

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

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INCOME STATEMENT
RECREATION DIVISION
MAY 2021**

INCOME:	JUL to APR Transferred by MAY	MAY Transferred in JUN	AR Billed in MAY recv'd in JUN	TOTALS
Building Rentals	4,373.15	4,105.68		8,478.83
LS Rentals	2,326.05	3,336.68		
DW Rentals	2,047.10	769.00		
Recreation Programs	86,870.96	20,467.20	4,749.80 *	112,087.96
Donations	1,198.90	0.00		1,198.90
Total Income:	92,443.01	24,572.88	4,749.80	121,765.69
 EXPENDITURES:				
Salaries & Benefits	601,741.54			
Reg FT	432,876.49			
Reg PT**	125,678.24			
Seasonal**	18,672.85			
Building Monitors - Prior Yr**	166.48			
Wcomp Deposit Premium***	24,347.48			
	601,741.54			
Services & Supplies	120,750.52			
Direct Program Costs**	30,040.31			
Indirect Program Costs****	90,710.21			
Total Expenditures	120,750.52			722,492.06
 Net Revenue over Direct Expenses:				 -52,792.19 **
 Net Revenue overall Expenses:				 -600,726.37

NOTES:

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- * Breakdown: Child Action \$4,286 May; YSF \$463.80 May
 - ** 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
MAY 2021**

ACCT NO	ACCT TITLE	2020-2021 FINAL BGT	REALIZED	BALANCE	67%
94942900	Building Rental - Other				
	LS Building Rentals	75,000	2,326.05	72,674	3.10%
	District Wide Rentals	21,780	1,576.00	20,204	7.24%
	Total Building Rental - Other	96,780	3,902.05	92,878	4.03%
96964600	Recreation Service Charges	475,000	114,015.96	360,984	24.00%
97973000	Donations	0	1,198.90	1,199	
	BUDGET TOTAL	571,780	119,116.91	452,663	20.83%

**CARMICHAEL RECREATION & PARK DISTRICT
EXPENDITURES**

**RECREATION DIVISION
MAY 2021**

ACCT NO	ACCT TITLE	2020-2021 FINAL BGT	SPENT	BALANCE	67%
1000's	SALARIES & EE BENEFITS:				
1110	S & W - Regular F/T	270,975	247,505.90	23,469	91%
	Regular PT	93,039	69,662.92	23,376	75%
1122	S & W - Temp P/T	200,000	17,239.21	182,761	9%
	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	2,112.00	192	92%
1152	Terminal Pay				
1210	Retirement	119,827	103,619.71	16,207	86%
1220	OASHDI	45,272	25,633.29	19,639	57%
1230	Group Insurance	115,031	100,304.45	14,727	87%
1230-2	Dental	9,954	9,124.50	830	92%
1230-3	Life	148	123.48	25	83%
1230-4	Vision	567	403.01	164	71%
1240	Workers' Comp	26,321	24,347.48	1,974	93%
1250	Unemployment	7,470	1,509.33	5,961	20%
1880	SAL & EE Benefits Prior Year				
	OBJECT TOTAL	916,408	601,741.54	314,666	66%
2000's	SERVICES & SUPPLIES				
2005	Advertisting & Legal Notices	16,500	3,079.91	13,420	19%
2015	Blueprint/Copying Service				
2022	Books/Personal Supplies				
2024	Periodicals/Subscriptions				
2029	Business/Conference Expenses	2,500	1,535.00	965	61%
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		1,000	0%
2051	Liability Insurance - District Wide				
2061	Memberships	1,000	610.00	390	61%
2076	Office Supplies	1,700	41.16	1,659	2%
2081	Postage	5,850	128.50	5,722	2%
2085	Printing Services		135.00		

**CARMICHAEL RECREATION & PARK DISTRICT
EXPENDITURES**

**RECREATION DIVISION
MAY 2021**

ACCT NO	ACCT TITLE	2020-2021 FINAL BGT	SPENT	BALANCE	67%
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	6,032.52	-83	101%
	LS - Electricity	16,150	12,404.82	3,745	77%
2192	Natural Gas/LPG - District Wide	472	778.10	-306	165%
	LS - Natural Gas/LPB	6,248	8,221.15	-1,973	132%
2193	Refuse Collection/Disposal Service	7,820	6,575.88	1,244	84%
	LS - Refuse	2,550	1,969.68	580	77%
2195	Sewage Disposal Service	765	377.52	387	49%
	LS - Sewer	2,550	838.23	1,712	33%
2197	Telephone Service	6,290	7,641.95	-1,352	121%
2198	Water	33,150	34,609.82	-1,460	104%
2205	Auto Maintenance Services	2,500	535.70	1,964	21%
2206	Auto Maintenance Supplies	500	250.35	250	50%
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	2,257.63	2,242	50%
2262	Office Equipment Maintenance Supplies				
2275	Rent/Lease Equipment	5,000	5,291.25	-291	106%
2291	Other Equipment Maintenance Svc				
2292	Other Equipment Maintenance Supply				

**CARMICHAEL RECREATION & PARK DISTRICT
EXPENDITURES**

**RECREATION DIVISION
MAY 2021**

ACCT NO	ACCT TITLE	2020-2021 FINAL BGT	SPENT	BALANCE	67%
2314	Clothing/Personal Supplies				
2321	Custodial Services				
2322	Custodial Supplies		20.64	-21	
2332	Food/Catering Supplies	300		300	0%
2443	Medical Service	3,000	505.00	2,495	17%
2444	Medical Supplies	400		400	0%
2505	Accounting/Financial Services				
2507	Assessor's Collection Services				
2541	Personnel Services	2,000	774.00	1,226	39%
2552	Environmental Services				
2571	Security Services	7,000		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	3,258.58	122,241	3%
2852	Recreation Supplies	71,000	21,980.54	49,019	31%
2880	Prior Year Service & Supply				
2896	Cash/Inventory Shortages				
2898	Other Operating Supplies				
2899	Other Operating Services	2,000		2,000	0%
	PBID				
2911	DTECH LABOR - ACP				
2912	DTECH FEE - ACP				
2921	GS Printing Services				
2934	Real Estate Services				
	OBJECT TOTAL	339,405	120,750.52	218,789	36%
	BUDGET UNIT TOTAL	1,255,813	722,492	533,456	58%