

Rim of the World Recreation and Park District
Profit & Loss Budget Overview
July 2024 through June 2025

	<u>Jul '24 - Jun 25</u>
Ordinary Income/Expense	
Income	
500-100 · Special Parcel Tax Revenue	
500-105 · Special Parcel Tax - Prior Year	65,000.00
500-110 · Special Parcel Tax - Current	713,000.00
500-115 · Special Parcel Tax - Prior P/I	28,000.00
Total 500-100 · Special Parcel Tax Revenue	<u>806,000.00</u>
500-200 · Childcare Income	0.00
500-350 · Investment Income	20,000.00
500-400 · Rental Income	
500-405 · Facility Rental	132,000.00
500-415 · Equipment Rental	0.00
500-420 · Cell Towers	63,264.00
Total 500-400 · Rental Income	<u>195,264.00</u>
500-500 · Recreation Programs Income	
500-501 · Instructors Programs-Commission	35,000.00
500-502 · Special Programs-Non-Commission	85,000.00
500-503 · Special Event - Run thru Pines	13,000.00
500-505 · Pine Cone Festival	500.00
Total 500-500 · Recreation Programs Income	<u>133,500.00</u>
500-600 · Other Income	
500-626 · Vending Sales - LGECC	1,200.00
500-600 · Other Income - Other	34,700.00
Total 500-600 · Other Income	<u>35,900.00</u>
500-710 · Grant Income	65,000.00
500-900 · Donations	0.00
Total Income	<u>1,255,664.00</u>
Gross Profit	1,255,664.00
Expense	
600-100 · Compensation & Benefits	
600-105 · Gross Employee Earnings	
600-110 · Maintenance	187,200.00
600-115 · Administration	
600-116 · General Manager	122,000.00
600-117 · Finance Manager	69,160.00
600-115 · Administration - Other	64,740.00
Total 600-115 · Administration	<u>255,900.00</u>
600-120 · Childcare	0.00
600-125 · Recreation	120,900.00
600-105 · Gross Employee Earnings - Other	0.00
Total 600-105 · Gross Employee Earnings	<u>564,000.00</u>
600-200 · General Members Retirement	
600-205 · CalPERS - Retirement	
600-206 · CalPERS - General Manager	12,200.00
600-207 · CalPERS - Finance Manager	6,916.00
600-208 · CalPERS - Maintenance	18,720.00
600-209 · CalPERS - Administration	6,500.00
600-211 · CalPERS - Recreation	6,110.00
Total 600-205 · CalPERS - Retirement	<u>50,446.00</u>
600-220 · APPLE - Retirement	
600-222 · APPLE - Childcare	0.00
600-224 · APPLE - Recreation	2,210.00
Total 600-220 · APPLE - Retirement	<u>2,210.00</u>
Total 600-200 · General Members Retirement	<u>52,656.00</u>
600-300 · Employee Group Insurance	
600-306 · Insurance - General Manager ded	1,238.00

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Total 600-300 · Employee Group Insurance	1,238.00
600-400 · Payroll Tax Expense	
600-405 · CA Unemployment Insurance - ER	8,000.00
600-426 · FICA Medicare Tax - Employer	10,800.00
600-430 · CA Income Tax/Other Deductions	<u>0.00</u>
Total 600-400 · Payroll Tax Expense	18,800.00
600-100 · Compensation & Benefits - Other	<u>0.00</u>
Total 600-100 · Compensation & Benefits	636,694.00
600-500 · Marketing	
600-505 · Print - Signage & Banners	1,500.00
600-510 · Advertising- Direct Mail, Print	4,000.00
600-515 · Advertising - Legal Notice Post	0.00
600-520 · Advertising - Digital Media	3,900.00
600-525 · Public Outreach - Memberships	600.00
600-500 · Marketing - Other	<u>0.00</u>
Total 600-500 · Marketing	10,000.00
600-600 · Bad Debt	0.00
600-700 · Bank Charges	
600-705 · Merchant fees	840.00
600-700 · Bank Charges - Other	<u>36.00</u>
Total 600-700 · Bank Charges	876.00
600-800 · Board Member Expense	600.00
600-900 · Communications	
600-905 · Cell Phones Expense	1,440.00
600-910 · Telephone Expense	3,480.00
600-915 · Internet Expense	2,520.00
600-920 · Computer Software	16,000.00
600-900 · Communications - Other	<u>0.00</u>
Total 600-900 · Communications	23,440.00
700-300 · Equipment and Supplies	
700-310 · Office Supplies	3,000.00
700-315 · Janitorial/Paper Supplies	12,000.00
700-300 · Equipment and Supplies - Other	<u>3,000.00</u>
Total 700-300 · Equipment and Supplies	18,000.00
700-400 · Auto Expense	
700-415 · Vehicle Repairs & Maint	14,000.00
700-420 · Auto Fuel	<u>10,800.00</u>
Total 700-400 · Auto Expense	24,800.00
700-500 · Professional Services	
700-500 · Election	50,000.00
700-505 · Payroll Data Processing	0.00
700-510 · Accounting/Auditing	18,400.00
700-520 · Computers & Website	11,500.00
700-525 · LAFCO	600.00
700-530 · Security System	6,000.00
700-535 · Professional Services	25,800.00
700-540 · Parcel Pull	10,000.00
700-545 · Legal Counsel	3,600.00
700-550 · Musco Lighting	<u>950.00</u>
Total 700-500 · Professional Services	126,850.00
700-600 · Program Instructors (1099)	
700-601 · Instructors - Commission	24,500.00
700-604 · Live Scan	0.00
800-610 · Recreation Non-Commission	
700-650 · Recreation Programs Exp	
700-627 · Live Scan - Coaches	350.00
800-205 · Equipment & Supplies	4,800.00
700-650 · Recreation Programs Exp - Other	<u>0.00</u>

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Total 700-650 · Recreation Programs Exp	5,150.00
800-610 · Recreation Non-Commission - Other	4,000.00
Total 800-610 · Recreation Non-Commission	9,150.00
800-611 · Child Care Extra Help	0.00
Total 700-600 · Program Instructors (1099)	33,650.00
700-620 · Special Programs	
700-619 · Swimming-Water Polo	10,000.00
700-621 · Youth Basketball	21,500.00
700-622 · Youth Track & Field	0.00
700-624 · Special Expense	0.00
700-628 · Flag Football	6,100.00
700-620 · Special Programs - Other	0.00
Total 700-620 · Special Programs	37,600.00
700-630 · Special Event Programs	
700-631 · Community Events - Other	1,500.00
700-632 · Run through the Pines	5,000.00
700-634 · Pine Cone Fest	500.00
700-635 · Cornhole	1,000.00
700-636 · Teen Center	2,000.00
700-638 · Halloween in the Park	1,000.00
700-630 · Special Event Programs - Other	0.00
Total 700-630 · Special Event Programs	11,000.00
700-700 · Interest Expense	0.00
700-800 · License Fees	
700-810 · Dept of Social Services	0.00
700-800 · License Fees - Other	0.00
Total 700-800 · License Fees	0.00
700-900 · Insurance	
700-905 · Liability Insurance	60,000.00
700-910 · Workers Compensation	15,000.00
700-900 · Insurance - Other	0.00
Total 700-900 · Insurance	75,000.00
800-100 · Childcare Expense	
800-105 · Equipment & Supplies	0.00
800-110 · Mileage - Auto Fuel	0.00
800-120 · Training/Other	0.00
800-130 · Live Scan - Childcare	0.00
800-140 · Snack Food	0.00
800-145 · Drinking Water	0.00
800-100 · Childcare Expense - Other	0.00
Total 800-100 · Childcare Expense	0.00
800-301 · Centrica Solar Project Loan	9,600.00
800-310 · SB CERA Retirement Association	33,460.00
800-400 · Meals & Entertainment	2,400.00
800-450 · Staff Uniforms	500.00
800-500 · Memberships	9,500.00
800-600 · Mileage	200.00
800-800 · Rent/Lease of Equipment	
800-810 · Portable Restrooms	3,000.00
800-800 · Rent/Lease of Equipment - Other	1,596.00
Total 800-800 · Rent/Lease of Equipment	4,596.00
800-900 · Postage	300.00
900-200 · Facilities Rental Charge	
900-205 · Pool	6,000.00
900-210 · Lake Gregory Educ/Comm Ctr	42,000.00
900-200 · Facilities Rental Charge - Other	4,000.00
Total 900-200 · Facilities Rental Charge	52,000.00
900-300 · Facility Repairs & Maintenance	

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900-305 · Facilities	0.00
900-310 · Pest Control	1,750.00
900-315 · Childcare Facilities	0.00
900-320 · District-Wide	600.00
900-325 · Landscaping	4,800.00
900-330 · Administration Office	10,000.00
900-335 · Parks/Site Structures	72,000.00
900-340 · Community Centers	20,000.00
900-345 · Sprinkler System	5,000.00
900-350 · Lake Gregory Center	0.00
900-300 · Facility Repairs & Maintenance - Other	0.00
Total 900-300 · Facility Repairs & Maintenance	<u>114,150.00</u>
900-400 · Vending Purchases	
900-405 · Vending Food and Beverage Stock	600.00
Total 900-400 · Vending Purchases	<u>600.00</u>
900-500 · Newspaper Subscriptions	175.00
900-600 · Training and Travel	
900-605 · Training	400.00
Total 900-600 · Training and Travel	<u>400.00</u>
900-700 · Utilities	
900-705 · Gas	10,000.00
900-710 · Electricity	10,000.00
900-715 · Water	44,000.00
900-720 · Sewer	900.00
Total 900-700 · Utilities	<u>64,900.00</u>
900-725 · Trash - SB County Waste Mgmt	12,000.00
900-800 · Equipment Repairs & Maintenance	
900-810 · Computer Expense	1,200.00
900-815 · Maintenance	275.00
900-800 · Equipment Repairs & Maintenance - Other	0.00
Total 900-800 · Equipment Repairs & Maintenance	<u>1,475.00</u>
900-900 · Petty Cash - Over / Short	0.00
910-100 · TP/RS Sr Ctr/Dist Ofc Losses	0.00
Total 910-200 · Property taxes due on rentals	<u>898.00</u>
Net Ordinary Income	<u>1,305,664.00</u>
Other Income/Expense	<u>-50,000.00</u>
Other Income	
500-700 · Other Fin Source - Debt Issued	0.00
500-800 · Sale of Equipment / Assets	0.00
Total Other Income	<u>0.00</u>
Net Other Income	<u>0.00</u>
	<u><u>-50,000.00</u></u>