

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

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

INCOME:	<u>JUL to NOV Transferred by DEC</u>	<u>DEC Transferred in JAN</u>	<u>DEC AR Billed in JAN</u>	<u>TOTALS</u>
Building Rentals	197.05	0.00		197.05
LS Rentals	(378.95)	0.00		
DW Rentals	576.00	0.00		
Recreation Programs	49,598.91	9,097.05	2,326.00 *	61,021.96
Donations		898.90		898.90 **
Total Income:	<u>49,795.96</u>	<u>9,097.05</u>		<u>62,117.91</u>

EXPENDITURES:

Salaries & Benefits	360,694.78			
Reg FT	254,309.09			
Reg PT***	77,292.87			
Seasonal***	10,501.22			
Building Monitors - Prior Yr****	166.48			
Wcomp Deposit Premium****	<u>18,425.12</u>			
	360,694.78			
Services & Supplies		61,249.76		
Direct Program Costs**	5,607.09			
Indirect Program Costs****	<u>55,642.67</u>			
Total Expenditures	61,249.76			<u>421,944.54</u>

Net Revenue over Direct Expenses: **-31,449.75** *****

Net Revenue overall Expenses: **-359,826.63**

NOTES:

-
- * Breakdown: Child Action 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
DECEMBER 2020**

ACCT NO	ACCT TITLE	2020-2021 FINAL BGT	REALIZED	BALANCE	25%
94942900	Building Rental - Other				
	LS Building Rentals	75,000	(378.95)	75,379	-0.51%
	District Wide Rentals	21,780	576.00	21,204	2.64%
	Total Building Rental - Other	96,780	197.05	96,583	0.20%
96964600	Recreation Service Charges	475,000	49,598.91	425,401	10.44%
97973000	Donations	475,000	49,598.91	425,401	10.44%
	BUDGET TOTAL	571,780	49,795.96	521,984	8.71%

**CARMICHAEL RECREATION AND PARK DISTRICT
EXPENDITURES**

**RECREATION DIVISION
DECEMBER 2020**

ACCT NO	ACCT TITLE	2020-2021 FINAL BGT	SPENT	BALANCE	43%
1000's	SALARIES & EE BENEFITS:				
1110	S & W - Regular F/T	270,975	142,545.90	128,429	53%
	Regular P/T	93,039	42,613.48	50,426	46%
1122	S & W - Temp P/T	200,000	9,820.58	190,179	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	1,152.00	1,152	50%
1152	Terminal Pay				
1210	Retirement	119,827	60,180.34	59,647	50%
1220	OASHDI	45,272	14,952.81	30,319	33%
1230	Group Insurance	115,031	65,429.00	49,602	57%
1230-2	Dental	9,954	4,977.00	4,977	50%
1230-3	Life	148	72.96	75	49%
1230-4	Vision	567	270.48	297	48%
1240	Workers' Comp	26,321	18,425.12	7,896	70%
1250	Unemployment	7,470	98.85	7,371	1%
1880	SAL & EE Benefits Prior Year				
	OBJECT TOTAL	916,408	360,694.78	555,713	39%
2000's	SERVICES & SUPPLIES				
2005	Advertisting & 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	465.00	535	47%
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				

**CARMICHAEL RECREATION AND PARK DISTRICT
EXPENDITURES**

**RECREATION DIVISION
DECEMBER 2020**

ACCT NO	ACCT TITLE	2020-2021 FINAL BGT	SPENT	BALANCE	43%
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	2,847.25	3,103	48%
	LS - Electricity	16,150	6,654.00	9,496	41%
2192	Natural Gas/LPG - District Wide	472	148.05	324	31%
	LS - Natural Gas/LPB	6,248	1,661.06	4,587	27%
2193	Refuse Collection/Disposal Service	7,820	3,744.61	4,075	48%
	LS - Refuse	2,550	922.37	1,628	36%
2195	Sewage Disposal Service	765	231.09	534	30%
	LS - Sewer	2,550	641.50	1,909	25%
2197	Telephone Service	6,290	4,008.02	2,282	64%
2198	Water	33,150	27,376.28	5,774	83%
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	1,437.22	3,063	32%
2262	Office Equipment Maintenance Supplies				
2275	Rent/Lease Equipment	5,000	3,629.20	1,371	73%
2291	Other Equipment Maintenance Svc				
2292	Other Equipment Maintenance Supply				
2314	Clothing/Personal Supplies				
2321	Custodial Services				

**CARMICHAEL RECREATION AND PARK DISTRICT
EXPENDITURES**

**RECREATION DIVISION
DECEMBER 2020**

ACCT NO	ACCT TITLE	2020-2021 FINAL BGT	SPENT	BALANCE	43%
2322	Custodial Supplies				
2332	Food/Catering Supplies	300	0.00	300	0%
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		2,000	0%
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	1,166.58	124,333	1%
2852	Recreation Supplies	71,000	2,754.79	68,245	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	Systems Development Services				
2912	Systems Development Supplies				
2921	GS Printing Services				
2934	Real Estate Services				
	OBJECT TOTAL	339,405	61,249.76	277,755	18%
	BUDGET UNIT TOTAL	1,255,813	421,945	833,468	34%