

**CARMICHAEL RECREATION AND PARK DISTRICT
INCOME STATEMENT
RECREATION DIVISION
JANUARY 2021**

**CARMICHAEL RECREATION AND PARK DISTRICT
INCOME STATEMENT
RECREATION DIVISION
JANUARY 2021**

INCOME:	JUL to DEC Transferred by JAN	JAN Transferred in FEB	AR Billed in JAN/FEB	TOTALS
Building Rentals	-1,997.95	0.00		-1,997.95
LS Rentals	(2,573.95)	0.00		
DW Rentals	576.00	0.00		
Recreation Programs	58,695.96	6,763.00	5,486.00 *	70,944.96
Donations	898.90	898.90		1,797.80 **
Total Income:	<u>57,596.91</u>	<u>6,763.00</u>		<u>70,744.81</u>

EXPENDITURES:

Salaries & Benefits	409,573.39			
Reg FT	292,620.70			
Reg PT***	87,483.16			
Seasonal***	10,877.93			
Building Monitors - Prior Yr***	166.48			
Wcomp Deposit Premium****	18,425.12			
	<u>409,573.39</u>			
Services & Supplies	71,052.30			
Direct Program Costs**	5,984.85			
Indirect Program Costs****	65,067.45			
Total Expenditures	<u>71,052.30</u>			<u>480,625.69</u>

Net Revenue over Direct Expenses: **-33,767.61** *****

Net Revenue overall Expenses: **-409,880.88**

NOTES:

- * Breakdown: Child Action 2,326 for Dec and 3,160 for Jan received in February
- ** Donations/Contributions: Kiwanis 200 - Tree Lighting; Child Action Stipend -Summer Camp 698.90
- *** Direct Costs - Refer to Highlighted Exp Detail; some are annual costs, i.e. When2Work software license
- **** WkComp: Jul - Mar 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
JANUARY 2021**

ACCT NO	ACCT TITLE	2020-2021 FINAL BGT	REALIZED	BALANCE	25%
94942900	Building Rental - Other				
	LS Building Rentals	75,000	(2,573.95)	77,574	-3.43%
	District Wide Rentals	21,780	576.00	21,204	2.64%
	Total Building Rental - Other	96,780	(1,997.95)	98,778	-2.06%
96964600	Recreation Service Charges	475,000	58,695.96	416,304	12.36%
97973000	Donations	0	898.90	899	
	BUDGET TOTAL	96,780	(1,997.95)	98,778	-2.06%

**CARMICHAEL RECREATION & PARK DISTRICT
EXPENDITURES**

**RECREATION DIVISION
JANUARY 2021**

ACCT NO	ACCT TITLE	2020-2021 FINAL BGT	SPENT	BALANCE	58%
1000's	SALARIES & EE BENEFITS:				
1110	S & W - Regular F/T	270,975	163,537.90	270,975	60%
	Regular PT	93,039	47,877.01	93,039	51%
1122	S & W - Temp P/T	200,000	10,162.58	189,837	5%
	S & W - Temp P/T Building Monitors	25,000	150.44	24,850	1%
1124	S & W - Board Members				
1130	Overtime	500	5.82	494	1%
1141	Premium Pay				
1143	Allowances	2,304	1,344.00	960	58%
1152	Terminal Pay				
1210	Retirement	119,827	68,817.90	51,009	57%
1220	OASHDI	45,272	16,988.34	28,284	38%
1230	Group Insurance	115,031	75,290.20	39,741	65%
1230-2	Dental	9,954	5,806.50	4,148	58%
1230-3	Life	148	85.12	63	58%
1230-4	Vision	567	319.96	247	56%
1240	Workers' Comp	26,321	18,425.12	7,896	70%
1250	Unemployment	7,470	762.50	6,708	10%
1880	SAL & EE Benefits Prior Year				
	OBJECT TOTAL	916,408	409,573.39	506,835	45%
2000's	SERVICES & SUPPLIES				
2005	Advertisiting & Legal Notices	16,500	1,171.95	15,328	7%
2015	Blueprint/Copying Service				
2022	Books/Personal Supplies				
2024	Periodicals/Subscriptions				
2029	Business/Conference Expenses	2,500	1,240.00	1,260	50%
2035	Education/Training Services	2,000	637.02	1,363	32%
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	610.00	390	61%
2076	Office Supplies	1,700	0.00	1,700	0%
2081	Postage	5,850	48.20	5,802	1%
2085	Printing Services				

**CARMICHAEL RECREATION & PARK DISTRICT
EXPENDITURES**

**RECREATION DIVISION
JANUARY 2021**

ACCT NO	ACCT TITLE	2020-2021 FINAL BGT	SPENT	BALANCE	58%
2103	Agricultural/Horticultural Services				
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	3,265.91	2,684	55%
	LS - Electricity	16,150	8,179.17	7,971	51%
2192	Natural Gas/LPG - District Wide	472	329.80	142	70%
	LS - Natural Gas/LPB	6,248	3,680.94	2,567	59%
2193	Refuse Collection/Disposal Service	7,820	4,044.73	3,775	52%
	LS - Refuse	2,550	1,103.45	1,447	43%
2195	Sewage Disposal Service	765	231.09	534	30%
	LS - Sewer	2,550	641.50	1,909	25%
2197	Telephone Service	6,290	4,631.38	1,659	74%
2198	Water	33,150	30,445.35	2,705	92%
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	60.57	2,799	2%
2252	Medical Equip Maintenance				
2261	Office Equipment Maintenance Services	4,500	1,624.86	2,875	36%
2262	Office Equipment Maintenance Supplies			0	
2275	Rent/Lease Equipment	5,000	3,961.61	1,038	79%
2291	Other Equipment Maintenance Svc				
2292	Other Equipment Maintenance Supply				

**CARMICHAEL RECREATION & PARK DISTRICT
EXPENDITURES**

**RECREATION DIVISION
JANUARY 2021**

ACCT NO	ACCT TITLE	2020-2021 FINAL BGT	SPENT	BALANCE	58%
2314	Clothing/Personal Supplies				
2321	Custodial Services				
2322	Custodial Supplies		20.64	-21	
2332	Food/Catering Supplies	300		300	
2443	Medical Service	3,000	205.00	2,795	7%
2444	Medical Supplies	400	0.00	0	0%
2505	Accounting/Financial Services				
2507	Assessor's Collection Services				
2541	Personnel Services	2,000	420.00	1,580	21%
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	1,533.58	123,966	1%
2852	Recreation Supplies	71,000	2,765.55	68,234	4%
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	DTECH LABOR - ACP				
2912	DTECH FEE - ACP				
2921	GS Printing Services				
2934	Real Estate Services				
	OBJECT TOTAL	339,405	71,052.30	267,953	21%
	BUDGET UNIT TOTAL	1,255,813	480,626	774,787	38%