0.00	0.00	17,849.20
572200 · Employee Expense Reimb	59.00	0.00	410.75
585600 · Contract Expenses			
585601 · Audit Fees	0.00	0.00	7,142.00
585604 · Consultants	0.00	0.00	4,090.00
585600 · Contract Expenses - Other	0.00	0.00	187.50
Total 585600 · Contract Expenses	0.00	0.00	11,419.50
596600 · District Operating Expenses			
596601 · Buses-ASP	0.00	0.00	5,220.00
596602 · Spec Act-ASP	0.00	0.00	6,615.52
596603 · Snacks-ASP	0.00	0.00	1,962.06
596604 · Supplies-ASP	0.00	0.00	1,694.06
596607 · Misc Exp-POOL	0.00	1,345.00	2,555.18
596608 · Misc Exp-ASP	0.00	0.00	1,253.45
596609 · Misc Exp-EEP	0.00	0.00	161.64
596611 · Misc Exp-OTHER	35.63	0.00	238.55
596612 · Special Events	219.95	0.00	219.95
596613 · Conferences/Seminars	0.00	0.00	1,077.20
596614 · Pool Supplies	0.00	0.00	731.42
596615 · Sport League	463.92	0.00	463.92
596616 · Incrowd Rent	0.00	0.00	1,475.00
596617 · Seasonal Programs	1,235.04	0.00	1,235.04
596618 · Supplies-EEP	0.00	0.00	955.32
596619 · Snacks-EEP	0.00	0.00	386.04
Total 596600 · District Operating Expenses	1,954.54	1,345.00	26,244.35
671200 · Telephone Service Charges	0.00	0.00	1,408.61
673100 · Insurance			
673101 · CAPRI-WORKERS COMP	0.00	0.00	7,700.00
673102 · CAPRI-GEN INS	0.00	0.00	8,157.00
Total 673100 · Insurance	0.00	0.00	15,857.00
721100 · Fixed Assets-Structures/Impro			

Highlands Recreation Center
Profit & Loss by Class
July through October 2010

	Seasonal Programs	Swimteam	TOTAL
721101 · Construction in Progress	0.00	0.00	65,968.73
721100 · Fixed Assets-Structures/Impro - Other	0.00	0.00	30,046.37
Total 721100 · Fixed Assets-Structures/Impro	0.00	0.00	96,015.10
731100 · Fixed Assets-Equipment	0.00	0.00	0.00
Total Expense	19,747.28	12,041.90	557,173.11
Net Income	**21,490.29**	**10,546.60**	**-191,082.93**