

Memo

Carmichael



RECREATION AND
PARK DISTRICT

To: Advisory Board of Directors

From: Ingrid S. Penney, Administrative Services Manager

Date: February 17, 2022

Subject: FY 2021-22 Mid-Year Budget Status

Introduction:

This financial report provides a mid-year review and status of the FY 2021-22 Budget. As the global COVID-19 pandemic persists it continues to have an economic impact on District revenue and expenditures. The budget adopted for this fiscal year reflected both this reality and the provision to respond to opportunities and changes as COVID-19 restrictions change.

The update follows trends and helps to address potential revenue opportunities, savings, and/or shortfalls before the end of the fiscal year. Based on the information, Staff determines any adjustments which may be needed and recommends these adjustments to the Advisory Board. This report also provides information to assist with future budget planning. Page 9 provides an update on the Assessment fund activity.

Attached are spreadsheets of overall revenues and expenditures for the period ending December 31, 2021 (2nd quarter) first allocation of property taxes and December program revenue and expenditures which are recorded in January.

In summary, Staff anticipates a balanced budget for the fiscal year. We will continue to monitor operations to meet our actual available funding.

General Fund 337A – (Exhibit A)

Revenues: \$3,180,601 or 50% budget to actual received (includes fund balance carry over; *key areas are reviewed*) compared to: \$2,678,308 received last year and \$3,617,436 the year before that.

Property Taxes: \$1,342,929 or 58% budget to actual compared to \$1,277,185 or 57% for the same period last year and \$1,207,737 or 57% the year before. The current activity reflects an allocation of secured, unsecured taxes, supplemental,

augmentation funds (Teeter purchase), delinquency, penalty, and interest income net of refunds. Funds in this area represent a 36% of the projected revenue for this year.

The first allocation of property taxes for FY 2021-22 was made in January, providing a strong indicator of whether we will meet projections. Historically, if tax proceeds are 55% or greater, the District will meet the annual projections made in this area. Projections for secured taxes were nearly 3% based on the County assessed valuation report and staff’s conservative assessment of budget trends. The District’s tax growth is consistent with County-wide growth, current housing market trends, and part of an overall economic recovery which followed losses in FY2009-10.

The Teeter Purchase is the annual financing of the delinquent secured/supplemental property taxes as of June 30. The allocation is reflected under the allocation entitled Augmentation Fund and Property Tax – Supplemental/Delinquent.

The District will continue to receive tax distributions through the end of the fiscal year. The next major allocation of property taxes will be made in May. Staff will be able to provide additional information at that time. Past trends and the tax roll in June will provide the basis for budgetary planning for FY 2022-23. FY2020-21’s aggregate tax growth was 5%+ over the prior year.

Building rentals: \$654,029 or 50% budget to actual received compared to \$574,367 or 46% last year –

| BREAKDOWN | FY2021-22 | | FY2020-21 | | FY2019-20* | |
|---------------|----------------|------------|----------------|------------|----------------|------------|
| LS Tenants | 584,461 | 50% | 561,705 | 50% | 568,244 | 49% |
| LS Rentals | 40,974 | 41% | -379 | -0.50% | 96,949 | 64% |
| DW Rentals | 28,383 | 57% | 13,041 | 29% | 46,584 | 59% |
| TOTALS | 653,215 | 50% | 574,367 | 46% | 711,777 | 51% |

*Table shows values at Mid-Year (Jul-Dec); therefore the data for FY2019-20 reflects Pre-COVID19

Funds in this area represent approximately 20% of the projected revenue for this fiscal year. The projected budget for FY 2021-22 was based on scheduled lease payments along with two tenants paying escalators effective January 1, one at 3% and the other at \$0.03. Most of the tenants are current on the monthly lease payments. Only one pays in arrears. Building rental income has diminished since COVID-19 that spread at the end of the 3rd quarter of FY2019-20. FY2020-21 demonstrates the effect of closures guidelines and gathering restrictions and refunds issued in the amount of \$3,509 for fees held on deposit. Most of the LS Rentals come from the Gyms. Rental income growth has great potential as restrictions lessen, the Garfield House opens, and rental support staff vacancies are filled.

HOPTR: \$9,347 or 49% received compared to \$9,423 or 50% received last year– Represents the first allocation of homeowners’ tax relief - an amount which offsets what homeowners deduct for owner occupied residences.

Intergovernmental Revenues: (\$209,675) or -150%

Some of the accounts show a negative amount realized. Those represent County adjustments for year-end revenue receivables not yet transferred.

Misc. Intergovernmental Revenue of \$8,500 represents payment on the temporary construction easement at Cardinal Oaks Park, approved by the Advisory Board at the 9/16/2021 Regular Meeting.

Aid from other Local Government (\$27,772) represents the accrual for the LSCC John Smith Hallway Project. Staff will request approval from the Advisory Board for a transfer of funds from the in-lieu fees now that the project has been completed.

Re: State Aid/other grants (\$204,548) – In October, following many challenges, the grant payment requests for \$204,548 were finalized and site tour was completed for the Prop 68, Per capita program (LSCC Play Area Renovation and CP Bocce Ball Court Improvement). Our contact in OGALS shared that we should receive reimbursement within the next four (4) weeks.

Federal Tax Credit of \$4,798.17, represents reimbursement for CRPD payment towards FFCRA (Families First Coronavirus Response Act) Emergency Sick Leave and medical coverage.

Recreation Services Charges: \$179,313 or 25% compared to \$58,696 or 12% received last year and \$425,164 or 42% in FY2019-20 – Funds in this area normally represent about a third of the Districts revenue. This year it represents 11%. This reduction is directly related to COVID-19 exposures and regulations. Recreation remains innovative in its approach to programs and events. Programs are offered in areas where revenue and/or sponsorships cover the direct costs. Some events are offered as community service. Typical receipts include event sponsorships and youth scholarship awards along with recreation program revenue.

Donations: \$18,119 or 17% Realized

| | |
|---------------------------------|-----------|
| Canine Corral (Iron Ranger) | 828.44 |
| Child Action - Donation (COVID) | 2,400.00 |
| Kiwanis - LS Tree Planting | 982.54 |
| Kiwanis - Scholarship Donation | 300.00 |
| Kiwanis - TT Program | 400.00 |
| Memorial Bench - Sutter Jensen | 1,679.59 |
| Rotary - Vets Hall Imp | 5,000.00 |
| Summer Concerts | 5,706.47 |
| Sutter Community Garden Fence | 322.00 |
| Wall of Honor | 500.00 |
| | <hr/> |
| | 18,119.04 |

The Carmichael Parks Foundation has designated reserves totaling more than \$65k set aside for various District park/facility improvements and recreation program enhancements, i.e. Vets Hall, Garfield House, and Sutter Community Garden

Fence, etc. In January, the Foundation received \$21,200 as proceeds from the SMUD Shine Grant that will be used at the Vet's Hall; they have reserved \$15k for the Garfield House Landscape Project; over \$12.5k has been set aside for the Sutter Community Garden Fence.

Insurance: -\$105,418 or -20.79% Realized

Represents the year end accounts receivable for property damage claims reimbursable to CRPD. Staff plans to submit progress payment requests for the LSCC 800 Wing and final payment request for storm damage repairs ready to close out.

Expenditures: \$2,210,308 or 34% budget to actual spent compared to: \$2,244,177 or 43% last year and \$2,583,884 or 40% in FY2019-20

Salaries & EE Benefits: \$1,236,468 or 44% budget to actual spent compared to \$1,236,468 or 44% spent last year and \$1,376,620 or 45% spent in FY2019-20 – The aggregate percentage is within the run rate. It includes two extra pay periods due to the timing of payroll cycles. We anticipate continued savings overall due to positions which remain vacant to date. The budget included funding for some positions at mid-year as well as funding to support a return to “normal”. The District has paid the deposit premium for workers compensation for the Quarters 1 - 2.

Services & Supplies: \$966,262 or 44% budget to actual spent compared to \$784,434 or 47% and \$896,353 or 50% in FY2019-20. In general, some overages reflected in some of the accounts represent the semi-annual and annual costs for the account (i .e. memberships, liability insurance, data processing services, and other operating services services).

Notable expenses (one time or small project/equip):

- Advertising #2005 – \$13,339 reflect the following expenses:
 - FaceBook ads - \$40
 - RFP ad - \$265
 - eNewsletter - \$315
 - Master Plan ads & postcards - \$635
 - Carmichael Times - \$1,474
 - Garfield House Print and Map - \$1,934
 - Activity Guide - \$8,692
 - Costs are offset by \$508 from advertising in the Activity Guide)
- Bus/Conf Exp and Ed/Training Services #2029 & 2035 – \$2,089 combined spent make up the Training Budget, includes the following expenditure for CPRS Equip Expo and CPRS Fall Conference registrations, offset by CPRS Pacific Southwest Mtn, Mgmt. School deposit refund.
- Liability Insurance #2051 – \$185,484 spent includes Annual Property/Liability Insurance through CAPRI
- Memberships #2061 - \$5,176 spent includes CARPD, CSDA, CPRS, Chamber, Kiwanis, and MMANC
- Agricultural/Horticultural Services #2103 – \$54,474, includes:
 - Landscape Contract \$52,074 (Jul – Dec)

- Fallen Leaf Tree Service: \$5,050
- Agricultural/Horticultural Supplies #2104 – \$2,527
 - Herbicide and pesticides - \$1,229
 - Topsoil, bark, seed, plant material, etc
 - Includes \$42k for turf management supplies – will be transferred out for LSCC 400 Wing roof repair
- Building Maintenance Service #2111 – \$10,432 includes:
 - CP Maintenance Shop Door - \$7,001
 - LSCC Re-key locks - \$3,431
- Land Imp Mnt Svc #2141 – \$14,497 includes:
 - Pothole Repair - \$9,717
 - Bird Track – Rubberized surface repair - \$3,494
 - KYA – Pickleball Lanes - \$1,286
- Land Imp Mtn Sup #2142 – \$24,168 includes:
 - Memorial Bench for Jensen Garden - \$1,512
 - Memorial Bench - \$1,680
 - Shade Sail \$2,610 (reimbursable- storm damage)
 - Cardinal Oaks sidewalk - \$16,438
- Mech Sys Mtn Svc #2151 – \$80,594 includes:
 - HVAC replacement LS700W (2) - \$47,781
 - HVAC replacement & roof cut LS430 - \$26,107
 - COAC HVAC Contract Service & Repair LS100, JSH, 405, 615, - \$3,326
 - Heater LS JSH & 100 - \$2,735
 - HVAC repair LS645 - \$610
- Mech Sys Mtn Sup #2152 – \$7,779 includes:
 - MERV10/11/13 (some COVID) \$4,413
 - Refrigeration pump and thermostat - \$1,280
 - COAC materials to repair AC LS405 - \$652
- Plumbing Services #2167 - \$4,153
 - Backflow testing (test/repair/cert)- \$1,051
 - Clear sewer lines - \$2,612 (+ addt'l \$900 billed in 1/2022)
 - Irrigation System – Controller/Telsco renewals \$490
- Water #2198 – \$160,375 compared to 161,037 last year and \$136,245 in FY2019-20. Staff continues to monitor usage.
- Office Equip Mtn Sup #2262 – \$11,263
 - Replacement Program (4 laptops) - \$7,223
 - Hybrid Meeting - \$2,353
 - MS Teams phones (2) - \$463
 - Miscellaneous – 1,224
- Custodial Svc #2321 – \$30,119, Janitorial contract thru Dec
- Custodial Sup #2322 – \$4,472 include:
 - Trash liners - \$2,582
 - Pet waste bags - \$446
 - Janitorial contract supplies - \$742
 - Miscellaneous (cleaners, gloves, masks, seat covers,etc) - \$702
- Medical Supplies #2444 – \$399 for adult/youth masks (COVID)
- Assessor's Collection Services #2507 - \$13,435 (1/2 annual cost)

- Environmental Svc #2552 – \$9,205 – ADA Sidewalk removal/replacement (DC)
- Security Svc #2571 - \$23,756 includes:
 - FEC Patrol - \$17,453
 - FEC (Events/Concerts) - \$1,680
 - Security Guards (Rentals) - \$1,938
 - Alarms - \$2,820
 - Gate – not billed yet, will follow up with Contractor (rate: \$626/month; \$3,750/for 6 months)
- Other Professional Services #2591 – \$12,033
 - Deferred Maintenance Report (KYA) - \$9,000
 - Ergonomic Evaluation - \$2,420
 - Master Plan (yard signs) - \$613 (will JV/transfer to #2005)
- Data Processing Services #2811 – \$3,544, includes:
 - Annual online Cloud backup service - \$1,475
 - Malwarebytes - \$300
 - Email archive - \$864
- Data Processing Sup #2812 - \$8,889, includes:
 - RecPro annual license renewal: \$3,650
 - Office 365 & annual hosted email: \$3,450
 - MS Server Software: \$1,489
 - When to work software: \$200
 - Zoom: \$100
- Other Operating Exp Svc #2899 – \$20,435, includes:
 - Property Taxes (lighting) - \$653 (1st & 2nd Installment)
 - Property Taxes (CID) - \$16,483 (1st Installment)
 - SJ Jensen Garden supplies - \$1,839 (reimbursable by Foundation)
 - Monthly Bank fees and credit card processing - \$1,460

Capital Budget (CIP): General Fund 337A totals spent through 12/31: \$244,706

- Structures/Improvements (Acct # 4201) – \$7,578 or 1% spent
- Other Improvements (Acct #4202) – \$0.00 or 0% spent

[See Exhibit B - CIP for a complete list/update of activity for both Fund 337A and Fund 337B]

Contingency (Acct #7901): \$500,000 available – not committed or spent

Conclusion – General Fund:

Staff recognizes that revenue and expenditures remain in flux at mid-year and that CRPD will end fiscal year with a balanced fund and carry-over. To reiterate, there are some revenues that are some revenues that were accrued for FY2020-21 that haven't yet been received (i.e. Prop 68, In-lieu transfer, and Insurance Proceeds) but will be received this year. There are pre-paid, annual, and semi-annual expenditures reflected in this period that will smooth by year end.

Staff will continue to recognize new issues, opportunities and trends which could

affect our year-end balance. At a meeting in March the Advisory Board, staff will provide projected year end estimates and the recommended budget for FY 2022-23.

Carmichael RPD Assessment: \$400,907 Budget; Current Fund Balance: \$312,827 (Budget represents the Carry-Over from FY2020-21 no additional direct Levy payments have been paid; only new revenue comes from earned interest)

| ACCOUNTS | 2021-2022 BUDGET | ACTUAL | BALANCE | % Avail |
|--------------------------------|------------------|------------------|-------------------|--------------|
| 2000's - SERVICES AND SUPPLIES | 195,539 | 40,811.25 | 154,727.75 | 79.13 |
| 4200's - CAPITAL IMPROVEMENTS | 158,540 | 47,288.14 | 111,251.86 | 70.17 |
| 7900 - CONTINGENCY | 49,328 | 0.00 | 49,328.00 | 100.00 |
| TOTAL EXPENDITURES | 403,407 | 88,099.39 | 315,307.61 | 78.16 |
| 94941000 INTEREST INCOME | -2,500 | -19.00 | 2,481.00- | 99.24 |
| TOTAL REVENUES | -2,500 | -19.00 | 2,481.00- | 99.24 |
| TOTAL FUND BALANCE | 400,907 | 88,080.39 | 312,826.61 | 78.03 |

Service & Supplies Expenditure Budget includes funds allocated for:
District wide Master Plan Update and other: \$195,539
(Mid-Year spending reflects payment on the contract for the Master Plan.)

Contingency: \$49,328

CIP Budget: \$158,540
Mid-Year spending reflects: \$47,288
Vet's Hall - materials purchased
LSCC 300 Wing West Roof Silicone Coating

[See Exhibit B - CIP for a complete list/update of activity for both Fund 337A and Fund 337B]

OTHER FUNDING SOURCES through 2/11/2022:

Additional receipts collected for Parkland Dedication (in-lieu) towards uncommitted balance: \$85,227

Additional receipts collected for Park Impact Fees towards uncommitted balance: \$63,685

Recommendation: Receive and file the report.

**CARMICHAEL RECREATION & PARK DISTRICT
MID YEAR BUDGET STATUS**

FY 2021-2022

CARMICHAEL RECREATION & PARK DISTRICT
MID YEAR BUDGET STATUS
FY 2021-2022

| ACCT NO | ACCT TITLE | 2021-2022 BUDGET | AMOUNT REALIZED | AMOUNT UNREALIZED | 50% |
|----------|--|---------------------|---------------------|----------------------|-----------------|
| 91910100 | Property Taxes- Current/Secured | 2,135,377 | 1,217,314.42 | 918,062 | 57.01% |
| 91910200 | Property Taxes - Current/Unsecured | 78,000 | 76,027.32 | 1,973 | 97.47% |
| 91910300 | Supplemental PT - Current | 55,215 | 20,081.74 | 35,133 | 36.37% |
| 91910400 | Augmentation Fund | 17,898 | 15,893.32 | 2,005 | 88.80% |
| 91910500 | Property Tax - Supplemental/Delinquent | 2,800 | 2,846.38 | -46 | 101.66% |
| 91910600 | Property Tax Unitary | 17,892 | 9,594.76 | 8,297 | 53.63% |
| 91912000 | Property Tax Redemption | 154 | - | 154 | 0.00% |
| 91913000 | Prop Tax PR - Unsecured | 1,639 | 812.23 | 827 | 49.54% |
| 91914000 | Property Tax - Penalties | 605 | 359.31 | 245 | 59.44% |
| 91919900 | Taxes - Other | 1 | - | 1 | 0.00% |
| | OBJECT TOTAL | 2,309,580 | 1,342,929.48 | 966,651 | 58.15% |
| 94941000 | Interest Income | 2,500 | 211.45 | 2,289 | 8.46% |
| 94942900 | Building Rental - Other | | | | |
| | LS Tenants | 1,160,206 | 584,460.84 | 575,745 | 50.38% |
| | LS Building Rentals | 100,000 | 40,974.00 | 59,026 | 40.97% |
| | District Wide Rentals | 50,000 | 28,382.70 | 21,617 | 56.77% |
| | TOTAL BUILDING RENTAL - OTHER | 1,310,206 | 653,817.54 | 656,388 | 49.90% |
| 94944400 | Food Service Concessions | 0 | - | 0 | |
| | OBJECT TOTAL | 1,312,706 | 654,028.99 | 658,677 | 49.82% |
| 95952200 | Homeowner Property Tax Relief | 19,000 | 9,346.86 | 9,653 | 49.19% |
| 95953000 | Misc Intergovernmental Revenue | 0 | 8,500.00 | -8,500 | |
| 95953100 | Aid from Other Local Government Agencies | 121,200 | (27,772.43) | 148,972 | -22.91% |
| 95956900 | State Aid - Other Misc Programs | 0 | (204,548.00) | 204,548 | |
| 95959700 | Federal Tax Credit | 0 | 4,798.17 | -4,798 | |
| | OBJECT TOTAL | 140,200 | (209,675.40) | 349,875 | -149.55% |
| 96964600 | Recreation Service Charges | 724,000 | 179,312.72 | 544,687 | 24.77% |
| 96968000 | Co-insurance Premium | 0 | - | 0 | 0.00% |
| 96969700 | Law Enforcement Services | 500 | 728.58 | -229 | 145.72% |
| | OBJECT TOTAL | 724,500 | 180,041.30 | 544,459 | 24.85% |
| 97970900 | Taxable Sales | 0 | - | 0 | 0.00% |
| 97971000 | Cash Overages | 0 | | 0 | 0.00% |
| 97973000 | Donations & Contributions | 105,500 | 18,119.04 | 87,381 | 17.17% |
| 97974000 | Insurance Proceeds | 507,000 | (105,418.10) | 612,418 | -20.79% |
| 97979000 | Other Revenue | 100 | 517.60 | -418 | 517.60% |
| 97979900 | Prior Year Revenue | 0 | - | 0 | 0.00% |
| | OBJECT TOTAL | 612,600 | (86,781.46) | 699,381 | -14.17% |
| 98986100 | Gain on Sale of Fixed Asset | 33,000 | 11,500.00 | 21,500 | 34.85% |
| 99999500 | Residual Eq Tra | 0 | - | 0 | 0.00% |
| | OBJECT TOTAL | 33,000 | 11,500.00 | 21,500 | 34.85% |
| | BUDGET TOTAL | 5,132,586 | 1,892,042.91 | 3,240,543 | 36.86% |
| | FUND BALANCE | 1,288,558 | 1,288,558.00 | 0 | 100.00% |
| | TRANSFER FRM RESERVE -EQUIP | 0 | 0.00 | 0 | 0.00% |
| | TOTAL PROJECTION | 6,421,144 | 3,180,600.91 | 3,240,543 | 49.53% |

**CARMICHAEL RECREATION & PARK DISTRICT
MID YEAR BUDGET STATUS
FY2021-2022**

EXHIBIT A

Combination

| <u>Combination</u> | | <u>2021-2022</u> | | <u>SPENT</u> | <u>BALANCE</u> | <u>50%</u> |
|--------------------|--|------------------|------------|--------------|----------------|------------|
| <u>ACCT NO</u> | <u>ACCT TITLE</u> | <u>FINAL BGT</u> | <u>ENC</u> | | | |
| 1000's | SALARIES & EE BENEFITS: | | | | | |
| 1110 | S & W - Regular F/T | 1,358,758 | | 644,602.58 | 714,155 | 47% |
| 1122 | S & W - Temp P/T | 240,000 | | 66,912.73 | 173,087 | 28% |
| | S & W - Temp P/T Building Monitors | 42,000 | | 10,076.83 | 31,923 | 24% |
| 1124 | S & W - Board Members | | | | | |
| 1130 | Overtime | 1,000 | | 22.13 | 978 | 2% |
| 1141 | Premium Pay | 0 | | 0.00 | 0 | |
| 1143 | Allowances | 10,656 | | 5,328.00 | 5,328 | 50% |
| 1152 | Terminal Pay | | | 1,135.90 | -1,136 | |
| 1210 | Retirement | 479,561 | | 228,188.24 | 251,373 | 48% |
| 1220 | OASHDI | 125,756 | | 55,613.54 | 70,142 | 44% |
| 1230 | Group Insurance | 440,853 | | 182,226.56 | 258,626 | 41% |
| 1230-2 | Dental | 30,573 | | 13,509.00 | 17,064 | 44% |
| 1230-3 | Life | 381 | | 124.20 | 257 | 33% |
| 1230-4 | Vision | 2,670 | | 1,047.48 | 1,623 | 39% |
| 1241 | Workers' Comp | 51,477 | | 25,738.32 | 25,739 | 50% |
| 1251 | Unemployment | 11,404 | | 1,942.58 | 9,461 | 17% |
| 1880 | SAL & EE Benefits Prior Year | | | | | |
| | OBJECT TOTAL | 2,795,089 | | 1,236,468.09 | 1,558,621 | 44.2% |
| 2000's | SERVICES & SUPPLIES | | | | | |
| 2005 | Advertising & Legal Notices | 35,450 | | 13,339.08 | 22,111 | 38% |
| 2015 | Blueprint/Copying Service | 2,400 | | 0.00 | 2,400 | 0% |
| 2022 | Books/Personal Supplies | 200 | | 0.00 | 200 | 0% |
| 2024 | Periodicals/Subscriptions | | | | | |
| 2029 | Business/Conference Expenses | 10,000 | | 2,359.00 | 7,641 | 24% |
| 2035 | Education/Training Services | 9,500 | | -270.00 | 9,770 | -3% |
| 2036 | Education/Training Supplies | | | | | |
| 2037 | Tuition Reimbursement | | | | | |
| 2038 | Employee Recognition | | | 58.87 | -59 | |
| 2039 | Transportation | 3,400 | | 112.43 | 3,288 | 3% |
| 2051 | Liability Insurance - District Wide | 184,633 | | 185,484.19 | -851 | 100% |
| 2061 | Memberships | 8,215 | | 5,176.00 | 3,039 | 63% |
| 2076 | Office Supplies | 9,777 | | 3,097.68 | 6,679 | 32% |
| 2081 | Postage | 14,500 | | 7,957.49 | 6,543 | 55% |
| 2085 | Printing Services | 1,000 | | 9.48 | 991 | 1% |
| 2103 | Agricultural/Horticultural Services | 140,000 | | 54,474.00 | 85,526 | 39% |
| 2104 | Agricultural/Horticultural Supplies | 55,000 | | 2,527.19 | 52,473 | 5% |
| 2111 | Building Maintenance Service | 20,000 | | 10,432.23 | 9,568 | 52% |
| 2112 | Building/Carpentry Supplies | 30,000 | | 2,599.68 | 27,400 | 9% |
| 2122 | Chemical Supplies | 0 | | 0.00 | 0 | |
| 2131 | Electrical Services | 9,000 | | 0.00 | 9,000 | 0% |
| 2132 | Electrical Supplies | 8,500 | | 5,051.01 | 3,449 | 59% |
| 2141 | Land Improvement Services | 12,000 | | 14,496.70 | -2,497 | 121% |
| 2142 | Land Improvement Supplies | 60,000 | | 24,167.68 | 35,832 | 40% |
| 2151 | Mechanical System Maintenance Services | 90,000 | | 80,593.95 | 9,406 | 90% |
| 2152 | Mechanical System Maintenance Supplies | 20,000 | | 7,779.06 | 12,221 | 39% |
| 2162 | Painting Supplies | 3,500 | | 641.37 | 2,859 | 18% |
| 2167 | Plumbing Services | 5,000 | | 4,152.74 | 847 | 83% |
| 2168 | Plumbing Supplies | 25,000 | | 4,918.48 | 20,082 | 20% |
| 2185 | Permit Charges | 3,000 | | 2,205.00 | 795 | 74% |
| 2191 | Electricity - District Wide | 45,550 | | 14,630.92 | 30,919 | 32% |
| | LS - Electricity | 110,250 | | 48,199.30 | 62,051 | 44% |
| 2192 | Natural Gas/LPG - District Wide | 5,175 | | 1,381.95 | 3,793 | 27% |
| | LS - Natural Gas/LPB | 54,600 | | 8,237.65 | 46,362 | 15% |
| 2193 | Refuse Collection/Disposal Service | 49,050 | | 19,441.09 | 29,609 | 40% |
| | LS - Refuse | 16,500 | | 6,083.69 | 10,416 | 37% |
| 2195 | Sewage Disposal Service | 4,625 | | 2,008.17 | 2,617 | 43% |
| | LS - Sewer | 18,250 | | 7,457.23 | 10,793 | 41% |
| 2197 | Telephone Service | 44,000 | | 22,254.68 | 21,745 | 51% |

**CARMICHAEL RECREATION & PARK DISTRICT
MID YEAR BUDGET STATUS
FY2021-2022**

EXHIBIT A

Combination

| ACCT NO | ACCT TITLE | 2021-2022 | | SPENT | BALANCE | 50% |
|---------|---------------------------------------|-----------|-----|--------------|-----------|-----|
| | | FINAL BGT | ENC | | | |
| 2198 | Water | 249,400 | | 160,374.71 | 89,025 | 64% |
| 2205 | Auto Maintenance Services | 12,000 | | 3,761.22 | 8,239 | 31% |
| 2206 | Auto Maintenance Supplies | 10,500 | | 6,667.09 | 3,833 | 63% |
| 2226 | Expendable Tools/Inst Supplies | 7,500 | | 1,209.13 | 6,291 | 16% |
| 2231 | Fire/Crash/Rescue Service | 1,000 | | 1,500.88 | -501 | 0% |
| 2232 | Fire Supplies | 1,000 | | 27.91 | 972 | 3% |
| 2236 | Fuel/Lubricants | 17,500 | | 6,585.87 | 10,914 | 38% |
| 2252 | Medical Equip Maintenance | 0 | | 0.00 | 0 | |
| 2261 | Office Equipment Maintenance Services | 19,500 | | 4,667.75 | 14,832 | 24% |
| 2262 | Office Equipment Maintenance Supplies | 18,600 | | 11,263.19 | 7,337 | 61% |
| 2275 | Rent/Lease Equipment | 22,950 | | 7,524.09 | 15,426 | 33% |
| 2291 | Other Equipment Maintenance Svc | 4,500 | | 0.00 | 4,500 | 0% |
| 2292 | Other Equipment Maintenance Supply | 2,500 | | 0.00 | 2,500 | 0% |
| 2314 | Clothing/Personal Supplies | 10,000 | | 2,297.76 | 7,702 | 23% |
| 2321 | Custodial Services | 110,000 | | 30,119.21 | 79,881 | 27% |
| 2322 | Custodial Supplies | 23,100 | | 4,472.03 | 18,628 | 19% |
| 2332 | Food/Catering Supplies | 1,800 | | 0.00 | 1,800 | 0% |
| 2443 | Medical Service | 5,300 | | 1,127.00 | 4,173 | 21% |
| 2444 | Medical Supplies | 1,000 | | 398.59 | 601 | 40% |
| 2505 | Accounting/Financial Services | 30,000 | | 0.00 | 30,000 | 0% |
| 2507 | Assessor's Collection Services | 28,000 | | 13,434.91 | 14,565 | 48% |
| 2508 | Clerk of Board Services | 0 | | 139.00 | -139 | |
| 2541 | Personnel Services | 4,175 | | 368.00 | 3,807 | 9% |
| 2552 | Environmental Services | 47,488 | | 9,205.09 | 38,283 | 19% |
| 2571 | Security Services | 80,000 | | 23,755.50 | 56,245 | 30% |
| 2591 | Other Professional Services | 20,000 | | 12,032.73 | 7,967 | 60% |
| 2711 | DTECH Labor | 2,963 | | 0.00 | 2,963 | 0% |
| 2811 | Data Processing Services | 10,000 | | 3,544.35 | 6,456 | 35% |
| 2812 | Computer Software/Licensing | 16,150 | | 11,280.30 | 4,870 | 70% |
| 2813 | Sales Tax Adjustment-Board of Eq | 0 | | 0.00 | 0 | |
| 2851 | Recreation Services | 188,000 | | 36,167.89 | 151,832 | 19% |
| 2852 | Recreation Supplies | 57,364 | | 18,077.42 | 39,287 | 32% |
| 2880 | Prior Year Service & Supply | 0 | | 0.00 | 0 | |
| 2896 | Cash/Inventory Shortages | 0 | | 0.00 | 0 | |
| 2898 | Other Operating Supplies | 450 | | 0.00 | 450 | 0% |
| 2899 | Other Operating Services | 26,500 | | 17,696.14 | 8,804 | 67% |
| | PBID | 34,460 | | 14,543.01 | 19,917 | 42% |
| 2911 | DTECH LABOR - ACP | 0 | | 2,963.49 | -2,963 | |
| 2912 | DTECH FEE - ACP | 0 | | 0.00 | 0 | |
| 2921 | GS Printing Services | 10 | | 0.00 | 10 | 0% |
| 2934 | Real Estate Services | | | | | |
| | OBJECT TOTAL | 2,171,785 | | 966,262.25 | 1,205,523 | 44% |
| 3000's | INTEREST & ASSESSMENTS | | | | | |
| 3210 | Interest Expense | | | | | |
| 3230 | Lease Obligation Retirement | | | | | |
| | OBJECT TOTAL | | | | | |
| 4000's | FIXED ASSETS | | | | | |
| 4201 | Structures & Improvements | 551,200 | | 7,578.13 | 543,622 | 1% |
| 4202 | Improvements Other than Buildings | 197,500 | | 0.00 | 197,500 | 0% |
| | OBJECT TOTAL | 748,700 | | 7,578.13 | 741,122 | 1% |
| 4301 | Equipment - Prop | 205,570 | | 0.00 | 205,570 | 0% |
| | OBJECT TOTAL | 205,570 | | 0.00 | 205,570 | 0% |
| 7901 | Appropriation for Contingencies | 500,000 | | 0.00 | 500,000 | 0% |
| | OBJECT TOTAL | 500,000 | | 0.00 | 500,000 | 0% |
| | BUDGET UNIT TOTAL | 6,421,144 | | 2,210,308.47 | 4,210,836 | 34% |

**CARMICHAEL RECREATION & PARK DISTRICT
MID YEAR BUDGET STATUS
FY2021-2022**

EXHIBIT A

Administration

| ACCT NO | ACCT TITLE | 2021-2022 | | | | |
|---------|--|-----------|-----|------------|---------|------|
| | | FINAL BGT | ENC | SPENT | BALANCE | 50% |
| 1000's | SALARIES & EE BENEFITS: | | | | | |
| 1110 | S & W - Regular F/T | 501,313 | | 258,121.60 | 243,191 | 51% |
| 1122 | S & W - Temp P/T | | | | | |
| | S & W - Temp P/T Building Monitors | | | | | |
| 1124 | S & W - Board Members | | | | | |
| 1130 | Overtime | | | | | |
| 1141 | Premium Pay | | | | | |
| 1143 | Allowances | 7,776 | | 3,888.00 | 3,888 | 50% |
| 1152 | Terminal Pay | | | | | |
| 1210 | Retirement | 185,651 | | 95,268.23 | 90,383 | 51% |
| 1220 | OASHDI | 38,373 | | 20,043.74 | 18,329 | 52% |
| 1230 | Group Insurance | 120,295 | | 56,241.36 | 64,054 | 47% |
| 1230-2 | Dental | 9,243 | | 4,266.00 | 4,977 | 46% |
| 1230-3 | Life | 97 | | 44.88 | 52 | 46% |
| 1230-4 | Vision | 934 | | 449.52 | 484 | 48% |
| 1241 | Workers' Comp | 3,123 | | 1,561.50 | 1,562 | 50% |
| 1251 | Unemployment | 1,470 | | | 1,470 | 0% |
| 1880 | SAL & EE Benefits Prior Year | | | | | |
| | OBJECT TOTAL | 868,275 | | 439,884.83 | 428,390 | 51% |
| 2000's | SERVICES & SUPPLIES | | | | | |
| 2005 | Advertising & Legal Notices | 1,500 | | 886.88 | 613 | 59% |
| 2015 | Blueprint/Copying Service | | | | | |
| 2022 | Books/Personal Supplies | 200 | | | 200 | 0% |
| 2024 | Periodicals/Subscriptions | | | | | |
| 2029 | Business/Conference Expenses | 3,500 | | 12.00 | 3,488 | 0% |
| 2035 | Education/Training Services | 3,500 | | 440.00 | 3,060 | 13% |
| 2036 | Education/Training Supplies | | | | | |
| 2037 | Tuition Reimbursement | | | | | |
| 2038 | Employee Recognition | | | 58.87 | -59 | |
| 2039 | Transportation | 1,200 | | 112.43 | 1,088 | 2% |
| 2051 | Liability Insurance - District Wide | 184,633 | | 185,484.19 | -851 | 100% |
| 2061 | Memberships | 7,050 | | 4,421.00 | 2,629 | 63% |
| 2076 | Office Supplies | 7,000 | | 1,998.57 | 5,001 | 29% |
| 2081 | Postage | 2,000 | | 1,835.09 | 165 | 92% |
| 2085 | Printing Services | 750 | | | 750 | 0% |
| 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 | 1,000 | | 292.61 | 707 | 29% |
| | LS - Electricity | 1,950 | | 963.99 | 986 | 49% |
| 2192 | Natural Gas/LPG - District Wide | 125 | | 27.63 | 97 | 22% |
| | LS - Natural Gas/LPB | 1,100 | | 164.77 | 935 | 15% |
| 2193 | Refuse Collection/Disposal Service | 950 | | 388.83 | 561 | 41% |
| | LS - Refuse | 400 | | 121.67 | 278 | 30% |
| 2195 | Sewage Disposal Service | 100 | | 40.17 | 60 | 40% |
| | LS - Sewer | 400 | | 149.15 | 251 | 37% |
| 2197 | Telephone Service | 1,000 | | 1,621.09 | -621 | 162% |

**CARMICHAEL RECREATION & PARK DISTRICT
MID YEAR BUDGET STATUS
FY2021-2022**

EXHIBIT A

Administration

| ACCT NO | ACCT TITLE | 2021-2022 | | BALANCE | 50% |
|---------|---------------------------------------|-----------|------------|-----------|--------|
| | | FINAL BGT | ENC SPENT | | |
| 2198 | Water | 5,000 | 3,207.51 | 1,792 | 64% |
| 2205 | Auto Maintenance Services | | | | |
| 2206 | Auto Maintenance Supplies | | | | |
| 2226 | Expendable Tools/Inst Supplies | | | | |
| 2231 | Fire/Crash/Rescue Service | | | | |
| 2232 | Fire Supplies | | | | |
| 2236 | Fuel/Lubricants | | | | |
| 2252 | Medical Equip Maintenance | | | | |
| 2261 | Office Equipment Maintenance Services | 15,000 | 2,796.70 | 12,203 | 19% |
| 2262 | Office Equipment Maintenance Supplies | 18,000 | 11,101.58 | 6,898 | 62% |
| 2275 | Rent/Lease Equipment | 8,000 | 1,636.62 | 6,363 | 20% |
| 2291 | Other Equipment Maintenance Svc | | | | |
| 2292 | Other Equipment Maintenance Supply | | | | |
| 2314 | Clothing/Personal Supplies | | | | |
| 2321 | Custodial Services | | | | |
| 2322 | Custodial Supplies | 100 | 167.29 | -67 | 167% |
| 2332 | Food/Catering Supplies | 600 | | 600 | 0% |
| 2443 | Medical Service | 150 | | 150 | 0% |
| 2444 | Medical Supplies | 1,000 | 398.59 | 601 | 40% |
| 2505 | Accounting/Financial Services | 30,000 | | 30,000 | 0% |
| 2507 | Assessor's Collection Services | 28,000 | 13,434.91 | 14,565 | 0% |
| 2508 | Clerk of Board Services | | 139.00 | -139 | |
| 2541 | Personnel Services | 75 | | 75 | 0% |
| 2552 | Environmental Services | 12,488 | | 12,488 | 0% |
| 2571 | Security Services | 65,000 | 20,137.50 | 44,863 | 31% |
| 2591 | Other Professional Services | 20,000 | 3,032.73 | 16,967 | 15% |
| 2711 | DTeck Labor | 2,963 | | 2,963 | 0% |
| 2811 | Data Processing Services | 10,000 | 3,544.35 | 6,456 | 35% |
| 2812 | Computer Software/Licensing | 14,000 | 11,080.30 | 2,920 | 79% |
| 2813 | Sales Tax Adjustment-Board of Eq | | | | |
| 2851 | Recreation Services | | | | |
| 2852 | Recreation Supplies | | | | |
| 2880 | Prior Year Service & Supply | | | | |
| 2896 | Cash/Inventory Shortages | | | | |
| 2898 | Other Operating Supplies | 450 | | 450 | 0% |
| 2899 | Other Operating Services | 25,000 | 17,246.14 | 7,754 | 69% |
| | PBID | 34,460 | 14,543.01 | 19,917 | 42% |
| 2911 | DTECH LABOR - ACP | | 2,963.49 | -2,963 | |
| 2912 | DTECH FEE - ACP | | | | |
| 2921 | GS Printing Services | 10 | | 10 | 0% |
| 2934 | Real Estate Services | | | | |
| | OBJECT TOTAL | 508,654 | 304,448.66 | 204,205 | 60% |
| 3000's | INTEREST & ASSESSMENTS | | | | |
| 3210 | Interest Expense | | | | |
| 3230 | Lease Obligation Retirement | | | | |
| | OBJECT TOTAL | | | | |
| 4000's | FIXED ASSETS | | | | |
| 4201 | Structures & Improvements | 551,200 | 7,578.13 | 543,622 | 1% |
| 4202 | Improvements Other than Buildings | 197,500 | | 197,500 | 0% |
| | OBJECT TOTAL | 748,700 | 7,578.13 | 741,122 | 1% |
| 4301 | Equipment - Prop | | | | |
| | OBJECT TOTAL | | | | |
| 7901 | Appropriation for Contingencies | 500,000 | | 500,000 | 0% |
| | OBJECT TOTAL | 500,000 | 0.00 | 500,000 | 0% |
| | BUDGET UNIT TOTAL | 2,625,629 | 751,911.62 | 1,873,717 | 28.64% |

**CARMICHAEL RECREATION & PARK DISTRICT
MID YEAR BUDGET STATUS
FY2021-2022**

EXHIBIT A

Recreation

| ACCT NO | ACCT TITLE | 2021-2022 | | | | |
|---------|--|-----------|-----|------------|---------|-----|
| | | FINAL BGT | ENC | SPENT | BALANCE | 50% |
| 1000's | SALARIES & EE BENEFITS: | | | | | |
| 1110 | S & W - Regular F/T & P/T | 376,767 | | 183,845.04 | 192,922 | 49% |
| 1122 | S & W - Temp P/T | 240,000 | | 66,912.73 | 173,087 | 28% |
| | S & W - Temp P/T Building Monitors | 42,000 | | 10,076.83 | 31,923 | 24% |
| 1124 | S & W - Board Members | | | | | |
| 1130 | Overtime | 500 | | 22.13 | 478 | 4% |
| 1141 | Premium Pay | | | | | |
| 1143 | Allowances | 2,304 | | 1,152.00 | 1,152 | 50% |
| 1152 | Terminal Pay | | | | | |
| 1210 | Retirement | 130,145 | | 62,803.19 | 67,342 | 48% |
| 1220 | OASHDI | 50,610 | | 20,000.19 | 30,610 | 40% |
| 1230 | Group Insurance | 127,985 | | 54,425.28 | 73,560 | 43% |
| 1230-2 | Dental | 9,480 | | 4,740.00 | 4,740 | 50% |
| 1230-3 | Life | 185 | | 40.48 | 145 | 22% |
| 1230-4 | Vision | 678 | | 253.52 | 424 | 37% |
| 1241 | Workers' Comp | 13,995 | | 6,997.50 | 6,998 | 50% |
| 1251 | Unemployment | 8,044 | | 1,767.58 | 6,276 | 22% |
| 1880 | SAL & EE Benefits Prior Year | | | | | |
| | OBJECT TOTAL | 1,002,693 | | 413,036.47 | 589,657 | 41% |
| 2000's | SERVICES & SUPPLIES | | | | | |
| 2005 | Advertising & Legal Notices | 32,450 | | 12,452.20 | 19,998 | 38% |
| 2015 | Blueprint/Copying Service | | | | | |
| 2022 | Books/Personal Supplies | | | | | |
| 2024 | Periodicals/Subscriptions | | | | | |
| 2029 | Business/Conference Expenses | 2,500 | | 2,347.00 | 153 | 94% |
| 2035 | Education/Training Services | 2,000 | | 0.00 | 2,000 | 0% |
| 2036 | Education/Training Supplies | | | | | |
| 2037 | Tuition Reimbursement | | | | | |
| 2038 | Employee Recognition | | | | | |
| 2039 | Transportation | 2,200 | | | 2,200 | 0% |
| 2051 | Liability Insurance - District Wide | | | | | |
| 2061 | Memberships | 865 | | 610.00 | 255 | 71% |
| 2076 | Office Supplies | 2,400 | | 1,044.66 | 1,355 | 44% |
| 2081 | Postage | 12,500 | | 6,115.40 | 6,385 | 49% |
| 2085 | Printing Services | 200 | | | 200 | 0% |
| 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 | 1,000 | | | 1,000 | 0% |
| 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 | 7,800 | | 2,487.26 | 5,313 | 32% |
| | LS - Electricity | 18,800 | | 8,193.90 | 10,606 | 44% |
| 2192 | Natural Gas/LPG - District Wide | 900 | | 234.92 | 665 | 26% |
| | LS - Natural Gas/LPB | 9,300 | | 1,400.40 | 7,900 | 15% |
| 2193 | Refuse Collection/Disposal Service | 8,100 | | 3,304.98 | 4,795 | 41% |
| | LS - Refuse | 3,600 | | 1,034.22 | 2,566 | 29% |
| 2195 | Sewage Disposal Service | 800 | | 341.38 | 459 | 43% |
| | LS - Sewer | 3,100 | | 1,267.73 | 1,832 | 41% |
| 2197 | Telephone Service | 8,000 | | 3,579.31 | 4,421 | 45% |

**CARMICHAEL RECREATION & PARK DISTRICT
MID YEAR BUDGET STATUS
FY2021-2022**

EXHIBIT A

Recreation

| ACCT NO | ACCT TITLE | 2021-2022 | | | |
|---------|---------------------------------------|-----------|-----|------------|---------------|
| | | FINAL BGT | ENC | SPENT | BALANCE 50% |
| 2198 | Water | 42,400 | | 27,263.70 | 15,136 64% |
| 2205 | Auto Maintenance Services | 2,000 | | | 2,000 0% |
| 2206 | Auto Maintenance Supplies | 500 | | | 500 0% |
| 2226 | Expendable Tools/Inst Supplies | | | | |
| 2231 | Fire/Crash/Rescue Service | | | | |
| 2232 | Fire Supplies | | | | |
| 2236 | Fuel/Lubricants | 4,000 | | 832.26 | 3,168 21% |
| 2252 | Medical Equip Maintenance | | | | |
| 2261 | Office Equipment Maintenance Services | 4,500 | | 1,871.05 | 2,629 42% |
| 2262 | Office Equipment Maintenance Supplies | 600 | | 161.61 | 438 27% |
| 2275 | Rent/Lease Equipment | 6,950 | | 4,756.63 | 2,193 68% |
| 2291 | Other Equipment Maintenance Svc | | | | |
| 2292 | Other Equipment Maintenance Supply | | | | |
| 2314 | Clothing/Personal Supplies | | | | |
| 2321 | Custodial Services | | | | |
| 2322 | Custodial Supplies | | | | |
| 2332 | Food/Catering Supplies | 1,100 | | | 1,100 0% |
| 2443 | Medical Service | 5,000 | | 1,072.00 | 3,928 21% |
| 2444 | Medical Supplies | | | | |
| 2505 | Accounting/Financial Services | | | | |
| 2507 | Assessor's Collection Services | | | | |
| 2508 | Clerk of Board Services | | | | |
| 2541 | Personnel Services | 3,850 | | 311.00 | 3,539 8% |
| 2552 | Environmental Services | | | | |
| 2571 | Security Services | 15,000 | | 3,618.00 | 11,382 24% |
| 2591 | Other Professional Services | | | | |
| 2711 | DTech Labor | | | | |
| 2811 | Data Processing Services | | | | |
| 2812 | Computer Software/Licensing | 2,150 | | 200.00 | 1,950 9% |
| 2813 | Sales Tax Adjustment-Board of Eq | | | | |
| 2851 | Recreation Services | 188,000 | | 36,167.89 | 151,832 19% |
| 2852 | Recreation Supplies | 57,364 | | 18,077.42 | 39,287 32% |
| 2880 | Prior Year Service & Supply | | | | |
| 2896 | Cash/Inventory Shortages | | | | |
| 2898 | Other Operating Supplies | | | | |
| 2899 | Other Operating Services PBID | 1,000 | | 450.00 | 550 45% |
| 2911 | DTECH LABOR - ACP | | | | |
| 2912 | DTECH FEE - ACP | | | | |
| 2921 | GS Printing Services | | | | |
| 2934 | Real Estate Services | | | | |
| | OBJECT TOTAL | 450,929 | | 139,194.92 | 311,734 31% |
| 3000's | INTEREST & ASSESSMENTS | | | | |
| 3210 | Interest Expense | | | | |
| 3230 | Lease Obligation Retirement | | | | |
| | OBJECT TOTAL | | | | |
| 4000's | FIXED ASSETS | | | | |
| 4201 | Structures & Improvements | | | | |
| 4202 | Improvements Other than Buildings | | | | |
| | OBJECT TOTAL | | | | |
| 4301 | Equipment - Prop | 110,570 | | | 110,570 0% |
| | OBJECT TOTAL | 110,570 | | | 110,570 0% |
| 7901 | Appropriation for Contingencies | | | | |
| | OBJECT TOTAL | | | | |
| | BUDGET UNIT TOTAL | 1,564,192 | | 552,231.39 | 1,011,961 35% |

**CARMICHAEL RECREATION & PARK DISTRICT
MID YEAR BUDGET STATUS
FY2021-2022**

EXHIBIT A

Maintenance

| ACCT NO | ACCT TITLE | 2021-2022 | | | | |
|---------|--|----------------|-----|-------------------|----------------|------------|
| | | FINAL BGT | ENC | SPENT | BALANCE | 50% |
| 1000's | SALARIES & EE BENEFITS: | | | | | |
| 1110 | S & W - Regular F/T & PT | 480,678 | | 202,635.94 | 278,042 | 42% |
| 1122 | S & W - Temp P/T | | | | | |
| | S & W - Temp P/T Building Monitors | | | | | |
| 1124 | S & W - Board Members | | | | | |
| 1130 | Overtime | 500 | | | 500 | 0% |
| 1141 | Premium Pay | | | | | |
| 1143 | Allowances | 576 | | 288.00 | 288 | 50% |
| 1152 | Terminal Pay | | | 1,135.90 | -1,136 | |
| 1210 | Retirement | 163,765 | | 70,116.82 | 93,648 | 43% |
| 1220 | OASHDI | 36,773 | | 15,569.61 | 21,203 | 42% |
| 1230 | Group Insurance | 192,573 | | 71,559.92 | 121,013 | 37% |
| 1230-2 | Dental | 11,850 | | 4,503.00 | 7,347 | 38% |
| 1230-3 | Life | 99 | | 38.84 | 60 | 39% |
| 1230-4 | Vision | 1,058 | | 344.44 | 714 | 33% |
| 1241 | Workers' Comp | 34,359 | | 17,179.32 | 17,180 | 50% |
| 1251 | Unemployment | 1,890 | | 175.00 | 1,715 | 9% |
| 1880 | SAL & EE Benefits Prior Year | | | | | |
| | OBJECT TOTAL | 924,121 | | 383,546.79 | 540,574 | 42% |
| 2000's | SERVICES & SUPPLIES | | | | | |
| 2005 | Advertisiting & Legal Notices | 1,500 | | | 1,500 | 0% |
| 2015 | Blueprint/Copying Service | 2,400 | | | 2,400 | 0% |
| 2022 | Books/Personal Supplies | | | | | |
| 2024 | Periodicals/Subscriptions | | | | | |
| 2029 | Business/Conference Expenses | 4,000 | | | 4,000 | 0% |
| 2035 | Education/Training Services | 4,000 | | -710.00 | 4,710 | -18% |
| 2036 | Education/Training Supplies | | | | | |
| 2037 | Tuition Reimbursement | | | | | |
| 2038 | Employee Recognition | | | | | |
| 2039 | Transportation | | | | | |
| 2051 | Liability Insurance - District Wide | | | | | |
| 2061 | Memberships | 300 | | 145.00 | 155 | 48% |
| 2076 | Office Supplies | 377 | | 54.45 | 323 | 14% |
| 2081 | Postage | | | 7.00 | -7 | |
| 2085 | Printing Services | 50 | | 9.48 | 41 | 19% |
| 2103 | Agricultural/Horticultural Services | 140,000 | | 54,474.00 | 85,526 | 39% |
| 2104 | Agricultural/Horticultural Supplies | 55,000 | | 2,527.19 | 52,473 | 5% |
| 2111 | Building Maintenance Service | 20,000 | | 10,432.23 | 9,568 | 52% |
| 2112 | Building/Carpentry Supplies | 30,000 | | 2,599.68 | 27,400 | 9% |
| 2122 | Chemical Supplies | | | | | |
| 2131 | Electrical Services | 9,000 | | | 9,000 | 0% |
| 2132 | Electrical Supplies | 7,500 | | 5,051.01 | 2,449 | 67% |
| 2141 | Land Improvement Services | 12,000 | | 14,496.70 | -2,497 | 121% |
| 2142 | Land Improvement Supplies | 60,000 | | 24,167.68 | 35,832 | 40% |
| 2151 | Mechanical System Maintenance Services | 90,000 | | 80,593.95 | 9,406 | 90% |
| 2152 | Mechanical System Maintenance Supplies | 20,000 | | 7,779.06 | 12,221 | 39% |
| 2162 | Painting Supplies | 3,500 | | 641.37 | 2,859 | 18% |
| 2167 | Plumbing Services | 5,000 | | 4,152.74 | 847 | 83% |
| 2168 | Plumbing Supplies | 25,000 | | 4,918.48 | 20,082 | 20% |
| 2185 | Permit Charges | 3,000 | | 2,205.00 | 795 | 74% |
| 2191 | Electricity - District Wide | 36,750 | | 11,851.05 | 24,899 | 32% |
| | LS - Electricity | 89,500 | | 39,041.41 | 50,459 | 44% |
| 2192 | Natural Gas/LPG - District Wide | 4,150 | | 1,119.40 | 3,031 | 27% |
| | LS - Natural Gas/LPB | 44,200 | | 6,672.48 | 37,528 | 15% |
| 2193 | Refuse Collection/Disposal Service | 40,000 | | 15,747.28 | 24,253 | 39% |
| | LS - Refuse | 12,500 | | 4,927.80 | 7,572 | 39% |
| 2195 | Sewage Disposal Service | 3,725 | | 1,626.62 | 2,098 | 44% |
| | LS - Sewer | 14,750 | | 6,040.35 | 8,710 | 41% |
| 2197 | Telephone Service | 35,000 | | 17,054.28 | 17,946 | 49% |

**CARMICHAEL RECREATION & PARK DISTRICT
MID YEAR BUDGET STATUS
FY2021-2022**

EXHIBIT A

Maintenance

| ACCT NO | ACCT TITLE | 2021-2022 | | SPENT | BALANCE | 50% |
|---------|---------------------------------------|-----------|-----|------------|--------------|------|
| | | FINAL BGT | ENC | | | |
| 2198 | Water | 202,000 | | 129,903.50 | 72,097 | 64% |
| 2205 | Auto Maintenance Services | 10,000 | | 3,761.22 | 6,239 | 38% |
| 2206 | Auto Maintenance Supplies | 10,000 | | 6,667.09 | 3,333 | 67% |
| 2226 | Expendable Tools/Inst Supplies | 7,500 | | 1,209.13 | 6,291 | 16% |
| 2231 | Fire/Crash/Rescue Service | 1,000 | | 1,500.88 | -501 | 150% |
| 2232 | Fire Supplies | 1,000 | | 27.91 | 972 | 3% |
| 2236 | Fuel/Lubricants | 13,500 | | 5,753.61 | 7,746 | 43% |
| 2252 | Medical Equip Maintenance | | | | | |
| 2261 | Office Equipment Maintenance Services | | | | | |
| 2262 | Office Equipment Maintenance Supplies | | | | | |
| 2275 | Rent/Lease Equipment | 8,000 | | 1,130.84 | 6,869 | 14% |
| 2291 | Other Equipment Maintenance Svc | 4,500 | | | 4,500 | 0% |
| 2292 | Other Equipment Maintenance Supply | 2,500 | | | 2,500 | 0% |
| 2314 | Clothing/Personal Supplies | 10,000 | | 2,297.76 | 7,702 | 23% |
| 2321 | Custodial Services | 110,000 | | 24,066.86 | 85,933 | 22% |
| 2322 | Custodial Supplies | 23,000 | | 4,304.74 | 18,695 | 19% |
| 2332 | Food/Catering Supplies | 100 | | | 100 | 0% |
| 2443 | Medical Service | 150 | | 55.00 | 95 | 37% |
| 2444 | Medical Supplies | | | | | |
| 2505 | Accounting/Financial Services | | | | | |
| 2507 | Assessor's Collection Services | | | | | |
| 2508 | Clerk of Board Services | | | | | |
| 2541 | Personnel Services | 250 | | 57.00 | 193 | 23% |
| 2552 | Environmental Services | 35,000 | | 9,205.09 | 25,795 | 26% |
| 2571 | Security Services | | | | | |
| 2591 | Other Professional Services | | | 9,000.00 | -9,000 | |
| 2711 | DTEch Labor | | | | | |
| 2811 | Data Processing Services | | | | | |
| 2812 | Computer Software/Licensing | | | | | |
| 2813 | Sales Tax Adjustment-Board of Eq | | | | | |
| 2851 | Recreation Services | | | | | |
| 2852 | Recreation Supplies | | | | | |
| 2880 | Prior Year Service & Supply | | | | | |
| 2896 | Cash/Inventory Shortages | | | | | |
| 2898 | Other Operating Supplies | | | | | |
| 2899 | Other Operating Services PBID | 500 | | | 500 | 0% |
| 2911 | DTECH LABOR - ACP | | | | | |
| 2912 | DTECH FEE - ACP | | | | | |
| 2921 | GS Printing Services | | | | | |
| 2934 | Real Estate Services | | | | | |
| | OBJECT TOTAL | 1,212,202 | | 516,566.32 | 695,636 | 43% |
| 3000's | INTEREST & ASSESSMENTS | | | | | |
| 3210 | Interest Expense | | | | | |
| 3230 | Lease Obligation Retirement | | | | | |
| | OBJECT TOTAL | | | | | |
| 4000's | FIXED ASSETS | | | | | |
| 4201 | Structures & Improvements | | | | | |
| 4202 | Improvements Other than Buildings | | | | | |
| | OBJECT TOTAL | | | | | |
| 4301 | Equipment - Prop | 95,000 | | - | 95,000 | 0% |
| | OBJECT TOTAL | 95,000 | | - | 95,000 | 0% |
| 7901 | Appropriation for Contingencies | | | | | |
| | OBJECT TOTAL | | | | | |
| | BUDGET UNIT TOTAL | 2,231,323 | | 900,113.11 | 1,331,209.89 | 40% |

**CAPITAL EQUIPMENT & IMPROVEMENT PROJECTS
GENERAL FUND 337A & ASSESSMENT FUND 337B
FY2021-22**

EXHIBIT B
2/17/2022

Q2 UPDATE

| ACCOUNT/DESCRIPTION | ADOPTED BUDGET FY2021-22 | SPENT | BALANCE | COMMENTS |
|--|---|------------------|------------------|--|
| 43430100 - CAPITAL EQUIPMENT - GF | | | | |
| Three (3) replacement vans | 110,570 | - | 110,570 | Recreation Division; Cost offset by either Surplus Sale/trade-in of existing Vans; Status: Ordered, Cost: \$110,562.32 |
| Aerator (turf program) | | - | | |
| Top Dresser (turf program) | 95,000 | - | 95,000 | Parks Division; \$95k Budget includes the cost for all the Equipment. Current Orders total: \$80,343.85 |
| Turf Cart | | - | | |
| Total Capital Equipment: | 205,570 | - | 205,570 | |
| 42420100 - STRUCTURES & IMPROVEMENTS | | | | |
| CP Vet's Hall - (scaled dwn) <i>GF - Rotary/Shine</i> | 26,200 | - | 26,200 | Rotary/Shine Grant - Awarded; windows ordered |
| CP Vet's Hall - (scaled dwn) <i>Fund 337B</i> | 26,040 | 12,360.14 | 13,680 | Demo complete. Relandscaping in front done with help from Rotary. AC and flooring purchased. Est Project completion date 4-2022 |
| LSCC 300 Wing West Roof silicone coating - 337B | 40,000 | 34,928.00 | 5,072 | COMPLETE Permit charge only/approved; Meetings started with County GS & WMB |
| LSCC 800 Wing - Property Damage Restoration -GF | 500,000 | 3,077.97 | 496,922 | Architects for Project steps/ timeline/identify workroles. Est Construction start:4/2022; Est Completion: late Aug/early Sept 2022. |
| Miscellaneous Project(s) - Prospective Donations <i>GF</i> | 25,000 | - | 25,000 | Used for Small Projects by Donations or Contingency for funded CIP |
| Total Structures & Improvements: | 617,240 | 50,366.11 | 566,874 | |
| 42420200 - OTHER IMPROVEMENTS | | | | |
| CP Field 1 & 2 Fenceline/Backstop Reno <i>GF</i> | 30,000 | - | 30,000 | Donations funding; Total Project Budget: \$50k |
| CP Field 1 & 2 Fenceline/Backstop Reno <i>337B</i> | 20,000 | - | 20,000 | CRPD amount; Total Project Budget: \$50k; Costs continue to rise; CGS no longer interested until/if costs go down. |
| CP Dog Park (Canine Corral) Shade Structure <i>GF</i> | 5,000 | - | 5,000 | Donations funding; Total Project Budget: \$25k |
| CP Dog Park - 337B | 20,000 | - | 20,000 | CRPD amount; Total Project Budget: \$25k |
| Garfield House Landscape Improvement - <i>GF</i> | 25,000 | 4,500.16 | 20,500 | Design - COMPLETE ; Contract PO w/PBM for landscape/concrete; Staff purchased blocks/installing retaining wall. Estimated Project completion date by April 2022 |
| O'Donnell Heritage Park - Trail <i>Fund 337i</i> | 100,000 | - | 100,000 | Re-budget; Funded by 337i Park Impact Fees |
| SJ - Community Garden Fence <i>GF</i> | 12,500 | - | 12,500 | Galvanized fence; Combined Budget (337A & 337B): \$65k |
| SJ - Community Garden Fence <i>337B</i> | 52,500 | - | 52,500 | CRPD Amt for Fence; Total Budget: \$65k; Contract PO issued to S & S Fence, Cost: \$46,950. |
| Miscellaneous Project(s) - Prospective Donations <i>GF</i> | 25,000 | - | 25,000 | Used for Small Projects by Donations or Contingency for funded CIP |
| Total Other Improvements: | 290,000 | 4,500.16 | 285,500 | |
| TOTAL CIP: | 907,240 | 54,866.27 | 852,374 | |
| TOTAL CAPITAL EQUIP & CIP | 1,112,810 | 54,866.27 | 1,057,944 | |