

ALL FUNDS: Statement of Activities Budget to Actual

January through February 2022

	<u>Jan - Feb 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Misc. Income	5,500.00	0.00	5,500.00	100.0%
Non-Operating Income				
Conservation Trust Fund	0.00	25,000.00	-25,000.00	0.0%
Contributions				
Community Park Classic	0.00	9,500.00	-9,500.00	0.0%
Contributions - Other	0.00	8,500.00	-8,500.00	0.0%
Total Contributions	0.00	18,000.00	-18,000.00	0.0%
Gas Royalties	13,439.10	40,000.00	-26,560.90	33.6%
Grants	15,039.48	35,000.00	-19,960.52	43.0%
Interest Income	-5,511.31	3,950.00	-9,461.31	-139.5%
Property Tax Revenue				
Abatement	-746.92			
Interest on Abatements	-14.94			
Specific Ownership Tax	20,044.45	135,000.00	-114,955.55	14.8%
Property Tax Revenue - Other	364,396.48	1,593,151.00	-1,228,754.52	22.9%
Total Property Tax Revenue	383,679.07	1,728,151.00	-1,344,471.93	22.2%
Rent Cafe				
Rental Income	3,960.00	15,600.00	-11,640.00	25.4%
Total Rent Cafe	3,960.00	15,600.00	-11,640.00	25.4%
Total Non-Operating Income	410,606.34	1,865,701.00	-1,455,094.66	22.0%
Operating Income				
Community Park Rental	0.00	0.00	0.00	0.0%
Course Income				
Advantage Club-Memberships	17,830.00	162,000.00	-144,170.00	11.0%
Cart Fees	0.00	130,000.00	-130,000.00	0.0%
Discounts	-8.35	-7,000.00	6,991.65	0.1%
Driving Range	0.00	24,000.00	-24,000.00	0.0%
Gift card	-50.00	5,000.00	-5,050.00	-1.0%
Golf Customer PrePaid	0.00	15,000.00	-15,000.00	0.0%
Green Fees	101.00	248,000.00	-247,899.00	0.0%
Tournament Income	0.00	10,000.00	-10,000.00	0.0%
Course Income - Other	0.00			
Total Course Income	17,872.65	587,000.00	-569,127.35	3.0%
Golf Pro Shop Sales				
Balls-Gloves	62.24	22,000.00	-21,937.76	0.3%
Hard Goods	567.36	29,500.00	-28,932.64	1.9%
Headwear	17.86	16,500.00	-16,482.14	0.1%
Soft Goods	-25.48	31,000.00	-31,025.48	-0.1%
Total Golf Pro Shop Sales	621.98	99,000.00	-98,378.02	0.6%
Program Income				
Baseball				
Tee Ball	0.00	2,500.00	-2,500.00	0.0%

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Baseball - Other	0.00	4,000.00	-4,000.00	0.0%
Total Baseball	0.00	6,500.00	-6,500.00	0.0%
Basketball	300.00	3,000.00	-2,700.00	10.0%
Basketball-Tiny Tot	0.00	3,000.00	-3,000.00	0.0%
Craft Fair	0.00	12,000.00	-12,000.00	0.0%
Flag Football	0.00	4,000.00	-4,000.00	0.0%
Flag Football Tiny Tots	0.00	0.00	0.00	0.0%
New P&R Programs	1,043.16	8,500.00	-7,456.84	12.3%
Scholarship Discount	133.00	-500.00	633.00	-26.6%
Soccer	0.00	0.00	0.00	0.0%
Soccer-Tiny Tot	495.00	2,000.00	-1,505.00	24.8%
Sports Shirts	0.00	0.00	0.00	0.0%
Volleyball	75.00	0.00	75.00	100.0%
Winterfest	-95.00			
Wrestling				
Wrestling-Youth	0.00	0.00	0.00	0.0%
Wrestling - Other	420.00	1,500.00	-1,080.00	28.0%
Total Wrestling	420.00	1,500.00	-1,080.00	28.0%
Total Program Income	2,371.16	40,000.00	-37,628.84	5.9%
Rec Sales				
Charge for Services	700.52	1,890.00	-1,189.48	37.1%
Credit Card Fee Income	435.99			
Day Passes	6,331.00	35,000.00	-28,669.00	18.1%
Fitness Classes	1,450.00	7,200.00	-5,750.00	20.1%
Memberships				
Membership In District				
Adult Memberships	5,666.00	42,000.00	-36,334.00	13.5%
Adult Monthly	10,297.00	55,000.00	-44,703.00	18.7%
Family In-District	928.50	20,000.00	-19,071.50	4.6%
Family Month	1,829.32	9,500.00	-7,670.68	19.3%
Youth-Memberships	0.00	3,750.00	-3,750.00	0.0%
Youth Monthly	3,245.52	15,000.00	-11,754.48	21.6%
Membership In District - Other	0.00	0.00	0.00	0.0%
Total Membership In District	21,966.34	145,250.00	-123,283.66	15.1%
Memberships Out of District				
Out of District Monthly	1,679.00	10,000.00	-8,321.00	16.8%
Memberships Out of District - Other	947.25	3,500.00	-2,552.75	27.1%
Total Memberships Out of District	2,626.25	13,500.00	-10,873.75	19.5%
Total Memberships	24,592.59	158,750.00	-134,157.41	15.5%
Misc. Program Income	33.44	350.00	-316.56	9.6%
Punch Pass	90.00			
Rentals-Room & Equip	5,005.50	9,000.00	-3,994.50	55.6%

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Sale of Goods	3,300.16	11,000.00	-7,699.84	30.0%
Silver Sneakers & Active Fit	647.59	6,000.00	-5,352.41	10.8%
Swim Lessons	575.68	15,000.00	-14,424.32	3.8%
Universal Tickets	2,747.37	8,000.00	-5,252.63	34.3%
Total Rec Sales	<u>45,909.84</u>	<u>252,190.00</u>	<u>-206,280.16</u>	<u>18.2%</u>
Total Operating Income	<u>66,775.63</u>	<u>978,190.00</u>	<u>-911,414.37</u>	<u>6.8%</u>
Total Income	<u>482,881.97</u>	<u>2,843,891.00</u>	<u>-2,361,009.03</u>	<u>17.0%</u>
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	39.21	15,000.00	-14,960.79	0.3%
Hard Goods	3,406.41	17,000.00	-13,593.59	20.0%
Headwear	0.00	8,000.00	-8,000.00	0.0%
Soft Goods	149.08	25,000.00	-24,850.92	0.6%
Total Pro Shop Cost of Goods Sold	<u>3,594.70</u>	<u>65,000.00</u>	<u>-61,405.30</u>	<u>5.5%</u>
Rec Center Cost of goods sold	413.69	3,000.00	-2,586.31	13.8%
Cost of Goods Sold - Other	1,701.83			
Total Cost of Goods Sold	<u>5,710.22</u>	<u>68,000.00</u>	<u>-62,289.78</u>	<u>8.4%</u>
Total COGS	<u>5,710.22</u>	<u>68,000.00</u>	<u>-62,289.78</u>	<u>8.4%</u>
Gross Profit	<u>477,171.75</u>	<u>2,775,891.00</u>	<u>-2,298,719.25</u>	<u>17.2%</u>
Expense				
Depreciation Expense	0.00	0.00	0.00	0.0%
General and Administrative				
Accounting	4,583.33	55,000.00	-50,416.67	8.3%
Advertising and Promotion	20,115.19	58,500.00	-38,384.81	34.4%
Bankcard Fees	1,285.74	12,500.00	-11,214.26	10.3%
Computer and Internet Expenses				
Website	3,436.08	8,000.00	-4,563.92	43.0%
Computer and Internet Expenses - O...	3,076.00	24,750.00	-21,674.00	12.4%
Total Computer and Internet Expenses	<u>6,512.08</u>	<u>32,750.00</u>	<u>-26,237.92</u>	<u>19.9%</u>
Contingency	0.00	40,000.00	-40,000.00	0.0%
Director Compensation	300.00	2,400.00	-2,100.00	12.5%
District Oversight Management	7,916.67	95,000.00	-87,083.33	8.3%
Elections	0.00	16,000.00	-16,000.00	0.0%
Employee Background Verif	25.00	500.00	-475.00	5.0%
Insurance Expense				
Property & Liability	10,769.00	45,000.00	-34,231.00	23.9%
Workers Comp	2,520.00	16,000.00	-13,480.00	15.8%
Total Insurance Expense	<u>13,289.00</u>	<u>61,000.00</u>	<u>-47,711.00</u>	<u>21.8%</u>
Licenses	140.00			

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Misc. Expense	71.76	2,500.00	-2,428.24	2.9%
Office Equipment	3,213.39	6,000.00	-2,786.61	53.6%
Office Supplies	884.38	7,750.00	-6,865.62	11.4%
Payroll Services	675.00	8,100.00	-7,425.00	8.3%
Postage & Freight	139.95	2,920.00	-2,780.05	4.8%
Printing	3.91	1,500.00	-1,496.09	0.3%
Professional Fees				
Audit-Statutory	0.00	10,000.00	-10,000.00	0.0%
Legal	0.00	10,000.00	-10,000.00	0.0%
Total Professional Fees	0.00	20,000.00	-20,000.00	0.0%
Security & Cameras	512.65	2,500.00	-1,987.35	20.5%
Telephone Expense	0.00	0.00	0.00	0.0%
Training/Dues/Subscriptions	2,617.08	7,100.00	-4,482.92	36.9%
Total General and Administrative	62,285.13	432,020.00	-369,734.87	14.4%
Non-Operating Expense				
Treasurer's Fees	7,272.98	42,000.00	-34,727.02	17.3%
Total Non-Operating Expense	7,272.98	42,000.00	-34,727.02	17.3%
Operating Expense				
Automobile Expense	1,371.29	1,000.00	371.29	137.1%
Community Park Golf Classic	0.00	2,500.00	-2,500.00	0.0%
Course Maintenance Expense				
Chemicals & Fertilizer	1,521.24	35,000.00	-33,478.76	4.3%
Equipment Repairs	298.33	0.00	298.33	100.0%
Flowers	0.00	1,200.00	-1,200.00	0.0%
Gas/Oil	3,041.79	28,000.00	-24,958.21	10.9%
Irrigation Repairs	0.00	35,000.00	-35,000.00	0.0%
Maintenance Supplies/Equipment	2,640.21	30,000.00	-27,359.79	8.8%
Maintenance Uniforms	0.00	1,000.00	-1,000.00	0.0%
Sand/Soil/Seed	0.00	15,000.00	-15,000.00	0.0%
Course Maintenance Expense - Other	0.00	5,000.00	-5,000.00	0.0%
Total Course Maintenance Expense	7,501.57	150,200.00	-142,698.43	5.0%
Landscape Maintenance	150.00	40,000.00	-39,850.00	0.4%
Parks Operating Expenses				
Ball Field	0.00	19,000.00	-19,000.00	0.0%
Cleaning Facilities	0.00	0.00	0.00	0.0%
Skate and Dog Parks	0.00	500.00	-500.00	0.0%
Parks Operating Expenses - Other	0.00	0.00	0.00	0.0%
Total Parks Operating Expenses	0.00	19,500.00	-19,500.00	0.0%
Pro-Shop Expenses				
Miscellaneous	0.00	0.00	0.00	0.0%
Supplies	334.44	7,500.00	-7,165.56	4.5%
Tournament Expense	0.00	3,000.00	-3,000.00	0.0%
Total Pro-Shop Expenses	334.44	10,500.00	-10,165.56	3.2%

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Program Expenditures				
Baseball-Softball	0.00	1,500.00	-1,500.00	0.0%
Basketball	994.34	750.00	244.34	132.6%
Basketball-Tiny Tots	0.00	500.00	-500.00	0.0%
Craft Fair	0.00	3,500.00	-3,500.00	0.0%
Flag Football exp	0.00	2,000.00	-2,000.00	0.0%
New Program Expense	1,907.31	3,000.00	-1,092.69	63.6%
Soccer	160.83	250.00	-89.17	64.3%
Soccer-Tiny tots	0.00	250.00	-250.00	0.0%
Sports Shirts	0.00	3,500.00	-3,500.00	0.0%
Volleyball	0.00	100.00	-100.00	0.0%
Program Expenditures - Other	88.97	1,000.00	-911.03	8.9%
Total Program Expenditures	3,151.45	16,350.00	-13,198.55	19.3%
Rec Center Operating Expenses				
Janitorial	0.00	5,000.00	-5,000.00	0.0%
Pool Expense	811.83	20,000.00	-19,188.17	4.1%
Program Expenditures-Rec	0.00	10,000.00	-10,000.00	0.0%
Repairs & Maintenance General	325.50	10,000.00	-9,674.50	3.3%
Supplies	1,511.60	16,000.00	-14,488.40	9.4%
Rec Center Operating Expenses - Ot...	0.00	0.00	0.00	0.0%
Total Rec Center Operating Expenses	2,648.93	61,000.00	-58,351.07	4.3%
Television-Music	644.91	3,000.00	-2,355.09	21.5%
Utilities				
Electrical	5,169.19	68,600.00	-63,430.81	7.5%
Electrical 2	2,218.46	39,240.00	-37,021.54	5.7%
Natural Gas	5,309.90	25,000.00	-19,690.10	21.2%
Sewer	804.72	11,100.00	-10,295.28	7.2%
Trash	616.44	5,100.00	-4,483.56	12.1%
Water	592.20	34,700.00	-34,107.80	1.7%
Total Utilities	14,710.91	183,740.00	-169,029.09	8.0%
Water Rights	0.00	0.00	0.00	0.0%
Total Operating Expense	30,513.50	487,790.00	-457,276.50	6.3%
Payroll Expenses	150,875.58	1,164,599.00	-1,013,723.42	13.0%
Repairs and Maintenance				
Building Repair & Maintenance	16,663.90	185,000.00	-168,336.10	9.0%
Equipment Repairs & Maintenance	1,358.86	11,000.00	-9,641.14	12.4%
Repairs and Maintenance - Other	4,931.01	42,500.00	-37,568.99	11.6%
Total Repairs and Maintenance	22,953.77	238,500.00	-215,546.23	9.6%
Total Expense	273,900.96	2,364,909.00	-2,091,008.04	11.6%
Net Ordinary Income	203,270.79	410,982.00	-207,711.21	49.5%
Other Income/Expense				

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Other Income				
Transfer In	0.00	1,987,199.51	-1,987,199.51	0.0%
Total Other Income	0.00	1,987,199.51	-1,987,199.51	0.0%
Other Expense				
Capital Outlay				
Golf Course				
Building	0.00	0.00	0.00	0.0%
Cart Paths	0.00	20,000.00	-20,000.00	0.0%
Daisy Ditch	0.00	50,000.00	-50,000.00	0.0%
Golf Equipment				
Golf Maint Equip	0.00	83,000.00	-83,000.00	0.0%
Total Golf Equipment	0.00	83,000.00	-83,000.00	0.0%
Irrigation Back 9	0.00	0.00	0.00	0.0%
Irrigation System	0.00	0.00	0.00	0.0%
Misc Golf Improvements	0.00	205,000.00	-205,000.00	0.0%
River Pump	0.00	65,000.00	-65,000.00	0.0%
Golf Course - Other	0.00	0.00	0.00	0.0%
Total Golf Course	0.00	423,000.00	-423,000.00	0.0%
Rec Center Capital Improvements				
HVAC	0.00	0.00	0.00	0.0%
Pool Projects	0.00	30,000.00	-30,000.00	0.0%
Rec Building Improvements	0.00	400,000.00	-400,000.00	0.0%
Water Transfer Project	0.00	60,000.00	-60,000.00	0.0%
Total Rec Center Capital Improvements	0.00	490,000.00	-490,000.00	0.0%
Total Capital Outlay	0.00	913,000.00	-913,000.00	0.0%
Transfers Out	0.00	1,987,199.51	-1,987,199.51	0.0%
Total Other Expense	0.00	2,900,199.51	-2,900,199.51	0.0%
Net Other Income	0.00	-913,000.00	913,000.00	0.0%
Net Income	203,270.79	-502,018.00	705,288.79	-40.5%