

**McFARLAND RECREATION AND PARK DISTRICT**

**2023/2024 FISCAL YEAR BUDGET**

ACCOUNT CATEGORY		2022 Inc/Exp	ADOPTED	2023 Inc/Exp	PRELIM	RECOMM	ADOPTED
		12 Months	2022/2023	12 Months	2023/2024	2023/2024	2023/2024
<b>1-000 ASSETS</b>							
1-1000	CASH IN COUNTY TREASURY	400,310		288,149			
11020	UNDEPOSITED FUNDS	580		10,222			
1-1125	CASH IN BANK/ACCTS PAYABLE	212,747		186,973			
1-1150	CASH IN BANK/PAYROLL ACCT	8,990		5,612			
1-1175	CASH IN BANK/REVOLVING ACCT	534		(162)			
11180	CASH IN BANK/FESTIVAL ACCT						
1-1250	PETTY CASH	-		-			
1-1400	ACCOUNTS RECEIVABLE	-		-			
1-1459	GARNISHMENT	-		-			
1-1460	CHILD SUPPORT	0		0			
1-1461	EARNING WITHHOLDING	0		0			
1-1470	EARNING WITHHOLDING TAXES	0		0			
1-1500	PREPAID EXPESES	0		-136			
1-1700	FIXED ASSETS/IMPROVE-	0		0			
1-1800	FIXED ASSETS/IMP OTHER/LAN	0		0			
11900	FIXED ASSETS/BUILDINGS	0		0			
<b>TOTAL ASSETS</b>		<b>623,161</b>	<b>500,000</b>	<b>490,659</b>	<b>450,000</b>	<b>400,000</b>	<b>400,000</b>
<b>2-000 LIABILITIES</b>							
2-2000	ACCOUNTS PAYABLE	8,581		69,389			
2-2100	LOANS PAYABLE	0		0			
2-2150	DEFERRED REVENUE	32,700		32,700			
2-2200	ACCRUED PAYROLL	15,534		0			
2-2250	ACCRUED VAC/SICK/CT	0		0			
2-2300	INVESTED IN FIXED ASSETS	0		0			
2-2400	DEDUCTION ACCRUAL	1,149		1,057			
2-2450	FED UNEMPL TAX ACCRUAL	165		165			
2-2500	FED W/H TAX ACCRUAL	2,731		6,901			
2-2550	FICA W/H EMPLR TAX ACCRUAL	2,344		5,318			
2-2600	FICA W/H EMPLR TAX ACCRUAL	3,497		6,471			
2-2650	STATE DISABILITY INSURANCE	455		721			
2-2660	EMPLR TAX TRAINING (ETT)	9		19			
2-2700	STATE UNEMPL INS ACCRUAL	414		916			
2-2750	STATE W/H TAX ACCRUAL	1,309		2,326			
2-2800	WORKER'S COMP INSURANCE	0		0			
2-2850	MEDICARE EMPR/EMPE TAX	(56)		1,334			
2-2851	AFLAC	(147)		(147)			
2-5000	PAYROLL WITHHOLDINGS	0		0			
<b>TOTAL LIABILITIES</b>		<b>68,685</b>	<b>60,000</b>	<b>127,171</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>3-000 EQUITY</b>							
3-3050	GENERAL FUND BALANCE						
3-4000	INVESTED IN FIXED ASSETS	0		0			
3-8000	RETAINED EARNINGS	582,028		554,476			
3-9000	CURRENT EARNINGS	(27,553)		(190,988)			
<b>TOTAL EQUITY (CARRYOVER)</b>		<b>554,476</b>	<b>440,000</b>	<b>363,488</b>	<b>390,000</b>	<b>340,000</b>	<b>340,000</b>

ACCOUNT CATEGORY		2022 Inc/Exp	ADOPTED	2023 Inc/Exp	PRELIM	RECOMM	ADOPTED
		12 Months	2022/2023	12 Months	2023/2024	2023/2024	2023/2024
<b>4-000 INCOME</b>							
<b>4-1000 TAXES</b>							
4-1001	CURRENT SECURED	706,257		757,093			
4-1002	CURRENT UNSECURED	90,820		83,190			
4-1003	PRIOR YEAR	22,411		2,124			
4-1004	OTHER (LAND RENTAL)	0		0			
4-1005	HOMEOWNERS EXEMPTION	7,105		4,920			
4-1006	BUS INVENTORY PROP TAX	0		0			
4-1007	PENALTIES	732		371			
4-1008	SUPPLEMENTAL	19,330		21,489			
4-1009	IN-LIEU OF/OTHER	34,460		13,076			
4-1010	E.R.A.F. (AUGMENTATION)	0		0			
<b>TOTAL TAX REVENUE</b>		<b>881,115</b>	<b>800,000</b>	<b>882,264</b>	<b>800,000</b>	<b>750,000</b>	<b>750,000</b>
<b>4-1020 INTEREST</b>							
4-1020	INTEREST (K.C. & BANK)	4,222		6,563			
<b>TOTAL INTEREST</b>		<b>4,222</b>	<b>3,000</b>	<b>6,563</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>4-3000 PROGRAMS</b>							
<b>4-3100 YOUTH SPORTS</b>							
4-3101	BASEBALL	21,466		23,788			
4-3102	BASKETBALL	14,725		13,890			
4-3103	SWIM TEAM	0		0			
4-3104	CROSS COUNTRY	3,069		2,961			
4-3105	SOCCER	6,303		8,412			
4-3106	CHEERLEADING CLINIC	1,115		0			
4-3107	GIUITAR	225		(55)			
4-3108	FLAG FOOTBALL	2,744		4,196			
4-3110	YOUTH WRESTLING	480		1,985			
4-3113	VOLLEYBALL	0		2,895			
<b>TOTAL YOUTH SPORTS</b>		<b>50,126</b>	<b>35,000</b>	<b>58,071</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>4-3200 ADULT SPORTS</b>							
4-3201	SOFTBALL	3,000		1,875			
4-3202	BASKETBALL	110		70			
4-3203	CO-ED VOLLEYBALL	0		0			
4-3205	MEN'S SOCCER	0		0			
<b>TOTAL ADULT SPORTS</b>		<b>3,110</b>	<b>2,000</b>	<b>1,945</b>	<b>2,000</b>	<b>1,000</b>	<b>1,000</b>
<b>4-3300 SPECIAL INTEREST PROGRAMS</b>							
4-3301	FUN SKILLS	11,641		17,947			
4-3302	SPECIAL EVENTS	0		18			
4-3303	SUMMER CAMP	585		75			
4-3304	DANCE CLASS	0		0			
4-3305	ART	0		0			
4-3306	MARTIAL ARTS	780		0			
4-3307	CHRISTMAS RUN	0		1,165			
4-3308	WINTER BREAK PROG	1,070		588			
4-3309	WEIGHT ROOM	0		14,625			
4-3311	FUNDRAISER EVENT	0		0			
4-3312	Archery	0		0			
<b>TOTAL SPECIAL INTEREST PROGRAM</b>		<b>14,076</b>	<b>10,000</b>	<b>34,417</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

ACCOUNT CATEGORY		2022 Inc/Exp	RECOMM	2023 Inc/Exp	PRELIM	RECOMM	ADOPTED
		12 Months	2022/2023	12 Months	2023/2024	2023/2024	2023/2024
<b>4-3400</b>	<b>ADULT/YOUTH SPECIAL EVENTS</b>						
4-3401	SENIOR TRIPS	0		0			
4-3402	YOUTH TRIPS	0		0			
4-3404	ADULT TRIPS	0		0			
<b>TOTAL ADULT SPECIAL EVENTS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4-3500</b>	<b>FESTIVAL EVENTS</b>						
4-3501	CINCO DE MAYO EVENT	1,775		2,275			
4-3502	4TH OF JULY	10,200		8,695			
4-3503	FALL FESTIVAL	0		0			
4-3509	CHRISTMAS FESTIVAL	6,400		375			
<b>TOTAL YOUTH SPECIAL EVENTS</b>		<b>18,375</b>	<b>15,000</b>	<b>11,345</b>	<b>10,000</b>	<b>5,000</b>	<b>5,000</b>
<b>4-3600</b>	<b>SUMMER AQUATICS</b>						
4-3601	PUBLIC SWIMMING	0		0			
4-3602	CentralValley Lifeguard Olympic	0		0			
4-3603	SWIM & STAY FIT	0		0			
4-3604	MISC POOL INCOME	0		0			
4-3605	SWIM LESSONS	0		0			
4-3606	WATER AEROBICS	0		0			
<b>TOTAL SUMMER AQUATICS PROGRAMS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4-3700</b>	<b>SENIOR MEALS PROGRAM</b>						
4-3701	MONTHLY REIMBURSEMENT	0		0			
4-3702	DAILY INCOME	0		0			
<b>TOTAL SENIOR MEALS PROGRAM</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4-4000</b>	<b>CONCESSIONS</b>						
4-4001	BALL FIELD	12,670		7,480			
4-4002	GYMNASIUM	0		3,672			
4-4003	VENDING MACHINES	0		0			
4-4004	TACKLE CONCESSION	0		0			
<b>TOTAL CONCESSIONS</b>		<b>12,670</b>	<b>10,000</b>	<b>11,152</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>4-5000</b>	<b>FACILITY RENTALS</b>						
4-5001	ATHLETIC FIELDS/LIGHTS	8,346		12,508			
4-5002	MOUSER CENTER	7,033		9,942			
4-5003	GYMNASIUM	2,250		101,110			
4-5004	SWIMMING POOL	0		0			
4-5005	GAZEBO/SHELTER	350		795			
4-5006	WEIGHT ROOM (MHS)	0		0			
4-5007	WRESTLING ROOM (MHS)	9,413		3,600			
4-5008	VILLA DEL CARRIBE	0		0			
4-5009	WATER/ELECTRICITY	90		90			
<b>TOTAL FACILITY RENTALS</b>		<b>27,482</b>	<b>25,000</b>	<b>128,044</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>
<b>TOTAL PROGRAM INCOME</b>		<b>125,840</b>	<b>97,000</b>	<b>244,974</b>	<b>162,000</b>	<b>156,000</b>	<b>156,000</b>
<b>ACCOUNT CATEGORY</b>		<b>2022 Inc/Exp</b>	<b>RECOMM</b>	<b>2023 Inc/Exp</b>	<b>PRELIM</b>	<b>RECOMM</b>	<b>ADOPTED</b>
		<b>12 Months</b>	<b>2022/2023</b>	<b>12 Months</b>	<b>2023/2024</b>	<b>2023/2024</b>	<b>2023/2024</b>
<b>4-6000</b>	<b>GRANTS/AGREEMENTS</b>						
4-6002	FUN SKILLS AGREE/MUSD	0	-	0		-	
4-6005	WONDERFUL GRANT	0	-	89,500		-	
4-6009	PROP 68 - GYM GRANT	116,001		0			
4-6010	DEVELOPER FEES	0	-	0		-	0

4-6011	PARK MAINT AGREE/CITY OF MCF	30,670	0	0	0	0	0
4-6012	COVID REIMBURSEMENT	211,712		0	0	0	0
<b>TOTAL GRANTS</b>		<b>358,383</b>	<b>300,000</b>	<b>89,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4-7000 SALE OF FIXED ASSETS</b>							
4-7001	SALE OF FIXED ASSETS	5,284	0	5,445	0	0	
<b>TOTAL SALE OF FIXED ASSETS</b>		<b>5,284</b>	<b>0</b>	<b>5,445</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4-8000 MISC/DONATIONS</b>							
4-8001	MISC/DONATIONS	3,378	-	8,500		-	-
<b>TOTAL MISC/DONATIONS</b>		<b>3,378</b>	<b>0</b>	<b>8,500</b>	<b>4,000</b>	<b>5,000</b>	<b>5,000</b>
<b>4-9000 OVER/UNDER</b>							
4-9001	OVER-UNDER	0	0	0	0	0	
<b>TOTAL OVER/UNDER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INCOME</b>		<b>1,932,697</b>	<b>1,640,000</b>	<b>1,600,734</b>	<b>1,360,000</b>	<b>1,255,000</b>	<b>1,255,000</b>
<b>6-0000 EXPENSES:</b>							
<b>CLASS I - SALARIES/BENEFITS</b>							
<b>6-0000 PROGRAM PERSONNEL</b>							
<b>6-1100 OFFICIALS</b>							
6-1101	ADULT SOFTBALL	1,150		750			
6-1102	ADULT BASKETBALL	0		0			
6-1103	YOUTH VOLLEYBALL	0		380			
6-1104	YOUTH BASEBALL	3,402		2,584			
6-1105	YOUTH BASKETBALL	0		1,767			
6-1106	YOUTH SOCCER	0		95			
6-1107	YOUTH FLAG FOOTBALL	1,044		950			
6-1108	ADULT SOCCER REF	0		0			
6-1109	CO-ED VOLLEYBALL	0		0			
6-1110	PEANUT BASKETBALL	0		0			
<b>TOTAL OFFICIALS</b>		<b>5,596</b>	<b>6,000</b>	<b>6,526</b>	<b>6,000</b>	<b>7,000</b>	<b>7,000</b>
<b>6-1200 COACHES*</b>							
6-1201	YOUTH BASKETBALL	0		1,400			
6-1202	YOUTH SOCCER	500		400			
6-1203	YOUTH CROSS COUNTRY	0		0			
6-1204	YOUTH VOLLEYBALL	0		200			
6-1205	YOUTH FLAG FOOTBALL	200		400			
6-1206	YOUTH WRESTLING	21		30			
6-1207	CHEERLEADING COACH	0		0			
6-1208	YOUTH BASEBALL COACH	1,800		900			
6-1308	PEANUT BASKETBALL	0		0			
<b>TOTAL COACHES</b>		<b>2,521</b>	<b>3,000</b>	<b>3,330</b>	<b>3,000</b>	<b>4,000</b>	<b>4,000</b>
*[Note: any pmts made from R/A were applied to program"expenses" (vs p/r exp). Certain prog exp accts may be up (over) due to this categorization.]							
ACCOUNT CATEGORY		2022 Inc/Exp 12 Months	RECOMM 2022/2023	2023 Inc/Exp 12 Months	PRELIM 2023/2024	RECOMM 2023/2024	ADOPTED 2023/2024
<b>6-1300 SCOREKEEPERS</b>							
6-1301	ADULT SOFTBALL	0		0			
6-1302	ADULT BASKETBALL	0		0			
6-1303	CO-ED VOLLEYBALL	0		0			
6-1304	YOUTH BASEBALL	2,408		1,320			
6-1305	YOUTH BASKETBALL	0		1,305			
6-1306	YTH VOLLEYBALL	0		0			
6-1307	YTH FLAG FOOTBALL	0		0			

6-1308	PEANUT BASKETBALL	0		0			
<b>TOTAL SCOREKEEPERS</b>		<b>2,408</b>	<b>3,000</b>	<b>2,625</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>6-1400</b>	<b>SENIOR NUTRITION PROGRAM</b>						
6-1401	NUTRITION COORDINATOR	0		0			
6-1402	NUTRITION DRIVER	0		0			
<b>TOTAL SENIOR NUTRITION PROGRAM</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6-1600</b>	<b>SPECIAL INTEREST INSTRUCTORS</b>						
6-1601	FUN SKILLS	12,056		16,338	0		
6-1602	GUJAR INST.	0		0			
6-1603	CHEERLEADING COACH	0		0			
6-1604	ART INST.	0		0			
6-1605	WEIGHT LIFTING	900	-	11,062	0	-	
6-1606	INDOOR GAMES-SUMMER	0		0			
6-1607	FACILITY SUPERVISOR	12,776		13,152	0		
6-1609	MARTIAL ARTS	0		0			
6-1610	MEDIA	0		0			
6-1611	DANCE CLS INSTRUCTOR	0		0			
6-1612	YOGA	0		0			
6-1613	COUGAR CAMP	0		0	0		
6-1616	WINTER BREAK COORDINATOR	0		72			
6-1615	VALLEYBALL INSTRUCTOR	0		0			
6-1618	GARDENING PROGRAM	0		0			
<b>TOTAL SPECIAL INTEREST INSTRUCTOR</b>		<b>25,732</b>	<b>30,000</b>	<b>40,624</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>6-1700</b>	<b>AQUATICS SWIM STAFF</b>						
6-1701	POOL MANAGER	0	0	0	0	0	
6-1702	ASSISTANT POOL MANAGER	0	0	0	0	0	
6-1703	LIFE GUARDS	157	0	0	0	0	
6-1705	AQUATICS SECRETARY	0	0	0	0	0	
<b>TOTAL AQUATICS SWIM STAFF</b>		<b>157</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6-1800</b>	<b>CONCESSION WORKERS/CASHIER</b>						
6-1801	CONCESS WORKER/CASHIER	5,271	0	7,255	0	0	
6-1802	CONCESSION SUPERVISOR	0	0	0	0	0	
<b>TOTAL CONCESSION WORKERS/CASH</b>		<b>5,271</b>	<b>5,500</b>	<b>7,255</b>	<b>5,500</b>	<b>10,000</b>	<b>10,000</b>
<b>6-1900</b>	<b>SPECIAL EVENT WORKERS</b>						
6-1905	JOURNALISM/FESTIVAL SECRETARY	0	1,000	0	0	0	0
<b>TOTAL SPECIAL EVENT WORKERS</b>		<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PROGRAM PERSONNEL</b>		<b>41,685</b>	<b>48,500</b>	<b>60,360</b>	<b>47,500</b>	<b>54,000</b>	<b>54,000</b>
<b>6-2000</b>	<b>ADMINISTRATIVE PERSONNEL/P-T/Temp</b>						
6-2001	DISTRICT MANAGER	87,709	97,881	92,380	104,039	104,039	104,039
6-2004	DIST. RECEPTIONIST-SECRETARY	29,826	36,236	39,034	39,194	39,194	39,194
6-2005	PROGRAM COORDINATOR	43,889	45,000	39,667	32,662	32,662	32,662
6-2006	ADMINISTRATIVE SUPERVISOR	65,263	71,150	68,857	75,911	75,911	75,911
<b>TOTAL ADMIN &amp; P-T/Temp PERSONNEL</b>		<b>226,686</b>	<b>250,267</b>	<b>239,938</b>	<b>251,806</b>	<b>251,806</b>	<b>251,806</b>
<b>ACCOUNT CATEGORY</b>		<b>2022 Inc/Exp 12 Months</b>	<b>RECOMM 2022/2023</b>	<b>2023 Inc/Exp 12 Months</b>	<b>PRELIM 2023/2024</b>	<b>RECOMM 2023/2024</b>	<b>ADOPTED 2023/2024</b>
<b>6-2150</b>	<b>MAINTENANCE/CUSTODIAL</b>						
6-2151	GROUNDKEEPER I RM	29,879	36,291	16,285	39,252	39,252	39,252
6-2151	GROUNDKEEPER I ME	36,715	38,106	37,965	39,252	39,252	39,252
6-2151	CUSTODIAN	0	0	0	0	0	0
6-2153	GROUNDKEEPER II (Weekend)	6,080	7,280	5,988	8,320	8,320	8,320
6-2157	PARK MAINT. TECH	0	0	42,489	43,276	43,276	43,276
6-2158	PARK MAINT. SUPERVISOR	57,984	62,400	71,683	69,943	69,943	69,943
<b>TOTAL MAINTENANCE/CUSTODIAL</b>		<b>130,659</b>	<b>144,077</b>	<b>174,410</b>	<b>200,043</b>	<b>200,043</b>	<b>200,043</b>

<b>TOTAL ADMIN-MAINT/CUST/P-T PERSONNEL</b>		<b>357,345</b>	<b>394,344</b>	<b>414,349</b>	<b>451,849</b>	<b>451,849</b>	<b>451,849</b>
<b>6-2250</b>	<b>SALARY RESERVE</b>						
6-2251	SALARY RESERVE	0	0	0	0	0	0
<b>TOTAL SALARY RESERVE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CLASS I - SALARIES</b>		<b>399,030</b>	<b>442,844</b>	<b>474,709</b>	<b>499,349</b>	<b>505,849</b>	<b>505,849</b>
<b>6-2350</b>	<b>RETIREMENT</b>						
6-2351	OASDI	26,024		30,666			
6-2352	MEDICARE	6,796		7,193			
6-2353	PERS	162,598		154,928			
<b>TOTAL RETIREMENT</b>		<b>195,418</b>	<b>200,000</b>	<b>192,788</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>6-2400</b>	<b>EMPLOYER TAX EXPENSES</b>						
6-2401	EMPLOYER TAX TRAINING/ETT	115		128			
6-2402	UNEMPLOYMENT INS (UI)	5,529		6,121			
<b>TOTAL EMPLOYER TAX EXPENSES</b>		<b>5,644</b>	<b>10,000</b>	<b>6,249</b>	<b>10,000</b>	<b>8,000</b>	<b>8,000</b>
<b>6-2500</b>	<b>GROUP INSURANCE</b>						
6-2501	MEDICAL PREMIUM	129,326		123,008			
6-2502	DENTAL PREMIUM	10,514		9,651			
6-2503	VISION PREMIUM	918		1,008			
6-2504	LIFE INS PREMIUM	1,407		912			
62505	COPAY/DEDUCTIBLE	0		85			
6-2506	EMPLOYEE REIMB IN-LIEU OF MEDICAL PREMIUM	0		0			
<b>TOTAL GROUP INSURANCE</b>		<b>142,164</b>	<b>150,000</b>	<b>134,664</b>	<b>150,000</b>	<b>140,000</b>	<b>140,000</b>
<b>ACCOUNT CATEGORY</b>		<b>2022 Inc/Exp 12 Months</b>	<b>RECOMM 2022/2023</b>	<b>2023 Inc/Exp 12 Months</b>	<b>PRELIM 2023/2024</b>	<b>RECOMM 2023/2024</b>	<b>ADOPTED 2023/2024</b>
<b>6-2600</b>	<b>WORKER COMPENSATION</b>						
6-2601	WC - CAPRI	39,256		23,008			
<b>TOTAL WORKER COMPENSATION</b>		<b>39,256</b>	<b>45,000</b>	<b>23,008</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>TOTAL CLASS I - BENEFITS</b>		<b>382,481</b>	<b>405,000</b>	<b>356,709</b>	<b>390,000</b>	<b>378,000</b>	<b>378,000</b>
<b>TOTAL CLASS I</b>		<b>781,511</b>	<b>847,844</b>	<b>831,418</b>	<b>889,349</b>	<b>883,849</b>	<b>883,849</b>
<b>CLASS II - OPERATING EXPENSES</b>							
<b>6-3000</b>	<b>CLOTHING/PERSONAL</b>						
6-3001	CLOTHING/PERSONAL	1,420		996	2,000		
<b>TOTAL CLOTHING/PERSONAL</b>		<b>1,420</b>	<b>2,000</b>	<b>996</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>6-3000</b>	<b>COMMUNICATIONS</b>						
6-3101	TELEPHONE/INTERNET/WEBSITE	5,132		6,976			
6-3102	POSTAGE	715		849			
6-3103	CELL PHONES/COMMUNICATIONS	3,868		4,217			
		0		0			
<b>TOTAL COMMUNICATIONS</b>		<b>9,715</b>	<b>10,000</b>	<b>12,042</b>	<b>10,000</b>	<b>15,000</b>	<b>15,000</b>

		2022 Inc/Exp	RECOMM	2023 Inc/Exp	PRELIM	RECOMM	ADOPTED
	ACCOUNT CATEGORY	12 Months	2022/2023	12 Months	2023/2024	2023/2024	2023/2024
<b>6-3200</b>	<b>CONCESSIONS</b>						
6-3202	BASEBALL CONCESSION	6,550		3,891			
6-3203	TACKEL CONCESSION	0		103			
6-3204	BASKETBALL CONCESSION	0		2,552			
<b>TOTAL CONCESSIONS</b>		<b>6,550</b>	<b>7,000</b>	<b>6,546</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
<b>6-3300</b>	<b>CUSTODIAL SUPPLIES</b>						
6-3301	CUSTODIAL SUPPLIES	8,075		8,188			
<b>TOTAL CUSTODIAL SUPPLIES</b>		<b>8,075</b>	<b>10,000</b>	<b>8,188</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>6-3400</b>	<b>INSURANCE</b>						
6-3401	LIABILITY & PARTICIPANT (CAPRI)	46,525		98,110			
<b>TOTAL INSURANCE</b>		<b>46,525</b>	<b>50,000</b>	<b>98,110</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>6-3500</b>	<b>MAINTENANCE EQUIPMENT</b>						
6-3501	CMAX HYBIRD	10,166		1,209			
6-3502	KIOTI TRACTOR	0		0			
6-3503	John Deer Mower 1445 (2009)	782		236			
6-3504	SWEEPER	0		0			
6-3505	JOHN DEERE MOWER (F935)	0		0			
6-3506	CLUB CAR	0		0			
6-3507	JOHN DEERE TRACTOR (1050)	0		23			
6-3508	GRASS HOPPER	23		857			
6-3509	HAND-POWERED EQUIPMENT	428		757			
6-3510	MISCELLANEOUS	103		168			
	ACCOUNT CATEGORY	2022 Inc/Exp	RECOMM	2023 Inc/Exp	PRELIM	RECOMM	ADOPTED
		12 Months	2022/2023	12 Months	2023/2024	2023/2024	2023/2024
6-3511	VANTIAGE CLUB CAR-MIGUEL	0		-260			
6-3512	TRAILER	0		0			
6-3513	PRESSURE WASHER	0		0			
6-3515	MAXI SWEEP POOL VAC	0		0			
6-3516	BRAVO LAWN MOWER	0		0			
6-3517	2015 GRASS HOPPER	537		591			
6-3518	2000 FORD VAN E350 (12 PASS)	32		52			
6-3519	1998 TOYOTA TACOMA TRUCK	0		0			
6-3520	LANDSCAPE TRAILER	0		180			
6-3521	2014 UTILITY TRAILER	0		0			
6-3522	2000 GATOR	194		0			
6-3523	1999 CHEVY 3500 DUMP TRUCK	37		443			
6-3524	2002 FORD TRUCK	717		331			
6-3525	2010 FORD RANGER (MAINT. TECH)	670		512			
6-3526	2005 FORD TRUCK (DANN)	256		245			
6-3527	2007 CHEVY SILVERADO	2,338		115			
6-3528	JOHN DEERE MOWER 130	0		79			
6-3529	HONDA LAWNMOWER	8		8			
6-3529	2007 GMC SIERRA 1500	0		21,860			
<b>TOTAL MAINTENANCE EQUIPMENT</b>		<b>16,288</b>	<b>20,000</b>	<b>27,405</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>6-3600</b>	<b>MAINTENANCE OFFICE EQUIPMENT</b>						
6-3601	OFFICE EQUIP/CONTRACTS	1,980		4,963			
<b>TOTAL MAINTENANCE OFFICE EQUIP</b>		<b>1,980</b>	<b>2,000</b>	<b>4,963</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>6-3700</b>	<b>MAINTENANCE BLDG/GRNDS</b>						
6-3701	PARK GROUNDS	24,499		37,939			
6-3702	MOUSER CENTER	498		349			
6-3703	POOL (CHEMICALS)	-		-			

6-3704	POOL (STRUCTURES)	-		4,163			
6-3705	GYMNASIUM	10,815		5,901			
6-3706	MOUSER-CONCESSION/RESTROOM	889		-			
6-3707	B.R. RESTROOM/STORAGE	13		5,091			
6-3708	CUSTODIAL/RENTAL SERVICE	512		268			
6-3709	RITCHEY PARK	-		467			
6-3710	WEIGHT/WRESTLING ROOM	14		31			
6-3712	VILLA DE CARIBE	-		1,093			
<b>TOTAL MAINT BLDG/GROUNDS</b>		<b>37,226</b>	<b>40,000</b>	<b>55,270</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>6-3800</b>	<b>MEDICAL SUPPLIES</b>						
6-3801	MEDICAL SUPPLIES	1,644		931			
<b>TOTAL MEDICAL SUPPLIES</b>		<b>1,644</b>	<b>2,000</b>	<b>931</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>6-3900</b>	<b>MEMBERSHIPS/PERMITS/DUES</b>						
6-3901	CARPD	1,500		6,000			
6-3902	CAPRI	0		0			
6-3903	CPRS	355		355			
6-3904	PARDEC	0		0			
6-3905	SCMAF	0		0			
6-3906	COUNTY (HEALTH PERMITS)	85		170			
6-3907	OTHER MEMBERSHIP FEES/DUES	818		1,535			
6-3908	ADVERTISING/DONATIONS	400		0			
6-3909	LAFCO (LOCAL AGENCY FORM COMM)	394		0			
6-3910	CSDA	5,538		5,281			
<b>TOTAL MEMBERSHIPS/DUES/PERMITS</b>		<b>9,090</b>	<b>10,000</b>	<b>13,341</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>ACCOUNT CATEGORY</b>		<b>2022 Inc/Exp</b>	<b>RECOMM</b>	<b>2023 Inc/Exp</b>	<b>PRELIM</b>	<b>RECOMM</b>	<b>ADOPTED</b>
		<b>12 Months</b>	<b>2022/2023</b>	<b>12 Months</b>	<b>2023/2024</b>	<b>2023/2024</b>	<b>2023/2024</b>
<b>6-4000</b>	<b>OFFICE EXPENSES</b>						
6-4001	SUPPLIES	8,137		10,443			
6-4003	MISCELLANEOUS EXPENSES	348		506			
<b>TOTAL OFFICE EXPENSES</b>		<b>8,485</b>	<b>10,000</b>	<b>10,949</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>6-4100</b>	<b>PROFESSIONAL SERVICES</b>						
6-4101	AUDIT/CONSULTING	0		12,474			
6-4102	COUNTY SERVICES	9,645		8,244			
6-4103	CONSULTANT/MISC/FINANCE CHRGS	22,677		51,254			
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>32,322</b>	<b>35,000</b>	<b>71,972</b>	<b>35,000</b>	<b>80,000</b>	<b>80,000</b>
<b>6-4200</b>	<b>PUBLICATIONS/LEGAL NOTICES</b>						
6-4201	PUBLICATIONS/LEGAL NOTICES	0		464			
<b>TOTAL PUBLICATIONS/LEGAL NOTICES</b>		<b>0</b>	<b>500</b>	<b>464</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>6-4300</b>	<b>RENTAL EQUIPMENT</b>						
6-4301	PROGRAM EQUIPMENT	0		1737			
6-4302	MAINTENANCE EQUIPMENT	2,270		3,781			
6-4303	FACILITY EQUIPMENT	1,032		950			
6-4304	OFFICE EQUIPMENT	3,022		3,503			
<b>TOTAL RENTAL EQUIPMENT</b>		<b>6,324</b>	<b>10,000</b>	<b>9,971</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>6-4400</b>	<b>SMALL TOOLS</b>						
6-4401	SMALL TOOLS	0		199			
<b>TOTAL SMALL TOOLS</b>		<b>0</b>	<b>1,000</b>	<b>199</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>6-4500</b>	<b>PROGRAM AWARDS</b>						
<b>6-4501</b>	<b>AWARDS</b>						
6-4502	YOUTH BASEBALL	4,421		4,741			
6-4503	YOUTH BASKETBALL	0		1,471			



6-4504	YOUTH SOCCER	2,921		1,748			
6-4505	YOUTH CROSS COUNTRY	1,111		224			
6-4506	DANCE	0		0			
6-4507	ADULT SOFTBALL	254		0			
6-4508	CHEERLEADING CLINIC	494		0			
6-4509	PEANUT BASKETBALL	0		0			
6-4512	YOUTH VOLLEYBALL	0		190			
6-4513	SWIM TEAM	0		0			
6-4514	FLAG FOOTBALL	394		918			
6-4519	YOUTH WRESTLING	0		190			
6-4520	MARTIAL ARTS	0		0			
6-4521	Adult Soccer	0		0			
6-4522	MISC AWARDS	100		100			
<b>TOTAL PROGRAM AWARDS</b>		<b>9,696</b>	<b>10,000</b>	<b>9,582</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>ACCOUNT CATEGORY</b>		<b>2022 Inc/Exp</b>	<b>RECOMM</b>	<b>2023 Inc/Exp</b>	<b>PRELIM</b>	<b>RECOMM</b>	<b>ADOPTED</b>
		<b>12 Months</b>	<b>2022/2023</b>	<b>12 Months</b>	<b>2023/2024</b>	<b>2023/2024</b>	<b>2023/2024</b>
<b>6-4550 PROGRAM EQUIPMENT/SUPPLIES</b>							
6-4551	YOUTH BASEBALL	(960)		19,565			
6-4552	YOUTH BASKETBALL	331		5,074			
6-4553	YOUTH SOCCER	(55)		5,129			
6-4554	YOUTH FLAG FOOTBALL	1,561		2,046			
6-4555	YOUTH CROSS COUNTRY	972		1,506			
6-4556	TRACK & FIELD	0		0			
6-4557	VOLLEYBALL	0		2,064			
6-4560	POOL SUPPLIES	0		0			
6-4562	SPECIAL EVENTS	2,170		168			
6-4564	WRESTLING	477		1,496			
6-4565	WINTER BREAK	0		0			
6-4569	FUN SKILLS	1,626		2,074			
6-4570	GUITAR	0		0			
6-4571	ART	0		0			
6-4574	Fun & Fit Summer Camp	0		0			
6-4575	ADULT SOFTBALL	84		440			
6-4576	CERTIFY/TRAIN-CPR/REF/LIFEGUARD	0		0			
6-4579	CHEERLEADING	396		0			
6-4580	MARTIAL ARTS	0		17			
6-4581	PEANUT BASKETBALL	35		0			
6-4582	WEIGHT ROOM	0		79			
6-4584	CHRISTMAS RUN	3,578		3,765			
6-4586	TENNIS	0		0			
6-4587	DANCE	199		0			
6-4593	YOGA	0		0			
6-4595	MEDIA	0		1,533			
6-4596	MISC. SUPPLIES	131		2,570			
6-4597	NEWSLETTER	313		2,050			
<b>TOTAL PROGRAM SUPPLIES/EQUIP</b>		<b>10,858</b>	<b>20,000</b>	<b>49,575</b>	<b>20,000</b>	<b>60,000</b>	<b>60,000</b>
<b>6-4600 FESTIVAL ACCT</b>							
6-4601	Cinco de Mayo	0	0	620		0	
6-4602	4TH OF JULY	10,811	0	10,715		0	
6-4603	FALL FESTIVAL	0	0	369		0	
6-4604	CHRISTMAS FESTIVAL	5,329	0	2,155		0	
<b>TOTAL McFARLAND ACTIVITIES COMMITT</b>		<b>16,140</b>	<b>20,000</b>	<b>13,859</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>6-4700 TRANSPORTATION</b>							
6-4701	DISTRICT VEHICLES	8,178		11,259			
6-4703	MILEAGE REIMBURSE/PERSON	0		0			
<b>TOTAL TRANSPORTATION</b>		<b>8,178</b>	<b>10,000</b>	<b>11,259</b>	<b>10,000</b>	<b>15,000</b>	<b>15,000</b>
<b>6-4800 ADMINISTRATIVE BUSINESS</b>							
6-4801	CONFERENCES	1,312		3,544			
6-4802	STAFF/MEETINGS/FUNCTIONS	3,623		5,297			

<b>TOTAL ADMINISTRATIVE BUSINESS</b>		<b>4,935</b>	<b>5,000</b>	<b>8,841</b>	<b>5,000</b>	<b>10,000</b>	<b>10,000</b>
<b>6-4900</b>	<b>UTILITIES</b>						
6-4901	WATER/SHER PK 40801/318	9,581		10,282			
6-4902	WATER/MCntr 60601#/440 (SHER)	9,361		7,262			
6-4903	WATER/BR PK 438801/#1640	28,111		26,764			
6-4904	PGE	35,448		43,929			
6-4905	EDISON CO (B.R.)	10,668		9,252			
6-4906	THE GAS CO (POOL/GYM)	914		2,563			
6-4907	THE GAS CO (M.C.)	1,601		2,809			
6-4908	PGE (RITCHEY PK)	2,976		2,884			
6-4909	WATER/RITCHEY PARK #778	7,812		8,492			
6-4911	PG&E - CARIBE PARK	0		2,997			
6-4912	WATER/ CARIBE #3513	0		2,835			
6-4913	PG&E - LIONS PARK	0		0			
<b>TOTAL UTILITIES</b>		<b>106,472</b>	<b>115,000</b>	<b>120,070</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>TOTAL CLASS II</b>		<b>341,923</b>	<b>389,500</b>	<b>534,533</b>	<b>489,500</b>	<b>589,500</b>	<b>589,500</b>
<b>ACCOUNT CATEGORY</b>		<b>2022 Inc/Exp 12 Months</b>	<b>RECOMM 2022/2023</b>	<b>2023 Inc/Exp 12 Months</b>	<b>PRELIM 2023/2024</b>	<b>RECOMM 2023/2024</b>	<b>ADOPTED 2023/2024</b>
<b>CLASS III -- IMPROVEMENTS/EQUIPMENT</b>							
<b>6-5000</b>	<b>IMPROVEMENTS</b>						
6-5001	Grant Pre-Expense	144		0			
6-5003	MAINTENANCE PROJECTS	0		0	0		
6-5008	DEVELOPER FEES	0		8,086			
6-5009	ZION BANK LOAN	34,222		38,225			
6-5010	WONDERFUL GRANT	1,500		0			
6-5011	GYM GRANT	186,785		1,950	0		0
6-5200	ZION BANK INTEREST EXPENSE	9,352		0	0		0
<b>TOTAL IMPROVEMENTS</b>		<b>232,002</b>	<b>240,000</b>	<b>48,261</b>	<b>240,000</b>	<b>126,385</b>	<b>126,385</b>
<b>6-5100</b>	<b>EQUIPMENT</b>						
6-5101	OFFICE EQUIPMENT	4,474		191			
6-5102	GROUNDS/MAINT EQUIPMENT	391		0			
<b>TOTAL EQUIPMENT</b>		<b>4,865</b>	<b>5,000</b>	<b>191</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL CLASS III</b>		<b>236,867</b>	<b>245,000</b>	<b>48,452</b>	<b>241,000</b>	<b>127,385</b>	<b>127,385</b>
<b>CLASS IV -- PROGRAM RESERVE</b>							
<b>6-5150</b>	<b>EQUIPMENT/PROGRAM RESERVE</b>						
6-5151	EQUIPMENT/PROGRAM RESERVE	0		0	0		
<b>TOTAL PROGRAM RESERVE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CLASS IV</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CLASS V -- GENERAL RESERVE</b>							
<b>6-5175</b>	<b>GENERAL RESERVE</b>						
6-5176	GENERAL RESERVE	0	0	0	0		
<b>TOTAL GENERAL RESERVE</b>		<b>0</b>	<b>121,365</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>TOTAL CLASS V</b>		<b>0</b>	<b>121,365</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER INCOME/OTHER EXPENSE</b>							
<b>8-000</b>	<b>OTHER INCOME</b>	0	0	0	0	0	0
<b>9-000</b>	<b>OTHER EXPENSE</b>	0	0	0	0	0	0
<b>TOTAL EXPENSES</b>		<b>1,360,301</b>	<b>1,603,709</b>	<b>1,414,403</b>	<b>1,619,849</b>	<b>1,600,734</b>	<b>1,600,734</b>