

## Rim of the World Recreation and Park District Revenue & Expense Budget Overview July 2024 through June 2025

	<b>Jul '24 - Jun 25</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>500-100 · Special Parcel Tax Revenue</b>	
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
<b>Total 500-100 · Special Parcel Tax Revenue</b>	806,000.00
500-200 · Childcare Income	0.00
500-250 · Activities-Commission	0.00
500-300 · Interest Income	0.00
500-350 · Investment Income	20,000.00
500-351 · Interest revenue - leases	0.00
<b>500-400 · Rental Income</b>	
500-405 · Facility Rental	132,000.00
500-410 · Utilities	0.00
500-415 · Equipment Rental	0.00
500-420 · Cell Towers	63,264.00
500-400 · Rental Income - Other	0.00
<b>Total 500-400 · Rental Income</b>	195,264.00
<b>500-500 · Recreation Programs Income</b>	
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
500-504 · Special Event - Tour de Lk Arhd	0.00
500-505 · Pine Cone Festival	500.00
<b>Total 500-500 · Recreation Programs Income</b>	133,500.00
<b>500-600 · Other Income</b>	
500-605 · Adventure Pass	0.00
500-610 · Fundraiser - GVE	0.00
500-615 · Fundraiser - VOE	0.00
500-620 · Fundraiser - SCC	0.00
500-625 · Fundraiser - LAE	0.00
500-626 · Vending Sales - LG ECC	1,200.00
500-600 · Other Income - Other	34,700.00
<b>Total 500-600 · Other Income</b>	35,900.00
500-640 · COVID Credit	0.00
500-701 · Convenience/Other Fee Income	0.00
500-710 · Grant Income	65,000.00
500-900 · Donations	0.00
<b>Total Income</b>	1,255,664.00
<b>Gross Profit</b>	1,255,664.00
<b>Expense</b>	
2870 · Structure Maintenance & Repair	0.00

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	<b>Jul '24 - Jun 25</b>
<b>600-100 · Compensation &amp; Benefits</b>	
<b>600-105 · Gross Employee Earnings</b>	
600-110 · Maintenance	187,200.00
<b>600-115 · Administration</b>	
600-116 · General Manager	122,000.00
600-117 · Finance Manager	69,160.00
600-118 · Administrative Asst	0.00
600-115 · Administration - Other	64,740.00
<b>Total 600-115 · Administration</b>	255,900.00
600-120 · Childcare	0.00
600-125 · Recreation	120,900.00
600-105 · Gross Employee Earnings - Other	0.00
<b>Total 600-105 · Gross Employee Earnings</b>	564,000.00
<b>600-200 · General Members Retirement</b>	
<b>600-205 · CalPERS - Retirement</b>	
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
600-205 · CalPERS - Retirement - Other	0.00
<b>Total 600-205 · CalPERS - Retirement</b>	50,446.00
<b>600-220 · APPLE - Retirement</b>	
600-221 · APPLE - Administration	0.00
600-222 · APPLE - Childcare	0.00
600-223 · APPLE - Maintenance	0.00
600-224 · APPLE - Recreation	2,210.00
<b>Total 600-220 · APPLE - Retirement</b>	2,210.00
<b>Total 600-200 · General Members Retirement</b>	52,656.00
<b>600-300 · Employee Group Insurance</b>	
600-305 · Insurance - General Manager	0.00
600-306 · Insurance - General Manager ded	1,238.00
600-310 · Insurance - Finance Manager	0.00
600-315 · Insurance - Administration	0.00
600-317 · Insurance - Childcare	0.00
600-320 · Insurance - Recreation	0.00
600-325 · Insurance - Maintenance	0.00
<b>Total 600-300 · Employee Group Insurance</b>	1,238.00
<b>600-400 · Payroll Tax Expense</b>	
600-405 · CA Unemployment Insurance - ER	8,000.00
600-421 · Social Security - Employer	0.00
600-426 · FICA Medicare Tax - Employer	10,800.00
600-430 · CA Income Tax/Other Deductions	0.00

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	<b>Jul '24 - Jun 25</b>
Total 600-400 · Payroll Tax Expense	18,800.00
600-100 · Compensation & Benefits - Other	0.00
<b>Total 600-100 · Compensation &amp; Benefits</b>	<b>636,694.00</b>
<b>600-500 · Marketing</b>	
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	0.00
<b>Total 600-500 · Marketing</b>	<b>10,000.00</b>
<b>600-600 · Bad Debt</b>	0.00
<b>600-700 · Bank Charges</b>	
600-705 · Merchant fees	840.00
600-700 · Bank Charges - Other	36.00
<b>Total 600-700 · Bank Charges</b>	<b>876.00</b>
<b>600-800 · Board Member Expense</b>	600.00
<b>600-900 · Communications</b>	
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	15,000.00
600-900 · Communications - Other	0.00
<b>Total 600-900 · Communications</b>	<b>22,440.00</b>
<b>700-300 · Equipment and Supplies</b>	
700-310 · Office Supplies	3,000.00
700-315 · Janitorial/Paper Supplies	12,000.00
700-300 · Equipment and Supplies - Other	3,000.00
<b>Total 700-300 · Equipment and Supplies</b>	<b>18,000.00</b>
<b>700-400 · Auto Expense</b>	
700-415 · Vehicle Repairs & Maint	14,000.00
700-420 · Auto Fuel	10,800.00
<b>Total 700-400 · Auto Expense</b>	<b>24,800.00</b>
<b>700-500 · Professional Services</b>	
2445-6 · Election	50,000.00
700-505 · Payroll Data Processing	0.00
700-510 · Accounting/Auditing	18,400.00
700-515 · Auditor/Controller	0.00
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

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	<b>Jul '24 - Jun 25</b>
700-545 · Legal Counsel	3,600.00
700-550 · Musco Lighting	950.00
<b>Total 700-500 · Professional Services</b>	<b>126,850.00</b>
<b>700-600 · Program Instructors (1099)</b>	
700-601 · Instructors - Commission	24,500.00
700-603 · Other expenses	0.00
700-604 · Live Scan	0.00
<b>800-610 · Recreation Non-Commission</b>	
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	0.00
<b>Total 700-650 · Recreation Programs Exp</b>	<b>5,150.00</b>
800-610 · Recreation Non-Commission - Other	4,000.00
<b>Total 800-610 · Recreation Non-Commission</b>	<b>9,150.00</b>
800-611 · Child Care Extra Help	0.00
<b>Total 700-600 · Program Instructors (1099)</b>	<b>33,650.00</b>
<b>700-620 · Special Programs</b>	
700-619 · Swimming	10,000.00
700-621 · Youth Basketball	21,500.00
700-622 · Youth Track & Field	0.00
700-623 · Adult Basketball	0.00
700-624 · Special Expense	0.00
700-625 · MARTA	0.00
700-626 · Volleyball	0.00
700-628 · Flag Football	6,100.00
700-629 · Refund Recreation Programs	0.00
700-620 · Special Programs - Other	0.00
<b>Total 700-620 · Special Programs</b>	<b>37,600.00</b>
<b>700-630 · Special Event Programs</b>	
700-631 · Community Events - Other	1,500.00
700-632 · Run through the Pines	5,000.00
700-633 · Tour de Lake Arrowhead	0.00
700-634 · Pine Cone Fest	500.00
700-635 · Cornhole	1,000.00
700-636 · Teen Outreach	2,000.00
700-638 · Halloween in the Park	1,000.00
700-630 · Special Event Programs - Other	0.00
<b>Total 700-630 · Special Event Programs</b>	<b>11,000.00</b>
700-700 · Interest Expense	0.00
<b>700-800 · License Fees</b>	
700-810 · Dept of Social Services	0.00
700-800 · License Fees - Other	0.00
	<b>0.00</b>

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	<b>Jul '24 - Jun 25</b>
<b>Total 700-800 · License Fees</b>	0.00
<b>700-900 · Insurance</b>	
700-905 · Liability Insurance	60,000.00
700-910 · Workers Compensation	15,000.00
700-900 · Insurance - Other	0.00
<b>Total 700-900 · Insurance</b>	75,000.00
<b>800-100 · Childcare Expense</b>	
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
800-150 · Field Trips-Pizza Party	0.00
800-160 · Uncollectible Registrations	0.00
800-100 · Childcare Expense - Other	0.00
<b>Total 800-100 · Childcare Expense</b>	0.00
<b>800-300 · Building Loan Pymt - DO</b>	0.00
<b>800-301 · Centrica Solar Project Loan</b>	9,600.00
<b>800-310 · SB CERA Retirement Association</b>	33,460.00
<b>800-400 · Meals &amp; Entertainment</b>	2,400.00
<b>800-450 · Staff Uniforms</b>	500.00
<b>800-500 · Memberships</b>	9,500.00
<b>800-550 · Legal Notices</b>	0.00
<b>800-600 · Mileage</b>	200.00
<b>800-700 · Miscellaneous Expense</b>	0.00
<b>800-800 · Rent/Lease of Equipment</b>	
800-810 · Portable Restrooms	3,000.00
800-800 · Rent/Lease of Equipment - Other	1,596.00
<b>Total 800-800 · Rent/Lease of Equipment</b>	4,596.00
<b>800-900 · Postage</b>	300.00
<b>806-335 · Capital Outlay Expense</b>	0.00
<b>900-200 · Facilities Rental Charge</b>	
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
<b>Total 900-200 · Facilities Rental Charge</b>	52,000.00
<b>900-300 · Facility Repairs &amp; Maintenance</b>	
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

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	<b>Jul '24 - Jun 25</b>
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
<b>Total 900-300 · Facility Repairs &amp; Maintenance</b>	<b>114,150.00</b>
900-400 · Vending Purchases	
900-405 · Vending Food and Beverage Stock	600.00
900-400 · Vending Purchases - Other	0.00
<b>Total 900-400 · Vending Purchases</b>	<b>600.00</b>
900-500 · Newspaper Subscriptions	175.00
900-600 · Training and Travel	
900-605 · Training	400.00
900-600 · Training and Travel - Other	0.00
<b>Total 900-600 · Training and Travel</b>	<b>400.00</b>
900-700 · Utilities	
900-705 · Gas	10,000.00
900-710 · Electricity	10,000.00
900-715 · Water	45,000.00
900-720 · Sewer	900.00
<b>Total 900-700 · Utilities</b>	<b>65,900.00</b>
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
<b>Total 900-800 · Equipment Repairs &amp; Maintenance</b>	<b>1,475.00</b>
900-900 · Petty Cash - Over / Short	0.00
900-999 · Reconciliation Discrepancies	0.00
910-100 · TP/RS Sr Ctr/Dist Ofc Losses	0.00
910-200 · Property taxes due on rentals	898.00
<b>Total Expense</b>	<b>1,305,664.00</b>
<b>Net Ordinary Income</b>	<b>-50,000.00</b>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
500-700 · Other Fin Source - Debt Issued	0.00
500-800 · Sale of Equipment / Assets	0.00
<b>Total Other Income</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>0.00</b>
<b>Net Income</b>	<b>-50,000.00</b>