

ALL FUNDS: Statement of Activities Budget to Actual

January through July 2022

	<u>Jan - Jul 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Misc. Income	7,000.00	0.00	7,000.00	100.0%
Non-Operating Income				
Conservation Trust Fund	14,833.34	25,000.00	-10,166.66	59.3%
Contributions				
Community Park Classic	100.00	9,500.00	-9,400.00	1.1%
Contributions - Other	550.00	8,500.00	-7,950.00	6.5%
Total Contributions	650.00	18,000.00	-17,350.00	3.6%
Gas Royalties	41,203.58	40,000.00	1,203.58	103.0%
Grants	40,039.48	35,000.00	5,039.48	114.4%
Interest Income	16,309.88	3,950.00	12,359.88	412.9%
Property Tax Revenue				
Abatement	-761.12			
Delinquent Taxes	0.24			
Dow Energy Impact Grant Proceed	13.19			
Interest on Abatements	-15.08			
Interest on Delinquent Taxes	554.02			
Specific Ownership Tax	66,997.31	135,000.00	-68,002.69	49.6%
Property Tax Revenue - Other	1,586,478.85	1,593,151.00	-6,672.15	99.6%
Total Property Tax Revenue	1,653,267.41	1,728,151.00	-74,883.59	95.7%
Rent Cafe				
Rental Income	6,660.00	15,600.00	-8,940.00	42.7%
Total Rent Cafe	6,660.00	15,600.00	-8,940.00	42.7%
Total Non-Operating Income	1,772,963.69	1,865,701.00	-92,737.31	95.0%
Operating Income				
Community Park Rental	0.00	0.00	0.00	0.0%
Course Income				
Advantage Club-Memberships	163,480.00	162,000.00	1,480.00	100.9%
Cart Fees	80,810.55	130,000.00	-49,189.45	62.2%
Discounts	-8.35	-7,000.00	6,991.65	0.1%
Driving Range	9,860.00	24,000.00	-14,140.00	41.1%
Gift card	-1,050.00	5,000.00	-6,050.00	-21.0%
Golf Customer PrePaid	21,178.00	15,000.00	6,178.00	141.2%
Green Fees	144,778.11	248,000.00	-103,221.89	58.4%
Tournament Income	3,500.00	10,000.00	-6,500.00	35.0%
Course Income - Other	746.38			
Total Course Income	423,294.69	587,000.00	-163,705.31	72.1%
Golf Pro Shop Sales				
Balls-Gloves	10,677.53	22,000.00	-11,322.47	48.5%
Hard Goods	16,733.61	29,500.00	-12,766.39	56.7%
Headwear	4,311.83	16,500.00	-12,188.17	26.1%
Soft Goods	17,819.19	31,000.00	-13,180.81	57.5%
Total Golf Pro Shop Sales	49,542.16	99,000.00	-49,457.84	50.0%

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Program Income				
Baseball				
Tee Ball	2,079.67	2,500.00	-420.33	83.2%
Baseball - Other	3,286.84	4,000.00	-713.16	82.2%
Total Baseball	5,366.51	6,500.00	-1,133.49	82.6%
Basketball	1,332.50	3,000.00	-1,667.50	44.4%
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	240.00	4,000.00	-3,760.00	6.0%
Flag Football Tiny Tots	0.00	0.00	0.00	0.0%
New P&R Programs	6,695.84	8,500.00	-1,804.16	78.8%
Scholarship Discount	237.00	-500.00	737.00	-47.4%
Soccer	585.00	0.00	585.00	100.0%
Soccer-Tiny Tot	2,454.74	2,000.00	454.74	122.7%
Sports Shirts	0.00	0.00	0.00	0.0%
Volleyball	1,200.00	0.00	1,200.00	100.0%
Wrestling				
Wrestling-Youth	0.00	0.00	0.00	0.0%
Wrestling - Other	770.00	1,500.00	-730.00	51.3%
Total Wrestling	770.00	1,500.00	-730.00	51.3%
Total Program Income	18,881.59	40,000.00	-21,118.41	47.2%
Rec Sales				
Charge for Services	3,552.11	1,890.00	1,662.11	187.9%
Credit Card Fee Income	2,646.22			
Day Passes	25,185.06	35,000.00	-9,814.94	72.0%
Fitness Classes	2,925.04	7,200.00	-4,274.96	40.6%
Memberships				
Membership In District				
Adult Memberships	21,309.00	42,000.00	-20,691.00	50.7%
Adult Monthly	35,886.70	55,000.00	-19,113.30	65.2%
Family In-District	4,388.87	20,000.00	-15,611.13	21.9%
Family Month	8,001.06	9,500.00	-1,498.94	84.2%
Youth-Memberships	858.00	3,750.00	-2,892.00	22.9%
Youth Monthly	10,964.31	15,000.00	-4,035.69	73.1%
Membership In District - Other	0.00	0.00	0.00	0.0%
Total Membership In District	81,407.94	145,250.00	-63,842.06	56.0%
Memberships Out of District				
Out of District Monthly	7,040.00	10,000.00	-2,960.00	70.4%
Memberships Out of District - Other	2,712.75	3,500.00	-787.25	77.5%
Total Memberships Out of District	9,752.75	13,500.00	-3,747.25	72.2%
Total Memberships	91,160.69	158,750.00	-67,589.31	57.4%
Misc. Program Income	-5.28	350.00	-355.28	-1.5%

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Punch Pass	432.00			
Rentals-Room & Equip	17,515.00	9,000.00	8,515.00	194.6%
Sale of Goods	12,031.92	11,000.00	1,031.92	109.4%
Silver Sneakers & Active Fit	4,470.09	6,000.00	-1,529.91	74.5%
Swim Lessons	5,488.56	15,000.00	-9,511.44	36.6%
Universal Tickets	6,363.87	8,000.00	-1,636.13	79.5%
Total Rec Sales	171,765.28	252,190.00	-80,424.72	68.1%
Total Operating Income	663,483.72	978,190.00	-314,706.28	67.8%
Total Income	2,443,447.41	2,843,891.00	-400,443.59	85.9%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	2,114.00	15,000.00	-12,886.00	14.1%
Hard Goods	24,832.69	17,000.00	7,832.69	146.1%
Headwear	8,458.24	8,000.00	458.24	105.7%
Soft Goods	5,356.28	25,000.00	-19,643.72	21.4%
Total Pro Shop Cost of Goods Sold	40,761.21	65,000.00	-24,238.79	62.7%
Rec Center Cost of goods sold	4,750.03	3,000.00	1,750.03	158.3%
Total Cost of Goods Sold	45,511.24	68,000.00	-22,488.76	66.9%
Total COGS	45,511.24	68,000.00	-22,488.76	66.9%
Gross Profit	2,397,936.17	2,775,891.00	-377,954.83	86.4%
Expense				
Depreciation Expense	0.00	0.00	0.00	0.0%
General and Administrative				
Accounting	27,499.98	55,000.00	-27,500.02	50.0%
Advertising and Promotion	5,120.81	58,500.00	-53,379.19	8.8%
Bankcard Fees	9,699.52	12,500.00	-2,800.48	77.6%
Computer and Internet Expenses				
Website	9,668.96	8,000.00	1,668.96	120.9%
Computer and Internet Expenses - O...	19,992.39	24,750.00	-4,757.61	80.8%
Total Computer and Internet Expenses	29,661.35	32,750.00	-3,088.65	90.6%
Contingency	0.00	40,000.00	-40,000.00	0.0%
Director Compensation	1,000.00	2,400.00	-1,400.00	41.7%
District Oversight Management	47,500.02	95,000.00	-47,499.98	50.0%
Elections	1,037.18	16,000.00	-14,962.82	6.5%
Employee Background Verif	234.24	500.00	-265.76	46.8%
Insurance Expense				
Property & Liability	22,167.00	45,000.00	-22,833.00	49.3%
Workers Comp	7,371.00	16,000.00	-8,629.00	46.1%
Total Insurance Expense	29,538.00	61,000.00	-31,462.00	48.4%
Licenses	150.00			

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Marketing	56,003.99			
Misc. Expense	205.12	2,500.00	-2,294.88	8.2%
Office Equipment	12,637.58	6,000.00	6,637.58	210.6%
Office Supplies	2,770.44	7,750.00	-4,979.56	35.7%
Payroll Services	4,050.00	8,100.00	-4,050.00	50.0%
Postage & Freight	1,277.30	2,920.00	-1,642.70	43.7%
Printing	2,045.34	1,500.00	545.34	136.4%
Professional Fees				
Audit-Statutory	8,500.00	10,000.00	-1,500.00	85.0%
Legal	0.00	10,000.00	-10,000.00	0.0%
Total Professional Fees	8,500.00	20,000.00	-11,500.00	42.5%
Security & Cameras	2,693.56	2,500.00	193.56	107.7%
Telephone Expense	0.00	0.00	0.00	0.0%
Training/Dues/Subscriptions	3,919.41	7,100.00	-3,180.59	55.2%
Total General and Administrative	245,543.84	432,020.00	-186,476.16	56.8%
Loss in Edge Fund	17,173.15			
Non-Operating Expense				
Treasurer's Fees	31,725.35	42,000.00	-10,274.65	75.5%
Total Non-Operating Expense	31,725.35	42,000.00	-10,274.65	75.5%
Operating Expense				
Automobile Expense	1,471.74	1,000.00	471.74	147.2%
Community Park Golf Classic	0.00	2,500.00	-2,500.00	0.0%
Course Maintenance Expense				
Chemicals & Fertilizer	39,017.24	35,000.00	4,017.24	111.5%
Equipment Repairs	298.33	0.00	298.33	100.0%
Flowers	2,441.43	1,200.00	1,241.43	203.5%
Gas/Oil	21,481.07	28,000.00	-6,518.93	76.7%
Irrigation Repairs	2,631.67	35,000.00	-32,368.33	7.5%
Maintenance Supplies/Equipment	31,795.58	30,000.00	1,795.58	106.0%
Maintenance Uniforms	0.00	1,000.00	-1,000.00	0.0%
Sand/Soil/Seed	4,242.67	15,000.00	-10,757.33	28.3%
Course Maintenance Expense - Other	0.00	5,000.00	-5,000.00	0.0%
Total Course Maintenance Expense	101,907.99	150,200.00	-48,292.01	67.8%
Landscape Maintenance	18,940.38	40,000.00	-21,059.62	47.4%
Parks Operating Expenses				
Ball Field	12,343.88	19,000.00	-6,656.12	65.0%
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	12,343.88	19,500.00	-7,156.12	63.3%
Pro-Shop Expenses				
Miscellaneous	105.91	0.00	105.91	100.0%
Supplies	6,418.73	7,500.00	-1,081.27	85.6%

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Tournament Expense	2,685.19	3,000.00	-314.81	89.5%
Total Pro-Shop Expenses	9,209.83	10,500.00	-1,290.17	87.7%
Program Expenditures				
Baseball-Softball	1,840.26	1,500.00	340.26	122.7%
Basketball	994.34	750.00	244.34	132.6%
Basketball-Tiny Tots	0.00	500.00	-500.00	0.0%
Craft Fair	501.00	3,500.00	-2,999.00	14.3%
Flag Football exp	0.00	2,000.00	-2,000.00	0.0%
Movies under the Stars	1,871.50			
New Program Expense	9,474.09	3,000.00	6,474.09	315.8%
Scholarships	75.00			
Soccer	611.86	250.00	361.86	244.7%
Soccer-Tiny tots	45.00	250.00	-205.00	18.0%
Sports Shirts	101.55	3,500.00	-3,398.45	2.9%
Tee Ball	325.22			
Volleyball	64.00	100.00	-36.00	64.0%
Wrestling	835.86			
Program Expenditures - Other	59.58	1,000.00	-940.42	6.0%
Total Program Expenditures	16,799.26	16,350.00	449.26	102.7%
Rec Center Operating Expenses				
Janitorial	0.00	5,000.00	-5,000.00	0.0%
Pool Expense	4,906.50	20,000.00	-15,093.50	24.5%
Program Expenditures-Rec	0.00	10,000.00	-10,000.00	0.0%
Repairs & Maintenance General	2,865.50	10,000.00	-7,134.50	28.7%
Supplies	5,936.09	16,000.00	-10,063.91	37.1%
Rec Center Operating Expenses - Ot...	0.00	0.00	0.00	0.0%
Total Rec Center Operating Expenses	13,708.09	61,000.00	-47,291.91	22.5%
Television-Music	1,532.31	3,000.00	-1,467.69	51.1%
Utilities				
Electrical	32,278.65	68,600.00	-36,321.35	47.1%
Electrical 2	14,547.20	39,240.00	-24,692.80	37.1%
Natural Gas	18,186.39	25,000.00	-6,813.61	72.7%
Sewer	4,800.32	11,100.00	-6,299.68	43.2%
Trash	2,474.89	5,100.00	-2,625.11	48.5%
Water	15,136.53	34,700.00	-19,563.47	43.6%
Total Utilities	87,423.98	183,740.00	-96,316.02	47.6%
Water Rights	0.00	0.00	0.00	0.0%
Total Operating Expense	263,337.46	487,790.00	-224,452.54	54.0%
Payroll Expenses				
Employee Insurance	52,765.03	136,612.00	-83,846.97	38.6%
Payroll Taxes	46,883.89	76,162.00	-29,278.11	61.6%

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Retirement Account	6,247.12	14,200.00	-7,952.88	44.0%
Wages	554,273.78	937,625.00	-383,351.22	59.1%
Payroll Expenses - Other	0.00	0.00	0.00	0.0%
Total Payroll Expenses	660,169.82	1,164,599.00	-504,429.18	56.7%
Repairs and Maintenance				
Building Repair & Maintenance	87,084.81	185,000.00	-97,915.19	47.1%
Equipment Repairs & Maintenance	1,664.45	11,000.00	-9,335.55	15.1%
Repairs and Maintenance - Other	24,454.27	42,500.00	-18,045.73	57.5%
Total Repairs and Maintenance	113,203.53	238,500.00	-125,296.47	47.5%
Total Expense	1,331,153.15	2,364,909.00	-1,033,755.85	56.3%
Net Ordinary Income	1,066,783.02	410,982.00	655,801.02	259.6%
Other Income/Expense				
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	70,000.00	-70,000.00	0.0%
Daisy Ditch	0.00	0.00	0.00	0.0%
Golf Equipment				
Golf Maint Equip	58,065.85	83,000.00	-24,934.15	70.0%
Total Golf Equipment	58,065.85	83,000.00	-24,934.15	70.0%
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	58,065.85	423,000.00	-364,934.15	13.7%
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	87,113.33	400,000.00	-312,886.67	21.8%
Water Transfer Project	15,905.05	60,000.00	-44,094.95	26.5%
Total Rec Center Capital Improvements	103,018.38	490,000.00	-386,981.62	21.0%
Total Capital Outlay	161,084.23	913,000.00	-751,915.77	17.6%
Transfers Out	0.00	1,987,199.51	-1,987,199.51	0.0%

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Total Other Expense	161,084.23	2,900,199.51	-2,739,115.28	5.6%
Net Other Income	-161,084.23	-913,000.00	751,915.77	17.6%
Net Income	<u>905,698.79</u>	<u>-502,018.00</u>	<u>1,407,716.79</u>	<u>-180.4%</u>