

**ALL FUNDS: Statement of Activities Budget to Actual**

January through October 2022

	Jan - Oct 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Misc. Income	7,000.00	0.00	7,000.00	100.0%
<b>Non-Operating Income</b>				
Conservation Trust Fund Contributions	21,583.10	25,000.00	-3,416.90	86.3%
	2,369.00	8,500.00	-6,131.00	27.9%
Gas Royalties	62,307.41	40,000.00	22,307.41	155.8%
Grants	40,039.48	35,000.00	5,039.48	114.4%
Interest Income	41,014.38	3,950.00	37,064.38	1,038.3%
<b>Property Tax Revenue</b>				
Abatement	-761.12			
Delinquent Taxes	0.24			
Dow Energy Impact Grant Proceed	13.19			
Interest on Abatements	-15.08			
Interest on Delinquent Taxes	720.39			
Specific Ownership Tax	101,155.80	135,000.00	-33,844.20	74.9%
Property Tax Revenue - Other	1,590,099.50	1,593,151.00	-3,051.50	99.8%
<b>Total Property Tax Revenue</b>	<b>1,691,212.92</b>	<b>1,728,151.00</b>	<b>-36,938.08</b>	<b>97.9%</b>
Rental Income	10,570.00	15,600.00	-5,030.00	67.8%
<b>Total Non-Operating Income</b>	<b>1,869,096.29</b>	<b>1,856,201.00</b>	<b>12,895.29</b>	<b>100.7%</b>
<b>Operating Income</b>				
Community Park Rental	0.00	0.00	0.00	0.0%
<b>Course Income</b>				
Advantage Club-Memberships	167,925.00	162,000.00	5,925.00	103.7%
Cart Fees	146,968.55	130,000.00	16,968.55	113.1%
Discounts	-8.35	-7,000.00	6,991.65	0.1%
Driving Range	17,270.00	24,000.00	-6,730.00	72.0%
Gift card	-6,144.22	5,000.00	-11,144.22	-122.9%
Golf Customer PrePaid	30,783.00	15,000.00	15,783.00	205.2%
Green Fees	266,994.61	248,000.00	18,994.61	107.7%
<b>Tournament Income</b>				
Community Park Classic	4,390.00	9,500.00	-5,110.00	46.2%
Tournament Income - Other	16,186.00	10,000.00	6,186.00	161.9%
<b>Total Tournament Income</b>	<b>20,576.00</b>	<b>19,500.00</b>	<b>1,076.00</b>	<b>105.5%</b>
Course Income - Other	746.38			
<b>Total Course Income</b>	<b>645,110.97</b>	<b>596,500.00</b>	<b>48,610.97</b>	<b>108.1%</b>
<b>Golf Pro Shop Sales</b>				
Balls-Gloves	23,910.18	22,000.00	1,910.18	108.7%
Hard Goods	32,368.16	29,500.00	2,868.16	109.7%
Headwear	8,177.66	16,500.00	-8,322.34	49.6%
Soft Goods	41,169.57	31,000.00	10,169.57	132.8%
<b>Total Golf Pro Shop Sales</b>	<b>105,625.57</b>	<b>99,000.00</b>	<b>6,625.57</b>	<b>106.7%</b>
<b>Program Income</b>				
Baseball				

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Tee Ball	2,079.67	2,500.00	-420.33	83.2%
Baseball - Other	3,286.84	4,000.00	-713.16	82.2%
<b>Total Baseball</b>	<b>5,366.51</b>	<b>6,500.00</b>	<b>-1,133.49</b>	<b>82.6%</b>
Basketball	4,265.00	3,000.00	1,265.00	142.2%
Basketball-Tiny Tot	0.00	3,000.00	-3,000.00	0.0%
Craft Fair	9,750.00	12,000.00	-2,250.00	81.3%
Flag Football	1,215.00	4,000.00	-2,785.00	30.4%
Flag Football Tiny Tots	0.00	0.00	0.00	0.0%
Movies under the Stars	1,250.00			
New P&R Programs	9,737.81	8,500.00	1,237.81	114.6%
Scholarship Discount	237.00	-500.00	737.00	-47.4%
Soccer	630.00	0.00	630.00	100.0%
Soccer-Tiny Tot	2,519.74	2,000.00	519.74	126.0%
Sports Shirts	0.00	0.00	0.00	0.0%
Volleyball	1,774.04	0.00	1,774.04	100.0%
Wrestling				
Wrestling-Youth	0.00	0.00	0.00	0.0%
Wrestling - Other	840.00	1,500.00	-660.00	56.0%
<b>Total Wrestling</b>	<b>840.00</b>	<b>1,500.00</b>	<b>-660.00</b>	<b>56.0%</b>
<b>Total Program Income</b>	<b>37,585.10</b>	<b>40,000.00</b>	<b>-2,414.90</b>	<b>94.0%</b>
<b>Rec Sales</b>				
Charge for Services	5,144.11	1,890.00	3,254.11	272.2%
Credit Card Fee Income	4,011.91			
Day Passes	31,718.06	35,000.00	-3,281.94	90.6%
Fitness Classes	2,995.04	7,200.00	-4,204.96	41.6%
<b>Memberships</b>				
<b>Membership In District</b>				
Adult Memberships	26,782.00	42,000.00	-15,218.00	63.8%
Adult Monthly	50,298.20	55,000.00	-4,701.80	91.5%
Family In-District	7,293.87	20,000.00	-12,706.13	36.5%
Family Month	9,968.31	9,500.00	468.31	104.9%
Youth-Memberships	1,173.00	3,750.00	-2,577.00	31.3%
Youth Monthly	14,627.35	15,000.00	-372.65	97.5%
Membership In District - Other	0.00	0.00	0.00	0.0%
<b>Total Membership In District</b>	<b>110,142.73</b>	<b>145,250.00</b>	<b>-35,107.27</b>	<b>75.8%</b>
<b>Memberships Out of District</b>				
Out of District Monthly	9,770.25	10,000.00	-229.75	97.7%
Memberships Out of District - Other	2,712.75	3,500.00	-787.25	77.5%
<b>Total Memberships Out of District</b>	<b>12,483.00</b>	<b>13,500.00</b>	<b>-1,017.00</b>	<b>92.5%</b>
<b>Total Memberships</b>	<b>122,625.73</b>	<b>158,750.00</b>	<b>-36,124.27</b>	<b>77.2%</b>
Misc. Program Income	42.92	350.00	-307.08	12.3%
Punch Pass	756.00			

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Rentals-Room & Equip	22,849.00	9,000.00	13,849.00	253.9%
Sale of Goods	14,881.18	11,000.00	3,881.18	135.3%
Silver Sneakers & Active Fit	6,332.59	6,000.00	332.59	105.5%
Swim Lessons	7,027.06	15,000.00	-7,972.94	46.8%
Universal Tickets	8,173.87	8,000.00	173.87	102.2%
<b>Total Rec Sales</b>	<b>226,557.47</b>	<b>252,190.00</b>	<b>-25,632.53</b>	<b>89.8%</b>
<b>Total Operating Income</b>	<b>1,014,879.11</b>	<b>987,690.00</b>	<b>27,189.11</b>	<b>102.8%</b>
<b>Total Income</b>	<b>2,890,975.40</b>	<b>2,843,891.00</b>	<b>47,084.40</b>	<b>101.7%</b>
<b>Cost of Goods Sold</b>				
<b>Cost of Goods Sold</b>				
<b>Pro Shop Cost of Goods Sold</b>				
Balls/Gloves	10,989.58	15,000.00	-4,010.42	73.3%
Hard Goods	39,523.28	17,000.00	22,523.28	232.5%
Headwear	11,144.94	8,000.00	3,144.94	139.3%
Soft Goods	22,715.14	25,000.00	-2,284.86	90.9%
<b>Total Pro Shop Cost of Goods Sold</b>	<b>84,372.94</b>	<b>65,000.00</b>	<b>19,372.94</b>	<b>129.8%</b>
<b>Rec Center Cost of goods sold</b>	<b>8,976.85</b>	<b>3,000.00</b>	<b>5,976.85</b>	<b>299.2%</b>
<b>Total Cost of Goods Sold</b>	<b>93,349.79</b>	<b>68,000.00</b>	<b>25,349.79</b>	<b>137.3%</b>
<b>Total COGS</b>	<b>93,349.79</b>	<b>68,000.00</b>	<b>25,349.79</b>	<b>137.3%</b>
<b>Gross Profit</b>	<b>2,797,625.61</b>	<b>2,775,891.00</b>	<b>21,734.61</b>	<b>100.8%</b>
<b>Expense</b>				
Depreciation Expense	0.00	0.00	0.00	0.0%
<b>General and Administrative</b>				
Accounting	41,249.97	55,000.00	-13,750.03	75.0%
Advertising and Promotion	9,017.47	58,500.00	-49,482.53	15.4%
Bankcard Fees	16,762.59	12,500.00	4,262.59	134.1%
<b>Computer and Internet Expenses</b>				
Website	19,629.76	8,000.00	11,629.76	245.4%
Computer and Internet Expenses - O...	25,414.29	24,750.00	664.29	102.7%
<b>Total Computer and Internet Expenses</b>	<b>45,044.05</b>	<b>32,750.00</b>	<b>12,294.05</b>	<b>137.5%</b>
Contingency	0.00	40,000.00	-40,000.00	0.0%
Director Compensation	1,700.00	2,400.00	-700.00	70.8%
District Oversight Management	71,250.03	95,000.00	-23,749.97	75.0%
Elections	1,037.18	16,000.00	-14,962.82	6.5%
Employee Background Verif	254.24	500.00	-245.76	50.8%
<b>Insurance Expense</b>				
Property & Liability	33,463.00	45,000.00	-11,537.00	74.4%
Workers Comp	9,893.00	16,000.00	-6,107.00	61.8%
<b>Total Insurance Expense</b>	<b>43,356.00</b>	<b>61,000.00</b>	<b>-17,644.00</b>	<b>71.1%</b>
Licenses	340.00			
Marketing	82,376.64			

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Misc. Expense	373.20	2,500.00	-2,126.80	14.9%
Office Equipment	13,313.24	6,000.00	7,313.24	221.9%
Office Supplies	4,346.11	7,750.00	-3,403.89	56.1%
Payroll Services	6,075.00	8,100.00	-2,025.00	75.0%
Postage & Freight	1,866.02	2,920.00	-1,053.98	63.9%
Printing	2,041.43	1,500.00	541.43	136.1%
Professional Fees				
Audit-Statutory	8,500.00	10,000.00	-1,500.00	85.0%
Legal	4,367.96	10,000.00	-5,632.04	43.7%
<b>Total Professional Fees</b>	<b>12,867.96</b>	<b>20,000.00</b>	<b>-7,132.04</b>	<b>64.3%</b>
Security & Cameras	3,016.05	2,500.00	516.05	120.6%
Telephone Expense	500.00	0.00	500.00	100.0%
Training/Dues/Subscriptions	4,756.98	7,100.00	-2,343.02	67.0%
General and Administrative - Other	-50.00			
<b>Total General and Administrative</b>	<b>361,494.16</b>	<b>432,020.00</b>	<b>-70,525.84</b>	<b>83.7%</b>
Loss in Edge Fund	13,758.20			
Non-Operating Expense				
Treasurer's Fees	31,801.10	42,000.00	-10,198.90	75.7%
<b>Total Non-Operating Expense</b>	<b>31,801.10</b>	<b>42,000.00</b>	<b>-10,198.90</b>	<b>75.7%</b>
Operating Expense				
Automobile Expense	1,471.74	1,000.00	471.74	147.2%
Course Maintenance Expense				
Chemicals & Fertilizer	48,034.71	35,000.00	13,034.71	137.2%
Equipment Repairs	298.33	0.00	298.33	100.0%
Flowers	2,441.43	1,200.00	1,241.43	203.5%
Gas/Oil	34,812.78	28,000.00	6,812.78	124.3%
Irrigation Repairs	3,313.85	35,000.00	-31,686.15	9.5%
Maintenance Supplies/Equipment	46,047.10	30,000.00	16,047.10	153.5%
Maintenance Uniforms	850.23	1,000.00	-149.77	85.0%
Sand/Soil/Seed	8,652.67	15,000.00	-6,347.33	57.7%
Course Maintenance Expense - Other	0.00	5,000.00	-5,000.00	0.0%
<b>Total Course Maintenance Expense</b>	<b>144,451.10</b>	<b>150,200.00</b>	<b>-5,748.90</b>	<b>96.2%</b>
Landscape Maintenance	34,514.87	40,000.00	-5,485.13	86.3%
Parks Operating Expenses				
Ball Field	19,952.88	19,000.00	952.88	105.0%
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%
<b>Total Parks Operating Expenses</b>	<b>19,952.88</b>	<b>19,500.00</b>	<b>452.88</b>	<b>102.3%</b>
Pro-Shop Expenses				
Miscellaneous	105.91	0.00	105.91	100.0%
Supplies	7,786.65	7,500.00	286.65	103.8%
Tournament Expense				
Community Park Golf Classic	1,652.64	2,500.00	-847.36	66.1%

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Tournament Expense - Other	3,803.08	3,000.00	803.08	126.8%
<b>Total Tournament Expense</b>	<b>5,455.72</b>	<b>5,500.00</b>	<b>-44.28</b>	<b>99.2%</b>
<b>Total Pro-Shop Expenses</b>	<b>13,348.28</b>	<b>13,000.00</b>	<b>348.28</b>	<b>102.7%</b>
<b>Program Expenditures</b>				
Baseball-Softball	1,840.26	1,500.00	340.26	122.7%
Basketball	1,126.90	750.00	376.90	150.3%
Basketball-Tiny Tots	0.00	500.00	-500.00	0.0%
Craft Fair	-499.00	3,500.00	-3,999.00	-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	10,301.52	3,000.00	7,301.52	343.4%
Scholarships	75.00			
Soccer	1,728.25	250.00	1,478.25	691.3%
Soccer-Tiny tots	10.00	250.00	-240.00	4.0%
Sports Shirts	494.12	3,500.00	-3,005.88	14.1%
Tee Ball	325.22			
Volleyball	64.00	100.00	-36.00	64.0%
Wrestling	835.86			
Program Expenditures - Other	265.12	1,000.00	-734.88	26.5%
<b>Total Program Expenditures</b>	<b>18,438.75</b>	<b>16,350.00</b>	<b>2,088.75</b>	<b>112.8%</b>
<b>Rec Center Operating Expenses</b>				
Janitorial	0.00	5,000.00	-5,000.00	0.0%
Pool Expense	15,080.70	20,000.00	-4,919.30	75.4%
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	11,142.53	16,000.00	-4,857.47	69.6%
Rec Center Operating Expenses - Ot...	0.00	0.00	0.00	0.0%
<b>Total Rec Center Operating Expenses</b>	<b>29,088.73</b>	<b>61,000.00</b>	<b>-31,911.27</b>	<b>47.7%</b>
Television-Music	2,079.75	3,000.00	-920.25	69.3%
<b>Utilities</b>				
Electrical	55,341.73	68,600.00	-13,258.27	80.7%
Electrical 2	29,992.37	39,240.00	-9,247.63	76.4%
Natural Gas	26,602.46	25,000.00	1,602.46	106.4%
Sewer	7,214.48	11,100.00	-3,885.52	65.0%
Trash	4,050.08	5,100.00	-1,049.92	79.4%
Water	39,668.76	34,700.00	4,968.76	114.3%
<b>Total Utilities</b>	<b>162,869.88</b>	<b>183,740.00</b>	<b>-20,870.12</b>	<b>88.6%</b>
Water Rights	536.08	0.00	536.08	100.0%
<b>Total Operating Expense</b>	<b>426,752.06</b>	<b>487,790.00</b>	<b>-61,037.94</b>	<b>87.5%</b>
<b>Payroll Expenses</b>				
Employee Insurance	73,872.73	136,612.00	-62,739.27	54.1%

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Accrual Basis

	Jan - Oct 22	Budget	\$ Over Budget	% of Budget
Payroll Taxes	66,532.81	76,162.00	-9,629.19	87.4%
Retirement Account	8,796.60	14,200.00	-5,403.40	61.9%
Wages	790,023.75	937,625.00	-147,601.25	84.3%
Payroll Expenses - Other	0.00	0.00	0.00	0.0%
<b>Total Payroll Expenses</b>	<b>939,225.89</b>	<b>1,164,599.00</b>	<b>-225,373.11</b>	<b>80.6%</b>
<b>Repairs and Maintenance</b>				
Building Repair & Maintenance	107,174.28	185,000.00	-77,825.72	57.9%
Equipment Repairs & Maintenance	11,483.16	11,000.00	483.16	104.4%
Repairs and Maintenance - Other	28,470.85	42,500.00	-14,029.15	67.0%
<b>Total Repairs and Maintenance</b>	<b>147,128.29</b>	<b>238,500.00</b>	<b>-91,371.71</b>	<b>61.7%</b>
<b>Total Expense</b>	<b>1,920,159.70</b>	<b>2,364,909.00</b>	<b>-444,749.30</b>	<b>81.2%</b>
<b>Net Ordinary Income</b>	<b>877,465.91</b>	<b>410,982.00</b>	<b>466,483.91</b>	<b>213.5%</b>
<b>Other Income/Expense</b>				
Other Income				
Transfer In	0.00	1,987,199.51	-1,987,199.51	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>1,987,199.51</b>	<b>-1,987,199.51</b>	<b>0.0%</b>
<b>Other Expense</b>				
Capital Outlay				
Golf Course				
Building	9,234.76	3,400.34	5,834.42	271.6%
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	64,053.85	83,000.00	-18,946.15	77.2%
<b>Total Golf Equipment</b>	<b>64,053.85</b>	<b>83,000.00</b>	<b>-18,946.15</b>	<b>77.2%</b>
Huntley Ditch	0.00	65,000.00	-65,000.00	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%
Golf Course - Other	0.00	0.00	0.00	0.0%
<b>Total Golf Course</b>	<b>73,288.61</b>	<b>426,400.34</b>	<b>-353,111.73</b>	<b>17.2%</b>
<b>Rec Center Capital Improvements</b>				
HVAC	0.00	0.00	0.00	0.0%
Pool Projects	0.00	30,000.00	-30,000.00	0.0%
Rec Building Improvements	180,153.32	400,000.00	-219,846.68	45.0%
Water Transfer Project	62,206.30	60,000.00	2,206.30	103.7%
<b>Total Rec Center Capital Improvements</b>	<b>242,359.62</b>	<b>490,000.00</b>	<b>-247,640.38</b>	<b>49.5%</b>
<b>Total Capital Outlay</b>	<b>315,648.23</b>	<b>916,400.34</b>	<b>-600,752.11</b>	<b>34.4%</b>

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Transfers Out	0.00	1,987,199.51	-1,987,199.51	0.0%
Total Other Expense	315,648.23	2,903,599.85	-2,587,951.62	10.9%
Net Other Income	-315,648.23	-916,400.34	600,752.11	34.4%
Net Income	<u>561,817.68</u>	<u>-505,418.34</u>	<u>1,067,236.02</u>	<u>-111.2%</u>