

**CARMICHAEL RECREATION AND PARK DISTRICT
INCOME STATEMENT
RECREATION DIVISION
SEPTEMBER 2020**

**CARMICHAEL RECREATION AND PARK DISTRICT
INCOME STATEMENT
RECREATION DIVISION
SEPTEMBER 2020**

| INCOME: | <u>JUL to AUG Transferred by SEPT</u> | <u>SEPT Transferred in OCT</u> | <u>SEPT AR Billed in OCT</u> | <u>TOTALS</u> |
|----------------------|-------------------------------------------|------------------------------------|--------------------------------------|-------------------------|
| Building Rentals | 803.00 | 398.00 | | 1,201.00 |
| LS Rentals | 515.00 | 110.00 | | |
| DW Rentals | 288.00 | 288.00 | | |
| Recreation Programs | <u>16,657.41</u> | <u>12,380.50</u> | 2,826.00 * | 31,863.91 |
| Total Income: | <u>17,460.41</u> | <u>12,778.50</u> | <u>2,826.00</u> | <u>33,064.91</u> |

EXPENDITURES:

| | | | | |
|----------------------------|------------------|---------|--|--------------------------|
| Salaries & Benefits | 183,790.54 | | | |
| Reg FT | 127,144.92 | | | |
| Reg PT** | 39,632.30 | | | |
| Seasonal** | 4,510.56 | | | |
| Wcomp Deposit Premium*** | <u>12,502.76</u> | | | |
| | 183,790.54 | | | |
| Services & Supplies | 33,120.80 | | | |
| Direct Program Costs** | 3,358.62 | -885.00 | | |
| Indirect Program Costs**** | 29,762.18 | | | |
| Total Expenditures | 216,911.34 | -885.00 | | <u>216,026.34</u> |

Net Revenue over Direct Expenses: **-14,436.57 *******

Net Revenue overall Expenses: **-182,961.43**

NOTES:

- * Breakdown: \$1,852 - Child Action (in route) ; \$974 - Carmichael Parks Foundation - YSF (received)
- ** Direct Costs - Refer to Highlighted Exp Detail; some are annual costs, i.e. When2Work software license
- *** WkComp: Jul - Dec Deposit Premium
- **** Indirect Program Costs includes Utilities & Copy Rental & Service
- ***** Represents a portion of the cost of Regular Part Time EE Benefits (Health/Dental/Life and Retirement)

**CARMICHAEL RECREATION AND PARK DISTRICT
REVENUES**

**RECREATION DIVISION
SEPTEMBER 2020**

| ACCT NO | ACCT TITLE | 2020-2021 FINAL BGT | REALIZED | BALANCE | 25% |
|----------|-------------------------------|------------------------|-----------|---------|-------|
| 94942900 | Building Rental - Other | | | | |
| | LS Building Rentals | 75,000 | 515.00 | 74,485 | 0.69% |
| | District Wide Rentals | 21,780 | 288.00 | 21,492 | 1.32% |
| | Total Building Rental - Other | 96,780 | 803.00 | 95,977 | 0.83% |
| 96964600 | Recreation Service Charges | 475,000 | 16,657.41 | 555,123 | 3.51% |
| | | 475,000 | 16,657.41 | 555,123 | 3.51% |
| | BUDGET TOTAL | 571,780 | 17,460.41 | 651,100 | 3.05% |

**CARMICHAEL RECREATION AND PARK DISTRICT
EXPENDITURES**

**RECREATION DIVISION
SEPTEMBER 2020**

| ACCT NO | ACCT TITLE | 2020-2021 FINAL BGT | SPENT | BALANCE | 25% |
|---------|-------------------------------------|------------------------|-------------------|----------------|------------|
| 1000's | SALARIES & EE BENEFITS: | | | | |
| 1110 | S & W - Regular F/T | 270,975 | 71,489.76 | 199,485 | 26% |
| | Regular P/T | 93,039 | 22,123.67 | 70,915 | 24% |
| 1122 | S & W - Temp P/T | 200,000 | 4,103.13 | 195,897 | 2% |
| | S & W - Temp P/T Building Monitors | 25,000 | 0.00 | 25,000 | 0% |
| 1124 | S & W - Board Members | | | | |
| 1130 | Overtime | 500 | 0.00 | 500 | 0% |
| 1141 | Premium Pay | | | | |
| 1143 | Allowances | 2,304 | 576.00 | 1,728 | 25% |
| 1152 | Terminal Pay | | | 0 | |
| 1210 | Retirement | 119,827 | 30,039.34 | 89,788 | 25% |
| 1220 | OASHDI | 45,272 | 7,487.53 | 37,784 | 17% |
| 1230 | Group Insurance | 115,031 | 32,714.50 | 82,317 | 28% |
| 1230-2 | Dental | 9,954 | 2,488.50 | 7,466 | 25% |
| 1230-3 | Life | 148 | 36.48 | 112 | 25% |
| 1230-4 | Vision | 567 | 135.24 | 432 | 24% |
| 1240 | Workers' Comp | 26,321 | 12,502.76 | 13,818 | 48% |
| 1250 | Unemployment | 7,470 | 93.63 | 7,376 | 1% |
| 1880 | SAL & EE Benefits Prior Year | | | | |
| | OBJECT TOTAL | 916,408 | 183,790.54 | 732,617 | 20% |
| 2000's | SERVICES & SUPPLIES | | | | |
| 2005 | Advertisting & Legal Notices | 16,500 | 892.97 | 15,607 | 5% |
| 2015 | Blueprint/Copying Service | | | | |
| 2022 | Books/Personal Supplies | | | | |
| 2024 | Periodicals/Subscriptions | | | | |
| 2029 | Business/Conference Expenses | 2,500 | 0.00 | 2,500 | 0% |
| 2035 | Education/Training Services | 2,000 | 0.00 | 2,000 | 0% |
| 2036 | Education/Training Supplies | | | | |
| 2037 | Tuition Reimbursement | | | | |
| 2038 | Employee Recognition | | | | |
| 2039 | Transportation | 1,000 | 0.00 | 1,000 | 0% |
| 2051 | Liability Insurance - District Wide | | | | |
| 2061 | Memberships | 1,000 | 0.00 | 1,000 | 0% |
| 2076 | Office Supplies | 1,700 | 0.00 | 1,700 | 0% |
| 2081 | Postage | 5,850 | 48.20 | 5,802 | 1% |
| 2085 | Printing Services | | | | |
| 2103 | Agricultural/Horticultural Services | | | | |

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EXPENDITURES**

**RECREATION DIVISION
SEPTEMBER 2020**

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|---------|----------------------------------------|------------------------|-----------|---------|-----|
| 2104 | Agricultural/Horticultural Supplies | | | | |
| 2111 | Building Maintenance Service | | | | |
| 2112 | Building/Carpentry Supplies | | | | |
| 2122 | Chemical Supplies | | | | |
| 2131 | Electrical Services | | | | |
| 2132 | Electrical Supplies | | | | |
| 2141 | Land Improvement Services | | | | |
| 2142 | Land Improvement Supplies | | | | |
| 2151 | Mechanical System Maintenance Services | | | | |
| 2152 | Mechanical System Maintenance Supplies | | | | |
| 2162 | Painting Supplies | | | | |
| 2167 | Plumbing Services | | | | |
| 2168 | Plumbing Supplies | | | | |
| 2185 | Permit Charges | | | | |
| 2191 | Electricity - District Wide | 5,950 | 1,100.64 | 4,849 | 18% |
| | LS - Electricity | 16,150 | 3,334.27 | 12,816 | 21% |
| 2192 | Natural Gas/LPG - District Wide | 472 | 28.31 | 444 | 6% |
| | LS - Natural Gas/LPB | 6,248 | 81.04 | 6,167 | 1% |
| 2193 | Refuse Collection/Disposal Service | 7,820 | 1,856.90 | 5,963 | 24% |
| | LS - Refuse | 2,550 | 389.30 | 2,161 | 15% |
| 2195 | Sewage Disposal Service | 765 | 64.60 | 700 | 8% |
| | LS - Sewer | 2,550 | 118.15 | 2,432 | 5% |
| 2197 | Telephone Service | 6,290 | 1,788.29 | 4,502 | 28% |
| 2198 | Water | 33,150 | 18,899.90 | 14,250 | 57% |
| 2205 | Auto Maintenance Services | 2,500 | 0.00 | 2,500 | 0% |
| 2206 | Auto Maintenance Supplies | 500 | 0.00 | 500 | 0% |
| 2226 | Expendable Tools/Inst Supplies | | | | |
| 2231 | Fire/Crash/Rescue Service | | | | |
| 2232 | Fire Supplies | | | | |
| 2236 | Fuel/Lubricants | 2,860 | 0.00 | 2,860 | 0% |
| 2252 | Medical Equip Maintenance | | | | |
| 2261 | Office Equipment Maintenance Services | 4,500 | 1,069.98 | 3,430 | 24% |
| 2262 | Office Equipment Maintenance Supplies | | | 0 | |
| 2275 | Rent/Lease Equipment | 5,000 | 1,030.80 | 3,969 | 21% |
| 2291 | Other Equipment Maintenance Svc | | | | |
| 2292 | Other Equipment Maintenance Supply | | | | |
| 2314 | Clothing/Personal Supplies | | | | |
| 2321 | Custodial Services | | | | |

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EXPENDITURES**

**RECREATION DIVISION
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|---------|----------------------------------|------------------------|------------------|------------------|------------|
| 2322 | Custodial Supplies | | | | |
| 2332 | Food/Catering Supplies | 300 | 0.00 | 300 | |
| 2443 | Medical Service | 3,000 | 70.00 | 2,930 | 2% |
| 2444 | Medical Supplies | 400 | 0.00 | 0 | 0% |
| 2505 | Accounting/Financial Services | | | | |
| 2507 | Assessor's Collection Services | | | | |
| 2541 | Personnel Services | 2,000 | 0.00 | 2,000 | 0% |
| 2552 | Environmental Services | | | | |
| 2571 | Security Services | 7,000 | 0.00 | 7,000 | 0% |
| 2591 | Other Professional Services | | | | |
| 2811 | Data Processing Services | | | | |
| 2812 | Computer Software/Licensing | 350 | 200.00 | 150 | 57% |
| 2813 | Sales Tax Adjustment-Board of Eq | | | | |
| 2851 | Recreation Services | 125,500 | 616.58 | 124,883 | 0% |
| 2852 | Recreation Supplies | 71,000 | 1,530.87 | 69,469 | 2% |
| 2880 | Prior Year Service & Supply | | | | |
| 2896 | Cash/Inventory Shortages | | | | |
| 2898 | Other Operating Supplies | | | | |
| 2899 | Other Operating Services | 2,000 | 0.00 | 2,000 | 0% |
| | PBID | | | | |
| 2911 | Systems Development Services | | | | |
| 2912 | Systems Development Supplies | | | | |
| 2921 | GS Printing Services | | | | |
| 2934 | Real Estate Services | | | | |
| | OBJECT TOTAL | 339,405 | 33,120.80 | 305,884 | 10% |
| | BUDGET UNIT TOTAL | 1,255,813 | 216,911 | 1,038,502 | 17% |