

ALL FUNDS: Statement of Activities Budget to Actual

January through June 2022

	<u>Jan - Jun 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Misc. Income	6,894.09	0.00	6,894.09	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	<u>650.00</u>	<u>18,000.00</u>	<u>-17,350.00</u>	<u>3.6%</u>
Gas Royalties	34,231.85	40,000.00	-5,768.15	85.6%
Grants	15,039.48	35,000.00	-19,960.52	43.0%
Interest Income	10,975.10	3,950.00	7,025.10	277.9%
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	477.69			
Specific Ownership Tax	57,248.66	135,000.00	-77,751.34	42.4%
Property Tax Revenue - Other	1,582,933.49	1,593,151.00	-10,217.51	99.4%
Total Property Tax Revenue	<u>1,639,897.07</u>	<u>1,728,151.00</u>	<u>-88,253.93</u>	<u>94.9%</u>
Rent Cafe				
Rental Income	6,110.00	15,600.00	-9,490.00	39.2%
Total Rent Cafe	<u>6,110.00</u>	<u>15,600.00</u>	<u>-9,490.00</u>	<u>39.2%</u>
Total Non-Operating Income	<u>1,721,736.84</u>	<u>1,865,701.00</u>	<u>-143,964.16</u>	<u>92.3%</u>
Operating Income				
Community Park Rental	0.00	0.00	0.00	0.0%
Course Income				
Advantage Club-Memberships	151,930.00	162,000.00	-10,070.00	93.8%
Cart Fees	60,497.00	130,000.00	-69,503.00	46.5%
Discounts	-8.35	-7,000.00	6,991.65	0.1%
Driving Range	7,615.00	24,000.00	-16,385.00	31.7%
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	105,137.36	248,000.00	-142,862.64	42.4%
Tournament Income	3,500.00	10,000.00	-6,500.00	35.0%
Course Income - Other	746.38			
Total Course Income	<u>349,545.39</u>	<u>587,000.00</u>	<u>-237,454.61</u>	<u>59.5%</u>
Golf Pro Shop Sales				
Balls-Gloves	7,549.49	22,000.00	-14,450.51	34.3%
Hard Goods	12,828.60	29,500.00	-16,671.40	43.5%
Headwear	3,174.21	16,500.00	-13,325.79	19.2%
Soft Goods	13,442.51	31,000.00	-17,557.49	43.4%
Total Golf Pro Shop Sales	<u>36,994.81</u>	<u>99,000.00</u>	<u>-62,005.19</u>	<u>37.4%</u>

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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	1,295.00	3,000.00	-1,705.00	43.2%
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	65.00	4,000.00	-3,935.00	1.6%
Flag Football Tiny Tots	0.00	0.00	0.00	0.0%
New P&R Programs	6,173.53	8,500.00	-2,326.47	72.6%
Scholarship Discount	134.00	-500.00	634.00	-26.8%
Soccer	45.00	0.00	45.00	100.0%
Soccer-Tiny Tot	2,009.74	2,000.00	9.74	100.5%
Sports Shirts	0.00	0.00	0.00	0.0%
Volleyball	525.00	0.00	525.00	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	16,383.78	40,000.00	-23,616.22	41.0%
Rec Sales				
Charge for Services	3,168.11	1,890.00	1,278.11	167.6%
Credit Card Fee Income	2,239.84			
Day Passes	21,611.06	35,000.00	-13,388.94	61.7%
Fitness Classes	2,685.04	7,200.00	-4,514.96	37.3%
Memberships				
Membership In District				
Adult Memberships	19,629.00	42,000.00	-22,371.00	46.7%
Adult Monthly	30,744.20	55,000.00	-24,255.80	55.9%
Family In-District	2,936.37	20,000.00	-17,063.63	14.7%
Family Month	6,491.57	9,500.00	-3,008.43	68.3%
Youth-Memberships	858.00	3,750.00	-2,892.00	22.9%
Youth Monthly	9,196.31	15,000.00	-5,803.69	61.3%
Membership In District - Other	0.00	0.00	0.00	0.0%
Total Membership In District	69,855.45	145,250.00	-75,394.55	48.1%
Memberships Out of District				
Out of District Monthly	6,160.00	10,000.00	-3,840.00	61.6%
Memberships Out of District - Other	2,712.75	3,500.00	-787.25	77.5%
Total Memberships Out of District	8,872.75	13,500.00	-4,627.25	65.7%
Total Memberships	78,728.20	158,750.00	-80,021.80	49.6%
Misc. Program Income	151.48	350.00	-198.52	43.3%

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Punch Pass	396.00			
Rentals-Room & Equip	16,702.00	9,000.00	7,702.00	185.6%
Sale of Goods	10,537.84	11,000.00	-462.16	95.8%
Silver Sneakers & Active Fit	3,667.59	6,000.00	-2,332.41	61.1%
Swim Lessons	4,549.68	15,000.00	-10,450.32	30.3%
Universal Tickets	5,783.87	8,000.00	-2,216.13	72.3%
Total Rec Sales	150,220.71	252,190.00	-101,969.29	59.6%
Total Operating Income	553,144.69	978,190.00	-425,045.31	56.5%
Total Income	2,281,775.62	2,843,891.00	-562,115.38	80.2%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	-867.92	15,000.00	-15,867.92	-5.8%
Hard Goods	21,599.79	17,000.00	4,599.79	127.1%
Headwear	7,259.48	8,000.00	-740.52	90.7%
Soft Goods	5,467.86	25,000.00	-19,532.14	21.9%
Total Pro Shop Cost of Goods Sold	33,459.21	65,000.00	-31,540.79	51.5%
Rec Center Cost of goods sold	4,750.03	3,000.00	1,750.03	158.3%
Total Cost of Goods Sold	38,209.24	68,000.00	-29,790.76	56.2%
Total COGS	38,209.24	68,000.00	-29,790.76	56.2%
Gross Profit	2,243,566.38	2,775,891.00	-532,324.62	80.8%
Expense				
Depreciation Expense	0.00	0.00	0.00	0.0%
General and Administrative				
Accounting	22,916.65	55,000.00	-32,083.35	41.7%
Advertising and Promotion	40,780.03	58,500.00	-17,719.97	69.7%
Bankcard Fees	7,792.41	12,500.00	-4,707.59	62.3%
Computer and Internet Expenses				
Website	9,668.96	8,000.00	1,668.96	120.9%
Computer and Internet Expenses - O...	26,714.94	24,750.00	1,964.94	107.9%
Total Computer and Internet Expenses	36,383.90	32,750.00	3,633.90	111.1%
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	39,583.35	95,000.00	-55,416.65	41.7%
Elections	1,005.29	16,000.00	-14,994.71	6.3%
Employee Background Verif	80.00	500.00	-420.00	16.0%
Insurance Expense				
Property & Liability	22,167.00	45,000.00	-22,833.00	49.3%
Workers Comp	6,110.00	16,000.00	-9,890.00	38.2%
Total Insurance Expense	28,277.00	61,000.00	-32,723.00	46.4%
Licenses	150.00			

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Misc. Expense	160.19	2,500.00	-2,339.81	6.4%
Office Equipment	4,167.04	6,000.00	-1,832.96	69.5%
Office Supplies	2,236.57	7,750.00	-5,513.43	28.9%
Payroll Services	3,375.00	8,100.00	-4,725.00	41.7%
Postage & Freight	1,142.30	2,920.00	-1,777.70	39.1%
Printing	2,045.34	1,500.00	545.34	136.4%
Professional Fees				
Audit-Statutory	7,000.00	10,000.00	-3,000.00	70.0%
Legal	0.00	10,000.00	-10,000.00	0.0%
Total Professional Fees	7,000.00	20,000.00	-13,000.00	35.0%
Security & Cameras	2,303.52	2,500.00	-196.48	92.1%
Telephone Expense	0.00	0.00	0.00	0.0%
Training/Dues/Subscriptions	3,851.41	7,100.00	-3,248.59	54.2%
General and Administrative - Other	-25.00			
Total General and Administrative	204,225.00	432,020.00	-227,795.00	47.3%
Loss in Edge Fund	20,584.32			
Non-Operating Expense				
Treasurer's Fees	31,652.93	42,000.00	-10,347.07	75.4%
Total Non-Operating Expense	31,652.93	42,000.00	-10,347.07	75.4%
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	38,688.06	35,000.00	3,688.06	110.5%
Equipment Repairs	298.33	0.00	298.33	100.0%
Flowers	1,682.67	1,200.00	482.67	140.2%
Gas/Oil	13,189.32	28,000.00	-14,810.68	47.1%
Irrigation Repairs	1,767.80	35,000.00	-33,232.20	5.1%
Maintenance Supplies/Equipment	28,596.84	30,000.00	-1,403.16	95.3%
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	88,465.69	150,200.00	-61,734.31	58.9%
Landscape Maintenance	14,433.82	40,000.00	-25,566.18	36.1%
Parks Operating Expenses				
Ball Field	7,947.88	19,000.00	-11,052.12	41.8%
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	7,947.88	19,500.00	-11,552.12	40.8%
Pro-Shop Expenses				
Miscellaneous	0.00	0.00	0.00	0.0%
Supplies	5,413.32	7,500.00	-2,086.68	72.2%

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Tournament Expense	1,231.18	3,000.00	-1,768.82	41.0%
Total Pro-Shop Expenses	6,644.50	10,500.00	-3,855.50	63.3%
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	0.00			
New Program Expense	3,619.93	3,000.00	619.93	120.7%
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	9,073.60	16,350.00	-7,276.40	55.5%
Rec Center Operating Expenses				
Janitorial	0.00	5,000.00	-5,000.00	0.0%
Pool Expense	4,826.84	20,000.00	-15,173.16	24.1%
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	3,960.37	16,000.00	-12,039.63	24.8%
Rec Center Operating Expenses - Ot...	0.00	0.00	0.00	0.0%
Total Rec Center Operating Expenses	11,652.71	61,000.00	-49,347.29	19.1%
Television-Music	1,349.83	3,000.00	-1,650.17	45.0%
Utilities				
Electrical	25,065.10	68,600.00	-43,534.90	36.5%
Electrical 2	10,788.71	39,240.00	-28,451.29	27.5%
Natural Gas	15,796.20	25,000.00	-9,203.80	63.2%
Sewer	3,995.60	11,100.00	-7,104.40	36.0%
Trash	2,241.65	5,100.00	-2,858.35	44.0%
Water	6,144.21	34,700.00	-28,555.79	17.7%
Total Utilities	64,031.47	183,740.00	-119,708.53	34.8%
Water Rights	0.00	0.00	0.00	0.0%
Total Operating Expense	205,071.24	487,790.00	-282,718.76	42.0%
Payroll Expenses	509,419.44	1,164,599.00	-655,179.56	43.7%
Repairs and Maintenance				
Building Repair & Maintenance	79,272.80	185,000.00	-105,727.20	42.9%
Equipment Repairs & Maintenance	1,475.06	11,000.00	-9,524.94	13.4%

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Repairs and Maintenance - Other	24,324.27	42,500.00	-18,175.73	57.2%
Total Repairs and Maintenance	105,072.13	238,500.00	-133,427.87	44.1%
Total Expense	1,076,025.06	2,364,909.00	-1,288,883.94	45.5%
Net Ordinary Income	1,167,541.32	410,982.00	756,559.32	284.1%
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	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	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	28,913.90	400,000.00	-371,086.10	7.2%
Water Transfer Project	15,382.55	60,000.00	-44,617.45	25.6%
Total Rec Center Capital Improvements	44,296.45	490,000.00	-445,703.55	9.0%
Total Capital Outlay	102,362.30	913,000.00	-810,637.70	11.2%
Transfers Out	0.00	1,987,199.51	-1,987,199.51	0.0%
Total Other Expense	102,362.30	2,900,199.51	-2,797,837.21	3.5%
Net Other Income	-102,362.30	-913,000.00	810,637.70	11.2%
Net Income	1,065,179.02	-502,018.00	1,567,197.02	-212.2%