

**FY2022/23**  
**AMENDED BUDGET**  
**As of 12/31/22**

**LINE-ITEM BUDGETS**

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**SOURCES AND USES:**

- General Fund
- Utility Fund
- Community Services Fund(s)
- Beach Fund
- Internal Services Funds

1/1/2023)

Statement of Sources and All Funds

| Row Labels            | General Fund       |                     | Community Services Fund |                    |                     |                     |                  |                  |                  | Internal Services Fund |                    |                    | Grand Total        |                  |                    |                     |
|-----------------------|--------------------|---------------------|-------------------------|--------------------|---------------------|---------------------|------------------|------------------|------------------|------------------------|--------------------|--------------------|--------------------|------------------|--------------------|---------------------|
|                       | 100                | 200                 | Golf                    | Facilities         | Ski                 | Recreation          | Rec Admin        | Parks            | Tennis           | Beaches                | Fleet              | Engineering        |                    | Buildings        |                    |                     |
|                       | 300                | 320                 | 330                     | 340                | 350                 | 360                 | 370              | 380              | 300 Total        | 390                    | 400                | 410                |                    | 420              | 430                | 400 Total           |
| <b>Revenue</b>        |                    |                     |                         |                    |                     |                     |                  |                  |                  |                        |                    |                    |                    |                  |                    |                     |
| Ad Valorem            | (2,008,289)        |                     |                         |                    |                     |                     |                  |                  |                  |                        |                    |                    |                    |                  | (2,008,289)        |                     |
| Consolidated Tax      | (2,092,885)        |                     |                         |                    |                     |                     |                  |                  |                  |                        |                    |                    |                    |                  | (2,092,885)        |                     |
| Sales & Fees          | (2,520)            | (14,289,893)        | (4,783,160)             | (2,117,586)        | (12,090,998)        | (1,476,890)         | 272,975          | (63,115)         | (178,449)        | (20,437,223)           | (623,890)          |                    |                    |                  | (35,353,526)       |                     |
| Facility Fee          |                    |                     | (1,660,125)             | (187,130)          | (842,769)           | (173,229)           | (754,952)        | (73,191)         | (1,304)          | (3,692,700)            | (2,556,840)        |                    |                    |                  | (6,249,540)        |                     |
| Operating Grants      |                    |                     |                         |                    |                     | (117,000)           |                  | (22,875)         |                  | (139,875)              |                    |                    |                    |                  | (139,875)          |                     |
| Interfund             |                    | (236,500)           |                         |                    | (15,735)            |                     |                  | (107,267)        |                  | (123,002)              |                    | (1,463,650)        | (1,018,807)        | (984,646)        | (3,467,103)        |                     |
| Misc. Rev.            |                    |                     | (43,989)                |                    | (85,085)            |                     |                  | (12,100)         |                  | (141,174)              |                    |                    |                    |                  | (141,174)          |                     |
| Invest Inc.           | (13,308)           | (41,688)            | 5,496                   | 180                | (21,324)            | (1,020)             | (25,872)         | 180              | 2,352            | (40,008)               | (11,400)           | (108)              | (216)              | 780              | 456                |                     |
| Capital Grants        |                    |                     |                         |                    |                     | (25,435,000)        |                  | (100,000)        |                  | (25,535,000)           |                    |                    |                    |                  | (25,535,000)       |                     |
| Transfers             |                    | (1,000,000)         |                         |                    |                     |                     |                  |                  |                  |                        |                    |                    |                    |                  | (1,000,000)        |                     |
| <b>Revenue Total</b>  | <b>(4,117,002)</b> | <b>(15,568,081)</b> | <b>(6,481,778)</b>      | <b>(2,304,536)</b> | <b>(13,055,911)</b> | <b>(27,203,139)</b> | <b>(507,849)</b> | <b>(378,368)</b> | <b>(177,401)</b> | <b>(50,108,982)</b>    | <b>(3,192,130)</b> | <b>(1,463,758)</b> | <b>(1,019,023)</b> | <b>(983,866)</b> | <b>(3,466,647)</b> | <b>(76,452,842)</b> |
| <b>Expense</b>        |                    |                     |                         |                    |                     |                     |                  |                  |                  |                        |                    |                    |                    |                  |                    |                     |
| Wages                 | 2,842,293          | 3,762,672           | 2,035,748               | 525,118            | 3,903,964           | 1,304,390           | 207,744          | 416,383          | 131,667          | 8,525,014              | 968,860            | 645,375            | 633,525            | 341,592          | 1,620,492          | 17,719,331          |
| Benefits              | 1,437,169          | 1,891,008           | 620,203                 | 247,888            | 1,331,768           | 392,286             | 80,217           | 115,788          | 31,804           | 2,819,953              | 250,645            | 342,669            | 291,205            | 186,061          | 819,935            | 7,218,710           |
| Professional Services | 461,475            | 167,050             | 8,950                   | 1,170              | 23,700              | 5,850               |                  | 1,170            | 585              | 41,425                 | 17,850             |                    | 15,000             |                  | 15,000             | 702,800             |
| Services & Supplies   | 1,124,356          | 4,088,195           | 1,477,983               | 577,245            | 2,386,206           | 617,361             | 171,445          | 410,892          | 92,960           | 5,734,092              | 820,632            | 467,560            | 62,461             | 429,891          | 959,912            | 12,727,187          |
| Insurance             | 57,900             | 221,900             | 100,600                 | 12,800             | 234,500             | 60,900              |                  | 14,500           | 3,900            | 427,200                | 41,300             | 5,900              | 4,400              | 6,300            | 16,600             | 764,900             |
| Utilities             | 117,212            | 958,691             | 350,941                 | 56,129             | 641,435             | 122,956             | 5,531            | 112,091          | 11,780           | 1,300,863              | 128,817            | 1,809              | 2,936              | 5,165            | 9,910              | 2,515,493           |
| Cost of Goods Sold    |                    |                     | 728,871                 | 464,700            | 558,200             | 45,720              |                  |                  | 10,578           | 1,808,069              |                    |                    |                    |                  |                    | 1,808,069           |
| Central Services Cost | (1,319,400)        |                     | 308,584                 | 106,807            | 524,073             | 141,787             | 20,649           | 60,810           | 15,496           | 1,178,206              | 141,194            |                    |                    |                  |                    | -                   |
| Defensible Space      |                    | 100,000             |                         |                    |                     |                     | 100,000          |                  |                  | 100,000                |                    |                    |                    |                  |                    | 200,000             |
| Capital Expend.       | 633,000            | 21,121,401          | 2,419,417               | 20,000             | 1,557,059           | 26,575,212          |                  | 297,362          |                  | 30,869,050             | 945,000            |                    |                    |                  |                    | 53,568,451          |
| Debt Service          |                    | 643,135             | 187,425                 | 177,130            | 19,769              | 2,229               |                  | 3,005            | 1,304            | 390,862                | 6,365              |                    |                    |                  |                    | 1,040,362           |
| Extraordinary         | 100,000            |                     |                         |                    |                     |                     |                  |                  |                  |                        |                    |                    |                    |                  |                    | 100,000             |
| Transfers             | 1,000,000          | -                   |                         |                    |                     |                     |                  |                  |                  |                        |                    |                    |                    |                  |                    | 1,000,000           |
| <b>Expense Total</b>  | <b>6,454,005</b>   | <b>32,954,052</b>   | <b>8,238,722</b>        | <b>2,188,987</b>   | <b>11,180,674</b>   | <b>29,268,691</b>   | <b>585,586</b>   | <b>1,432,001</b> | <b>300,074</b>   | <b>53,194,734</b>      | <b>3,320,662</b>   | <b>1,463,313</b>   | <b>1,009,527</b>   | <b>969,009</b>   | <b>3,441,849</b>   | <b>99,365,302</b>   |
| <b>Grand Total</b>    | <b>2,337,003</b>   | <b>17,385,971</b>   | <b>1,756,944</b>        | <b>(115,549)</b>   | <b>(1,875,237)</b>  | <b>2,065,552</b>    | <b>77,737</b>    | <b>1,053,633</b> | <b>122,673</b>   | <b>3,085,752</b>       | <b>128,532</b>     | <b>(445)</b>       | <b>(9,496)</b>     | <b>(14,857)</b>  | <b>(24,798)</b>    | <b>22,912,460</b>   |

FY 2022-23 Budget (as of 1/1/2023)

Statement of Sources and Uses

| General Fund                   |                           | Revenue            | Admin          | GM             | Trustees      | Accounting     | IT             | Risk Mgmt      | HR             | Health & Wellness | Community Relations | Grand Total        |
|--------------------------------|---------------------------|--------------------|----------------|----------------|---------------|----------------|----------------|----------------|----------------|-------------------|---------------------|--------------------|
|                                |                           | 10                 |                | 11             |               | 12             |                |                | 13             |                   | 14                  |                    |
| Row Labels                     | Account Description       | 010                | 990            | 100            | 110           | 120            | 130            | 140            | 150            | 160               | 170                 |                    |
| <b>Revenue</b>                 |                           |                    |                |                |               |                |                |                |                |                   |                     |                    |
| <b>Ad Valorem</b>              |                           | <b>(2,008,289)</b> |                |                |               |                |                |                |                |                   |                     | <b>(2,008,289)</b> |
| 4620                           | Ad Valorem Property Tax   | (2,008,289)        |                |                |               |                |                |                |                |                   |                     | (2,008,289)        |
| <b>Consolidated Tax</b>        |                           | <b>(2,092,885)</b> |                |                |               |                |                |                |                |                   |                     | <b>(2,092,885)</b> |
| 4630                           | Personal Property Tax     | (12,480)           |                |                |               |                |                |                |                |                   |                     | (12,480)           |
| 4640                           | CTX Sales & Use Tax       | (1,821,440)        |                |                |               |                |                |                |                |                   |                     | (1,821,440)        |
| 4660                           | LGTA State Taxes          | (258,965)          |                |                |               |                |                |                |                |                   |                     | (258,965)          |
| <b>Sales &amp; Fees</b>        |                           | <b>(2,520)</b>     |                |                |               |                |                |                |                |                   |                     | <b>(2,520)</b>     |
| 4215                           | Rental Income             | (2,520)            |                |                |               |                |                |                |                |                   |                     | (2,520)            |
| <b>Invest Inc.</b>             |                           | <b>(13,308)</b>    |                |                |               |                |                |                |                |                   |                     | <b>(13,308)</b>    |
| 4710                           | Investment Earnings       | (13,308)           |                |                |               |                |                |                |                |                   |                     | (13,308)           |
| <b>Revenue Total</b>           |                           | <b>(4,117,002)</b> |                |                |               |                |                |                |                |                   |                     | <b>(4,117,002)</b> |
| <b>Expense</b>                 |                           |                    |                |                |               |                |                |                |                |                   |                     |                    |
| <b>Wages</b>                   |                           |                    | <b>12,926</b>  | <b>435,317</b> | <b>95,005</b> | <b>845,196</b> | <b>576,245</b> | <b>106,245</b> | <b>619,915</b> | <b>39,890</b>     | <b>111,554</b>      | <b>2,842,293</b>   |
| 5010                           | Salary                    |                    | 55,337         | 426,626        | 95,005        | 840,633        | 575,741        | 103,849        | 615,504        | 39,890            | 109,436             | 2,862,021          |
| 5020                           | Other Earnings            |                    | 816            | 8,691          |               | 4,563          | 504            | 2,396          | 4,411          |                   | 2,118               | 23,499             |
| 5999                           | Salary Savings            |                    | (43,227)       |                |               |                |                |                |                |                   |                     | (43,227)           |
| <b>Benefits</b>                |                           |                    | <b>31,289</b>  | <b>203,528</b> | <b>33,896</b> | <b>423,009</b> | <b>296,900</b> | <b>52,238</b>  | <b>313,450</b> | <b>25,720</b>     | <b>57,140</b>       | <b>1,437,169</b>   |
| 5050                           | Taxes                     |                    | 4,512          | 35,972         | 7,578         | 68,022         | 46,180         | 8,452          | 49,763         | 3,171             | 8,908               | 232,558            |
| 5100                           | Retirement Fringe Ben     |                    | 10,115         | 94,365         | 10,656        | 155,990        | 104,050        | 18,385         | 113,088        | 6,908             | 19,670              | 533,227            |
| 5200                           | Medical Fringe Ben        |                    | 13,090         | 48,648         | 10,558        | 146,755        | 110,191        | 19,045         | 112,143        | 12,669            | 21,612              | 494,710            |
| 5250                           | Dental Fringe Ben         |                    | 830            | 3,219          | 806           | 10,822         | 8,117          | 1,207          | 8,083          | 967               | 1,399               | 35,449             |
| 5300                           | Vision Fringe Ben         |                    | 83             | 424            | 91            | 1,224          | 989            | 119            | 909            | 109               | 237                 | 4,184              |
| 5400                           | Life Ins Fringe Ben       |                    | 98             | 807            | 95            | 1,564          | 1,067          | 196            | 1,155          | 72                | 214                 | 5,268              |
| 5500                           | Disability Fringe Ben     |                    | 275            | 2,154          | 250           | 4,159          | 2,848          | 523            | 3,058          | 199               | 551                 | 14,017             |
| 5600                           | Unemployment Fringe Ben   |                    | 886            | 7,052          | 1,485         | 13,336         | 9,057          | 1,657          | 9,758          | 626               | 1,754               | 45,611             |
| 5700                           | Work Comp Fringe Ben      |                    | 1,401          | 10,886         | 2,378         | 21,137         | 14,401         | 2,653          | 15,493         | 1,000             | 2,796               | 72,145             |
| <b>Professional Services</b>   |                           |                    | <b>285,275</b> | <b>40,200</b>  | <b>12,000</b> |                | <b>40,000</b>  |                | <b>6,000</b>   |                   | <b>78,000</b>       | <b>461,475</b>     |
| 6010                           | Legal                     |                    | 196,000        | 15,000         | 12,000        |                |                |                | 6,000          |                   |                     | 229,000            |
| 6020                           | Audit                     |                    | 29,275         |                |               |                |                |                |                |                   |                     | 29,275             |
| 6030                           | Professional Consultants  |                    | 60,000         | 25,200         |               |                | 40,000         |                |                |                   | 78,000              | 203,200            |
| <b>Services &amp; Supplies</b> |                           |                    | <b>353,388</b> | <b>16,195</b>  | <b>96,840</b> | <b>79,265</b>  | <b>389,839</b> | <b>25,550</b>  | <b>81,969</b>  | <b>21,210</b>     | <b>60,100</b>       | <b>1,124,356</b>   |
| 7010                           | Advertising - Paid        |                    |                |                |               |                |                |                |                | 1,260             | 8,300               | 9,560              |
| 7170                           | Empowerment Costs         |                    | 12,000         | 6,000          |               |                |                |                |                |                   |                     | 18,000             |
| 7200                           | Banking Fees & Processing |                    |                |                |               | 37,800         |                |                |                |                   |                     | 37,800             |

FY 2022-23 Budget (as of 1/1/2023)

Statement of Sources and Uses

| General Fund     |                             | Revenue   | Admin         | GM         | Trustees | Accounting | IT            | Risk Mgmt  | HR         | Health & Wellness | Community Relations | Grand Total    |
|------------------|-----------------------------|-----------|---------------|------------|----------|------------|---------------|------------|------------|-------------------|---------------------|----------------|
| Row Labels       | Account Description         | 10<br>010 | 990           | 11<br>100  | 110      | 12<br>120  | 130           | 140        | 13<br>150  | 160               | 14<br>170           |                |
| 7210             | Community Relations         |           |               |            |          |            |               |            |            |                   | 24,715              | 24,715         |
| 7300             | Computer & IT Small Equip   |           | 89,250        |            | 12,600   |            | 42,000        |            |            |                   |                     | 143,850        |
| 7310             | Computer License & Fees     |           | 465           |            |          | 20,265     | 271,436       |            |            |                   | 7,830               | 299,996        |
| 7320             | Computer Supplies           |           |               |            |          |            | 6,000         |            |            |                   |                     | 6,000          |
| 7330             | Contractual Services        |           | 20,530        |            |          | 3,180      | 1,740         |            | 760        |                   |                     | 26,210         |
| 7340             | Dues & Subscriptions        |           | 2,290         | 1,200      | 12,000   | 2,470      | 965           |            | 2,735      |                   |                     | 21,660         |
| 7345             | Employee Assistance Program |           |               |            |          |            |               |            | 4,050      |                   |                     | 4,050          |
| 7350             | Employee Recruit & Retain   |           | 960           |            |          | 2,025      | 2,520         | 320        | 37,685     | 9,980             |                     | 53,490         |
| 7405             | Office Supplies             |           | 7,580         | 660        | 3,150    | 2,160      | 2,220         | 120        | 2,420      | 210               |                     | 18,520         |
| 7415             | Operating                   |           | 10,100        | 2,220      | 5,550    | 2,220      | 6,290         | 265        | 8,720      | 9,145             |                     | 44,510         |
| 7420             | Fuel                        |           |               |            |          |            | 780           |            |            |                   |                     | 780            |
| 7433             | Safety                      |           |               |            |          |            |               | 17,760     |            |                   |                     | 17,760         |
| 7435             | Small Equipment             |           |               |            |          | 360        |               |            |            |                   |                     | 360            |
| 7440             | Tools                       |           |               |            |          |            | 19,940        |            |            |                   |                     | 19,940         |
| 7450             | Permits & Fees              |           | 25            |            |          |            |               |            |            |                   |                     | 25             |
| 7460             | Postage                     |           | 5,985         |            |          |            | 200           |            | 485        |                   |                     | 6,670          |
| 7470             | Printing & Publishing       |           |               |            |          | 1,365      |               |            |            |                   | 17,500              | 18,865         |
| 7480             | Rental & Lease              |           |               |            | 36,760   |            |               |            |            |                   |                     | 36,760         |
| 7510             | R& M General                |           | 118,057       |            |          |            |               |            |            |                   |                     | 118,057        |
| 7525             | Snow Removal                |           | 3,800         |            |          |            |               |            |            |                   |                     | 3,800          |
| 7530             | Janitorial                  |           | 7,920         |            |          |            |               |            |            |                   |                     | 7,920          |
| 7540             | Fleet Maintenance Services  |           | 6,232         |            |          |            | 4,828         |            |            |                   |                     | 11,060         |
| 7545             | Engineering Services        |           | 19,169        |            |          |            |               |            |            |                   |                     | 19,169         |
| 7550             | BLDGS Maintenance Services  |           | 45,185        |            |          |            |               |            |            |                   |                     | 45,185         |
| 7605             | Security                    |           | 3,840         |            |          |            |               |            |            |                   |                     | 3,840          |
| 7680             | Training & Education        |           |               | 2,110      | 21,970   | 1,055      | 18,455        | 2,900      | 16,359     | 615               | 1,755               | 65,219         |
| 7685             | Travel & Conferences        |           |               | 4,005      | 4,810    | 6,365      | 12,465        | 4,185      | 8,755      |                   |                     | 40,585         |
| <b>Insurance</b> |                             |           | <b>57,900</b> |            |          |            |               |            |            |                   |                     | <b>57,900</b>  |
| 7710             | General Liability           |           | 57,900        |            |          |            |               |            |            |                   |                     | 57,900         |
| <b>Utilities</b> |                             |           | <b>38,960</b> | <b>632</b> |          | <b>600</b> | <b>74,970</b> | <b>850</b> | <b>600</b> |                   | <b>600</b>          | <b>117,212</b> |
| 7810             | Electricity                 |           | 9,715         |            |          |            |               |            |            |                   |                     | 9,715          |
| 7815             | Heating                     |           | 2,705         |            |          |            |               |            |            |                   |                     | 2,705          |
| 7820             | Water & Sewer               |           | 3,355         |            |          |            |               |            |            |                   |                     | 3,355          |
| 7825             | Trash                       |           | 4,510         |            |          |            |               |            |            |                   |                     | 4,510          |
| 7830             | Internet                    |           | 3,600         |            |          |            | 69,015        |            |            |                   |                     | 72,615         |

FY 2022-23 Budget (as of 1/1/2023)

Statement of Sources and Uses

| General Fund                 |                                | Revenue            | Admin            | GM             | Trustees       | Accounting       | IT               | Risk Mgmt      | HR               | Health & Wellness | Community Relations | Grand Total        |
|------------------------------|--------------------------------|--------------------|------------------|----------------|----------------|------------------|------------------|----------------|------------------|-------------------|---------------------|--------------------|
|                              |                                | 10                 |                  | 11             |                | 12               |                  |                | 13               |                   | 14                  |                    |
| Row Labels                   | Account Description            | 010                | 990              | 100            | 110            | 120              | 130              | 140            | 150              | 160               | 170                 |                    |
| 7835                         | Cable TV                       |                    | 1,575            |                |                |                  |                  |                |                  |                   |                     | 1,575              |
| 7840                         | Telephone                      |                    | 13,500           | 632            |                | 600              | 5,955            | 850            | 600              |                   | 600                 | 22,737             |
| <b>Central Services Cost</b> |                                |                    |                  |                |                | <b>(746,138)</b> |                  |                | <b>(573,262)</b> |                   |                     | <b>(1,319,400)</b> |
| 7980                         | Central Services Allocation Cs |                    |                  |                |                | (746,138)        |                  |                | (573,262)        |                   |                     | (1,319,400)        |
| <b>Capital Expend.</b>       |                                |                    | <b>633,000</b>   |                |                |                  |                  |                |                  |                   |                     | <b>633,000</b>     |
| 8105                         | Capital Expenditure            |                    | 633,000          |                |                |                  |                  |                |                  |                   |                     | 633,000            |
| <b>Extraordinary</b>         |                                |                    | <b>100,000</b>   |                |                |                  |                  |                |                  |                   |                     | <b>100,000</b>     |
| 8700                         | Extraordinary - Settlement Exp |                    | 100,000          |                |                |                  |                  |                |                  |                   |                     | 100,000            |
| <b>Transfers</b>             |                                |                    | <b>1,000,000</b> |                |                |                  |                  |                |                  |                   |                     | <b>1,000,000</b>   |
| 8840                         | Out                            |                    | 1,000,000        |                |                |                  |                  |                |                  |                   |                     | 1,000,000          |
| <b>Expense Total</b>         |                                |                    | <b>2,512,738</b> | <b>695,872</b> | <b>237,741</b> | <b>601,932</b>   | <b>1,377,954</b> | <b>184,883</b> | <b>448,672</b>   | <b>86,820</b>     | <b>307,394</b>      | <b>6,454,005</b>   |
| <b>Grand Total</b>           |                                | <b>(4,117,002)</b> | <b>2,512,738</b> | <b>695,872</b> | <b>237,741</b> | <b>601,932</b>   | <b>1,377,954</b> | <b>184,883</b> | <b>448,672</b>   | <b>86,820</b>     | <b>307,394</b>      | <b>2,337,003</b>   |

Statement of Sources and Uses

| Utility Fund                   |                                | Water       |         |         |           |              |            |           |           | Sewer       |             |          |           |              |            |          |       | Solid Waste |             |             |             | TWSA      |           | Grand Total |              |
|--------------------------------|--------------------------------|-------------|---------|---------|-----------|--------------|------------|-----------|-----------|-------------|-------------|----------|-----------|--------------|------------|----------|-------|-------------|-------------|-------------|-------------|-----------|-----------|-------------|--------------|
|                                |                                | Services    | Supply  | Pumping | Treatment | Transmission | Compliance | Clearing  | Admin     | Services    | Supply      | Pumping  | Treatment | Transmission | Compliance | Clearing | Admin | 25 Total    | 27          | 27 Total    | 28          | 28 Total  |           |             |              |
| Row Labels                     | Account Description            | 22          | 210     | 220     | 230       | 240          | 870        | 970       | 990       | 22 Total    | 25          | 200      | 210       | 220          | 230        | 240      | 870   | 970         | 990         | 25 Total    | 27          | 27 Total  | 28        | 28 Total    |              |
| <b>Revenue</b>                 |                                |             |         |         |           |              |            |           |           |             |             |          |           |              |            |          |       |             |             |             |             |           |           |             |              |
| <b>Sales &amp; Fees</b>        |                                | (5,990,327) |         |         |           |              |            | 236,500   | (203,350) | (5,957,177) | (7,593,366) | (20,000) |           |              |            |          |       |             | (203,350)   | (7,816,716) | (356,000)   | (356,000) | (160,000) | (160,000)   | (14,289,893) |
| 4021                           | Water Base                     | (1,820,720) |         |         |           |              |            |           |           | (1,820,720) |             |          |           |              |            |          |       |             |             |             |             |           |           |             | (1,820,720)  |
| 4022                           | Water Consumption              | (1,937,786) |         |         |           |              |            |           |           | (1,937,786) |             |          |           |              |            |          |       |             |             |             |             |           |           |             | (1,937,786)  |
| 4023                           | Tier 1                         | (269,384)   |         |         |           |              |            |           |           | (269,384)   |             |          |           |              |            |          |       |             |             |             |             |           |           |             | (269,384)    |
| 4024                           | Tier 2                         | (112,421)   |         |         |           |              |            |           |           | (112,421)   |             |          |           |              |            |          |       |             |             |             |             |           |           |             | (112,421)    |
| 4027                           | Fire Protection                | (17,760)    |         |         |           |              |            |           |           | (17,760)    |             |          |           |              |            |          |       |             |             |             |             |           |           |             | (17,760)     |
| 4028                           | Other Water                    | (30,240)    |         |         |           |              |            |           |           | (30,240)    |             |          |           |              |            |          |       |             |             |             |             |           |           |             | (30,240)     |
| 4029                           | Water Connection               | (22,400)    |         |         |           |              |            |           |           | (22,400)    |             |          |           |              |            |          |       |             |             |             |             |           |           |             | (22,400)     |
| 4032                           | Capital Improvement Retro      | (7,840)     |         |         |           |              |            |           |           | (7,840)     | (7,840)     |          |           |              |            |          |       |             |             | (7,840)     |             |           |           |             | (15,680)     |
| 4033                           | Capital Improvement Monthly    | (1,637,376) |         |         |           |              |            |           |           | (1,637,376) | (3,225,864) |          |           |              |            |          |       |             |             | (3,225,864) |             |           |           |             | (4,863,240)  |
| 4036                           | Back Flows Tests               | (134,400)   |         |         |           |              |            |           |           | (134,400)   |             |          |           |              |            |          |       |             |             |             |             |           |           |             | (134,400)    |
| 4041                           | Sewer Base                     |             |         |         |           |              |            |           |           |             | (2,748,034) |          |           |              |            |          |       |             |             | (2,748,034) |             |           |           |             | (2,748,034)  |
| 4042                           | Sewer Consumption              |             |         |         |           |              |            |           |           |             | (1,494,148) |          |           |              |            |          |       |             |             | (1,494,148) |             |           |           |             | (1,494,148)  |
| 4046                           | Inspection/Plan Fees           |             |         |         |           |              |            | (44,800)  |           | (44,800)    |             |          |           |              |            |          |       |             |             |             |             |           |           |             | (44,800)     |
| 4048                           | Other Sewer                    |             |         |         |           |              |            |           |           |             | (7,200)     |          |           |              |            |          |       |             |             |             |             |           |           |             | (7,200)      |
| 4049                           | Sewer Connection               |             |         |         |           |              |            |           |           |             | (35,280)    |          |           |              |            |          |       |             |             |             |             |           |           |             | (35,280)     |
| 4050                           | Effluent Disposal Sales        |             |         |         |           |              |            |           |           |             | (75,000)    |          |           |              |            |          |       |             |             |             |             |           |           |             | (75,000)     |
| 4070                           | Defensible Space Charges       |             |         |         |           |              |            | (100,200) |           | (100,200)   |             |          |           |              |            |          |       |             |             |             |             |           |           |             | (100,200)    |
| 4085                           | Hunting Fees                   |             |         |         |           |              |            |           |           |             |             | (20,000) |           |              |            |          |       |             |             |             |             |           |           |             | (20,000)     |
| 4090                           | Franchise Fee                  |             |         |         |           |              |            |           |           |             |             |          |           |              |            |          |       |             |             |             |             |           |           |             | (20,000)     |
| 4100                           | Interfund Revenue Transfers    |             |         |         |           |              |            | 406,700   | (203,350) | 203,350     |             |          |           |              |            |          |       |             | (203,350)   | (203,350)   | (356,000)   | (356,000) |           |             | (356,000)    |
| 4417                           | Service & User Fees            |             |         |         |           |              |            |           |           |             |             |          |           |              |            |          |       |             |             |             |             |           | (160,000) | (160,000)   | (160,000)    |
| 4520                           | Fines & Penalties              |             |         |         |           |              |            | (25,200)  |           | (25,200)    |             |          |           |              |            |          |       |             |             |             |             |           |           |             | (25,200)     |
| <b>Interfund</b>               |                                |             |         |         |           |              |            | (236,500) |           | (236,500)   |             |          |           |              |            |          |       |             |             |             |             |           |           |             | (236,500)    |
| 4075                           | Work Order Chgs Labor          |             |         |         |           |              |            | (120,000) |           | (120,000)   |             |          |           |              |            |          |       |             |             |             |             |           |           |             | (120,000)    |
| 4076                           | Work Order Chgs Eq & Materials |             |         |         |           |              |            | (36,500)  |           | (36,500)    |             |          |           |              |            |          |       |             |             |             |             |           |           |             | (36,500)     |
| 4080                           | Snow Removal Fees              |             |         |         |           |              |            | (80,000)  |           | (80,000)    |             |          |           |              |            |          |       |             |             |             |             |           |           |             | (80,000)     |
| <b>Invest Inc.</b>             |                                |             |         |         |           |              |            |           | (20,844)  | (20,844)    |             |          |           |              |            |          |       |             |             | (20,844)    | (20,844)    |           |           |             | (41,688)     |
| 4710                           | Investment Earnings            |             |         |         |           |              |            |           | (20,844)  | (20,844)    |             |          |           |              |            |          |       |             |             | (20,844)    | (20,844)    |           |           |             | (41,688)     |
| <b>Transfers</b>               |                                |             |         |         |           |              |            |           |           |             |             |          |           |              |            |          |       |             |             | (1,000,000) | (1,000,000) |           |           |             | (1,000,000)  |
| 8820                           | Transfers In                   |             |         |         |           |              |            |           |           |             |             |          |           |              |            |          |       |             |             | (1,000,000) | (1,000,000) |           |           |             | (1,000,000)  |
| <b>Revenue Total</b>           |                                | (5,990,327) |         |         |           |              |            | -         | (224,194) | (6,214,521) | (7,593,366) | (20,000) |           |              |            |          |       |             | (1,224,194) | (8,837,560) | (356,000)   | (356,000) | (160,000) | (160,000)   | (15,568,081) |
| <b>Expense</b>                 |                                |             |         |         |           |              |            |           |           |             |             |          |           |              |            |          |       |             |             |             |             |           |           |             |              |
| <b>Wages</b>                   |                                | 31,794      | 182,230 | 344,916 | 434,686   | 236,456      |            |           | 385,574   | 1,615,656   |             | 17,762   | 354,337   | 611,966      | 470,182    | 110,630  |       |             | 342,762     | 1,907,639   | 202,164     | 202,164   | 37,213    | 37,213      | 3,762,672    |
| 5010                           | Salary                         | 31,454      | 181,085 | 337,057 | 397,015   | 232,917      |            |           | 411,571   | 1,591,099   |             | 17,762   | 350,609   | 577,749      | 453,441    | 109,112  |       |             | 368,759     | 1,877,432   | 200,885     | 200,885   | 36,373    | 36,373      | 3,705,789    |
| 5020                           | Other Earnings                 | 340         | 1,145   | 7,859   | 37,671    | 3,539        |            |           | 2,557     | 53,111      |             |          | 3,728     | 34,217       | 16,741     | 1,518    |       |             | 2,557       | 58,761      | 1,279       | 1,279     | 840       | 840         | 113,991      |
| 5999                           | Salary Savings                 |             |         |         |           |              |            |           | (28,554)  | (28,554)    |             |          |           |              |            |          |       |             | (28,554)    | (28,554)    |             |           |           |             | (57,108)     |
| <b>Benefits</b>                |                                | 20,001      | 96,283  | 178,087 | 218,577   | 116,204      |            |           | 199,612   | 828,765     |             | 5,327    | 181,987   | 295,162      | 234,719    | 54,389   |       |             | 180,866     | 952,450     | 84,670      | 84,670    | 25,123    | 25,123      | 1,891,008    |
| 5050                           | Taxes                          | 2,530       | 14,506  | 27,599  | 34,630    | 18,977       |            |           | 33,268    | 131,510     |             | 1,413    | 28,208    | 48,886       | 37,631     | 8,870    |       |             | 29,852      | 154,860     | 16,091      | 16,091    | 2,963     | 2,963       | 305,424      |
| 5100                           | Retirement Fringe Ben          | 5,510       | 31,533  | 61,606  | 75,679    | 42,884       |            |           | 75,555    | 292,767     |             | 3,071    | 61,319    | 108,192      | 84,182     | 20,103   |       |             | 68,154      | 345,021     | 34,972      | 34,972    | 6,434     | 6,434       | 679,194      |
| 5200                           | Medical Fringe Ben             | 9,651       | 38,517  | 67,173  | 81,078    | 39,940       |            |           | 65,691    | 302,051     |             |          | 70,101    | 101,209      | 83,845     | 18,665   |       |             | 60,226      | 334,047     | 22,218      | 22,218    | 12,883    | 12,883      | 671,199      |
| 5250                           | Dental Fringe Ben              | 712         | 2,758   | 4,780   | 5,888     | 2,834        |            |           | 4,753     | 21,726      |             |          | 4,984     | 7,010        | 6,022      | 1,328    |       |             | 4,385       | 23,729      | 1,610       | 1,610     | 966       | 966         | 48,031       |
| 5300                           | Vision Fringe Ben              | 84          | 302     | 527     | 648       | 313          |            |           | 559       | 2,433       |             |          | 538       | 758          | 689        | 146      |       |             | 509         | 2,640       | 196         | 196       | 112       | 112         | 5,381        |
| 5400                           | Life Ins Fringe Ben            | 61          | 354     | 647     | 826       | 452          |            |           | 787       | 3,127       |             | 33       | 678       | 1,155        | 881        | 214      |       |             | 704         | 3,665       | 380         | 380       | 72        | 72          | 7,244        |
| 5500                           | Disability Fringe Ben          | 157         | 907     | 1,709   | 2,156     | 1,176        |            |           | 2,060     | 8,165       |             | 89       | 1,757     | 3,039        | 2,333      | 547      |       |             | 1,849       | 9,614       | 990         | 990       | 183       | 183         | 18,952       |
| 5600                           | Unemployment Fringe Ben        | 501         | 2,849   | 5,419   | 6,792     | 3,719        |            |           | 6,553     | 25,833      |             | 276      | 5,535     | 9,596        | 7,375      | 1,746    |       |             | 5,883       | 30,411      | 3,161       | 3,161     | 581       | 581         | 59,986       |
| 5700                           | Work Comp Fringe Ben           | 794         | 4,557   | 8,627   | 10,879    | 5,910        |            |           | 10,386    | 41,153      |             | 445      | 8,867     | 15,317       | 11,761     | 2,770    |       |             | 9,303       | 48,463      | 5,052       | 5,052     | 930       | 930         | 95,598       |
| <b>Professional Services</b>   |                                |             |         |         |           |              |            |           | 80,350    | 80,350      |             |          |           |              |            |          |       |             | 86,700      | 86,700      |             |           |           |             | 167,050      |
| 6010                           | Legal                          |             |         |         |           |              |            |           | 12,000    | 12,000      |             |          |           |              |            |          |       |             | 13,000      | 13,000      |             |           |           |             | 25,000       |
| 6020                           | Audit                          |             |         |         |           |              |            |           | 5,850     | 5,850       |             |          |           |              |            |          |       |             | 11,200      | 11,200      |             |           |           |             | 17,050       |
| 6030                           | Professional Consultants       |             |         |         |           |              |            |           | 62,500    | 62,500      |             |          |           |              |            |          |       |             | 62,500      | 62,500      |             |           |           |             | 125,000      |
| <b>Services &amp; Supplies</b> |                                | 9,230       | 124,684 | 374,562 | 353,681   | 40,887       |            | 1,385,857 | 160,335   | 2,449,236   |             | 35,830   | 272,103   | 537,302      | 207,471    |          |       |             | 194,080     | 1,409,034   | 160,326     | 160,326   | 69,600    | 69,600      | 4,088,195    |
| 7010                           | Advertising - Paid             |             |         |         |           |              |            |           | 1,000     | 1,000       |             |          |           |              |            |          |       |             |             | 6,840       | 6,840       |           |           |             | 20,340       |
| 7300                           | Computer & IT Small Equip      |             |         |         | 5,000     |              |            |           | 3,200     | 8,200       |             |          |           |              |            |          |       |             |             |             |             |           |           |             | 8,200        |
| 7310                           | Computer License & Fees        |             |         |         | 1,200     |              |            |           | 77,659    | 78,859      |             |          |           |              | 4,400      |          |       |             |             | 4,400       | 110         | 110       |           |             | 83,369       |
| 7320                           | Computer Supplies              |             |         |         |           |              |            |           |           |             |             |          |           |              |            |          |       |             |             |             | 2,100       | 2,100     |           |             | 2,100        |
| 7330                           | Contractual Services           |             |         |         |           |              |            |           | 12,960    | 12,960      |             |          |           |              |            |          |       |             |             |             | 120,240     | 120,240   |           |             | 133,200      |
| 7340                           | Dues & Subscriptions           |             |         | 2,000   | 1,600     | 3,400        |            |           | 2,338     | 9,338       |             |          |           | 2,300        | 4,000      |          |       |             |             | 6,300       | 235         | 235       |           |             | 15,873       |
| 7350                           | Employee Recruit & Retain      |             |         | 2,000   | 2,400     | 950          |            |           | 9,600     | 14,950      |             |          |           | 2,650        |            |          |       |             |             | 2,650       | 1,050       | 1,050     |           |             | 18,650       |
| 7405                           | Office Supplies                |             |         | 700     | 2,800     | 3,050        |            |           | 5,500     | 12,050      |             |          |           | 4,           |            |          |       |             |             |             |             |           |           |             |              |



FY 2022-23 Budget (as of 1/1/2023)

Statement of Sources and Uses

| Utility Fund |                                  | Water       |        |         |           |              |            |          |             | Sewer     |             |         |           |              |            |           |         | Solid Waste |            |            | TWSA    |          | Grand Total |            |             |
|--------------|----------------------------------|-------------|--------|---------|-----------|--------------|------------|----------|-------------|-----------|-------------|---------|-----------|--------------|------------|-----------|---------|-------------|------------|------------|---------|----------|-------------|------------|-------------|
|              |                                  | Services    | Supply | Pumping | Treatment | Transmission | Compliance | Clearing | Admin       | Services  | Supply      | Pumping | Treatment | Transmission | Compliance | Clearing  | Admin   | 25 Total    | 27         | 27 Total   | 28      | 28 Total |             |            |             |
| Row Labels   | Account Description              | 22          | 210    | 220     | 230       | 240          | 870        | 970      | 990         | 22 Total  | 25          | 200     | 210       | 220          | 230        | 240       | 870     | 970         | 990        | 25 Total   | 27      | 27 Total | 28          | 28 Total   | Grand Total |
|              | <b>Defensible Space</b>          |             |        |         |           |              |            |          | 50,000      | 50,000    |             |         |           |              |            |           |         |             | 50,000     | 50,000     |         |          |             |            | 100,000     |
|              | 7560 Defensible Space Costs      |             |        |         |           |              |            |          | 50,000      | 50,000    |             |         |           |              |            |           |         |             | 50,000     | 50,000     |         |          |             |            | 100,000     |
|              | <b>Capital Expend.</b>           |             |        |         |           |              |            |          | 369,000     | 2,064,359 | 2,433,359   |         |           |              |            | 2,069,507 |         | 369,000     | 16,249,535 | 18,688,042 |         |          |             |            | 21,121,401  |
|              | 8120 Capital Improvements        |             |        |         |           |              |            |          | 369,000     | 2,064,359 | 2,433,359   |         |           |              |            | 2,069,507 |         | 369,000     | 16,249,535 | 18,688,042 |         |          |             |            | 21,121,401  |
|              | <b>Debt Service</b>              |             |        |         |           |              |            |          | 307,020     | 307,020   |             |         |           |              |            |           |         |             | 336,115    | 336,115    |         |          |             |            | 643,135     |
|              | 8210 Principal                   |             |        |         |           |              |            |          | 256,288     | 256,288   |             |         |           |              |            |           |         |             | 313,119    | 313,119    |         |          |             |            | 569,407     |
|              | 8220 Interest                    |             |        |         |           |              |            |          | 50,732      | 50,732    |             |         |           |              |            |           |         |             | 22,996     | 22,996     |         |          |             |            | 73,728      |
|              | <b>Transfers</b>                 |             |        |         |           |              |            |          | (1,228,269) | 614,135   | (614,135)   |         |           |              |            |           |         |             | 614,135    | 614,135    |         |          |             |            | -           |
|              | 7990 Interfund Expense Transfers |             |        |         |           |              |            |          | (1,228,269) | 614,135   | (614,135)   |         |           |              |            |           |         |             | 614,135    | 614,135    |         |          |             |            | -           |
|              | <b>Expense Total</b>             |             | 61,105 | 557,519 | 1,156,615 | 1,015,959    | 397,729    | 531,248  | 4,026,724   | 7,746,899 |             | 189,969 | 912,488   | 1,642,965    | 2,987,215  | 169,155   | 531,248 | 18,193,037  | 24,626,077 | 448,940    | 448,940 | 132,136  | 132,136     | 32,954,052 |             |
|              | <b>Grand Total</b>               | (5,990,327) | 61,105 | 557,519 | 1,156,615 | 1,015,959    | 397,729    | 531,248  | 3,802,530   | 1,532,378 | (7,593,366) | 169,969 | 912,488   | 1,642,965    | 2,987,215  | 169,155   | 531,248 | 16,968,843  | 15,788,517 | 92,940     | 92,940  | (27,864) | (27,864)    | 17,385,971 |             |

|                                |                             | Championship       |                |                |                  |                |                |                  |                  |               |                  | Mountain           |                  |               |                |               |                |                  |                  |               |               |                    |                    |                    |
|--------------------------------|-----------------------------|--------------------|----------------|----------------|------------------|----------------|----------------|------------------|------------------|---------------|------------------|--------------------|------------------|---------------|----------------|---------------|----------------|------------------|------------------|---------------|---------------|--------------------|--------------------|--------------------|
| Community Services Fund - Golf |                             | Revenue            | Services       | Maintenance    | Driving Range    | Carts          | Fleet          | Pro Shop         | F&B              | Marketing     | Admin            |                    | Revenue          | Services      | Maintenance    | Carts         | Fleet          | Pro Shop         | F&B              | Marketing     | Admin         |                    | Grand Total        |                    |
|                                |                             | 31                 |                |                |                  |                |                |                  |                  |               |                  | 31 Total           | 32               |               |                |               |                |                  |                  |               |               |                    | 32 Total           |                    |
| Row Labels                     | Account Description         | 400                | 410            | 420            | 430              | 440            | 450            | 460              | 530              | 980           | 990              |                    | 400              | 410           | 420            | 440           | 450            | 460              | 530              | 980           | 990           |                    |                    |                    |
| <b>Revenue</b>                 |                             |                    |                |                |                  |                |                |                  |                  |               |                  |                    |                  |               |                |               |                |                  |                  |               |               |                    |                    |                    |
| <b>Sales &amp; Fees</b>        |                             | <b>(2,178,982)</b> |                |                | <b>(229,955)</b> |                |                | <b>(503,685)</b> | <b>(864,100)</b> |               | <b>(2,100)</b>   | <b>(3,778,822)</b> | <b>(748,408)</b> |               |                |               |                | <b>(109,930)</b> | <b>(146,000)</b> |               |               | <b>(1,004,338)</b> | <b>(4,783,160)</b> |                    |
| 4200                           | Passes                      | (550,560)          |                |                | (93,900)         |                |                |                  |                  |               |                  | (644,460)          | (71,991)         |               |                |               |                |                  |                  |               |               |                    | (71,991)           | (716,451)          |
| 4205                           | Admissions & Fees           | (572,148)          |                |                | (50,000)         |                |                |                  |                  |               | (2,100)          | (624,248)          | (274,035)        |               |                |               |                |                  |                  |               |               |                    | (274,035)          | (898,283)          |
| 4206                           | Admissions & Fees - Guest   | (313,950)          |                |                |                  |                |                |                  |                  |               |                  | (313,950)          | (91,104)         |               |                |               |                |                  |                  |               |               |                    | (91,104)           | (405,054)          |
| 4207                           | Admissions & Fees - Non-Res | (700,414)          |                |                | (22,900)         |                |                |                  |                  |               |                  | (723,314)          | (291,448)        |               |                |               |                |                  |                  |               |               |                    | (291,448)          | (1,014,762)        |
| 4240                           | Parcel Owner Allowances     |                    |                |                |                  |                |                | 170,415          | 33,900           |               |                  | 204,315            |                  |               |                |               | 27,720         | 2,500            |                  |               |               |                    | 30,220             | 234,535            |
| 4270                           | Charitable Allowances       | 3,000              |                |                |                  |                |                |                  |                  |               |                  | 3,000              |                  |               |                |               |                |                  |                  |               |               |                    |                    | 3,000              |
| 4280                           | Employee Allowances         | 3,450              |                |                | 820              |                |                |                  | 18,400           |               |                  | 22,670             | 1,155            |               |                |               |                | 950              | 1,500            |               |               |                    | 3,605              | 26,275             |
| 4285                           | Promotional Discounts       | 10,000             |                |                | 1,650            |                |                |                  | 2,600            |               |                  | 14,250             | 14,630           |               |                |               |                |                  |                  |               |               |                    | 14,630             | 28,880             |
| 4405                           | Merchandise Sales           |                    |                |                |                  |                |                |                  |                  |               |                  | (674,100)          |                  |               |                |               |                | (138,600)        |                  |               |               |                    | (138,600)          | (812,700)          |
| 4410                           | Personal Services           |                    |                |                | (65,625)         |                |                |                  |                  |               |                  | (65,625)           |                  |               |                |               |                |                  |                  |               |               |                    |                    | (65,625)           |
| 4417                           | Service & User Fees         | (58,360)           |                |                |                  |                |                |                  |                  |               |                  | (58,360)           | (35,615)         |               |                |               |                |                  |                  |               |               |                    | (35,615)           | (93,975)           |
| 4420                           | Food Sales                  |                    |                |                |                  |                |                |                  | (569,900)        |               |                  | (569,900)          |                  |               |                |               |                |                  | (82,500)         |               |               |                    | (82,500)           | (652,400)          |
| 4424                           | Beer Sales                  |                    |                |                |                  |                |                |                  | (147,000)        |               |                  | (147,000)          |                  |               |                |               |                |                  | (37,500)         |               |               |                    | (37,500)           | (184,500)          |
| 4428                           | Wine Sales                  |                    |                |                |                  |                |                |                  | (55,100)         |               |                  | (55,100)           |                  |               |                |               |                |                  | (6,000)          |               |               |                    | (6,000)            | (61,100)           |
| 4432                           | Liquor Sales                |                    |                |                |                  |                |                |                  | (147,000)        |               |                  | (147,000)          |                  |               |                |               |                |                  | (24,000)         |               |               |                    | (24,000)           | (171,000)          |
| <b>Facility Fee</b>            |                             |                    |                |                |                  |                |                |                  |                  |               | <b>(520,251)</b> | <b>(520,251)</b>   |                  |               |                |               |                |                  |                  |               |               |                    | <b>(1,139,874)</b> | <b>(1,139,874)</b> |
| 4490                           | Facility Fees               |                    |                |                |                  |                |                |                  |                  |               |                  | (520,251)          |                  |               |                |               |                |                  |                  |               |               |                    | (1,139,874)        | (1,660,125)        |
| <b>Misc. Rev.</b>              |                             |                    |                |                |                  |                |                |                  |                  |               |                  |                    |                  |               |                |               |                |                  |                  |               |               |                    | <b>(43,989)</b>    | <b>(43,989)</b>    |
| 4705                           | Non-Operating Lease Income  |                    |                |                |                  |                |                |                  |                  |               |                  |                    |                  |               |                |               |                |                  |                  |               |               |                    | (43,989)           | (43,989)           |
| <b>Invest Inc.</b>             |                             |                    |                |                |                  |                |                |                  |                  |               | <b>2,748</b>     | <b>2,748</b>       |                  |               |                |               |                |                  |                  |               |               |                    | <b>2,748</b>       | <b>2,748</b>       |
| 4710                           | Investment Earnings         |                    |                |                |                  |                |                |                  |                  |               | 2,748            | 2,748              |                  |               |                |               |                |                  |                  |               |               |                    | 2,748              | 5,496              |
| <b>Revenue Total</b>           |                             | <b>(2,178,982)</b> |                |                | <b>(229,955)</b> |                |                | <b>(503,685)</b> | <b>(864,100)</b> |               | <b>(519,603)</b> | <b>(4,296,325)</b> | <b>(748,408)</b> |               |                |               |                | <b>(109,930)</b> | <b>(146,000)</b> |               |               | <b>(1,181,115)</b> | <b>(2,185,453)</b> | <b>(6,481,778)</b> |
| <b>Expense</b>                 |                             |                    |                |                |                  |                |                |                  |                  |               |                  |                    |                  |               |                |               |                |                  |                  |               |               |                    |                    |                    |
| <b>Wages</b>                   |                             |                    | <b>182,017</b> | <b>571,289</b> | <b>47,021</b>    | <b>118,163</b> |                | <b>87,361</b>    | <b>384,890</b>   | <b>30,092</b> | <b>114,708</b>   | <b>1,535,541</b>   |                  | <b>80,148</b> | <b>207,037</b> | <b>86,940</b> |                | <b>26,063</b>    | <b>60,962</b>    | <b>14,390</b> | <b>24,667</b> | <b>500,207</b>     | <b>2,035,748</b>   |                    |
| 5010                           | Salary                      |                    | 179,070        | 550,979        | 4,160            | 113,680        |                | 77,998           | 372,542          | 29,768        | 131,917          | 1,460,114          |                  | 77,945        | 202,468        | 83,657        |                | 24,563           | 59,476           | 14,211        | 30,904        | 493,224            | 1,953,338          |                    |
| 5020                           | Other Earnings              |                    | 2,947          | 20,310         | 42,861           | 4,483          |                | 9,363            | 12,348           | 324           | 2,921            | 95,557             |                  | 2,203         | 4,569          | 3,283         |                | 1,500            | 1,486            | 179           | 461           | 13,681             | 109,238            |                    |
| 5999                           | Salary Savings              |                    |                |                |                  |                |                |                  |                  |               | (20,130)         | (20,130)           |                  |               |                |               |                |                  |                  |               |               | (6,698)            | (6,698)            | (26,828)           |
| <b>Benefits</b>                |                             |                    | <b>74,764</b>  | <b>168,557</b> | <b>5,477</b>     | <b>13,765</b>  |                | <b>34,849</b>    | <b>91,082</b>    | <b>14,648</b> | <b>54,146</b>    | <b>457,288</b>     |                  | <b>33,617</b> | <b>74,555</b>  | <b>10,132</b> |                | <b>10,825</b>    | <b>13,549</b>    | <b>7,261</b>  | <b>12,976</b> | <b>162,915</b>     | <b>620,203</b>     |                    |
| 5050                           | Taxes                       |                    | 14,273         | 44,655         | 3,598            | 9,042          |                | 6,837            | 29,548           | 2,407         | 10,905           | 121,265            |                  | 6,178         | 16,230         | 6,652         |                | 2,056            | 4,656            | 1,155         | 2,552         | 39,479             | 160,744            |                    |
| 5100                           | Retirement Fringe Ben       |                    | 19,424         | 46,034         |                  |                |                | 8,415            | 20,142           | 4,859         | 23,738           | 122,612            |                  | 2,214         | 19,534         |               |                | 3,353            | 2,404            | 2,429         | 6,157         | 36,091             | 158,703            |                    |
| 5200                           | Medical Fringe Ben          |                    | 30,368         | 48,998         |                  |                |                | 15,278           | 22,840           | 4,678         | 12,983           | 135,146            |                  | 20,059        | 27,373         |               |                | 4,041            | 3,631            | 2,339         | 2,756         | 60,199             | 195,345            |                    |
| 5250                           | Dental Fringe Ben           |                    | 2,244          | 3,683          |                  |                |                | 408              | 1,568            | 353           | 813              | 9,069              |                  | 1,530         | 2,097          |               |                | 163              | 288              | 177           | 179           | 4,434              | 13,503             |                    |
| 5300                           | Vision Fringe Ben           |                    | 265            | 425            |                  |                |                | 55               | 181              | 40            | 101              | 1,067              |                  | 172           | 235            |               |                | 22               | 32               | 20            | 23            | 505                | 1,572              |                    |
| 5400                           | Life Ins Fringe Ben         |                    | 231            | 478            |                  |                |                | 84               | 210              | 43            | 222              | 1,268              |                  | 64            | 199            |               |                | 36               | 24               | 31            | 54            | 408                | 1,676              |                    |
| 5500                           | Disability Fringe Ben       |                    | 605            | 1,246          |                  |                |                | 246              | 556              | 131           | 603              | 3,387              |                  | 186           | 537            |               |                | 95               | 70               | 60            | 151           | 1,099              | 4,486              |                    |
| 5600                           | Unemployment Fringe Ben     |                    | 2,796          | 8,757          | 704              | 1,770          |                | 1,345            | 5,852            | 473           | 2,135            | 23,832             |                  | 1,211         | 3,180          | 1,305         |                | 408              | 924              | 223           | 503           | 7,754              | 31,586             |                    |
| 5700                           | Work Comp Fringe Ben        |                    | 4,558          | 14,282         | 1,175            | 2,953          |                | 2,180            | 10,185           | 1,663         | 2,646            | 39,642             |                  | 2,002         | 5,170          | 2,175         |                | 651              | 1,520            | 827           | 601           | 12,946             | 52,588             |                    |
| <b>Professional Services</b>   |                             |                    |                | <b>1,700</b>   |                  |                |                |                  |                  |               | <b>4,680</b>     | <b>6,380</b>       |                  |               | <b>1,400</b>   |               |                |                  |                  |               | <b>1,170</b>  | <b>2,570</b>       | <b>8,950</b>       |                    |
| 6020                           | Audit                       |                    |                |                |                  |                |                |                  |                  |               | 4,680            | 4,680              |                  |               |                |               |                |                  |                  |               |               | 1,170              | 1,170              | 5,850              |
| 6030                           | Professional Consultants    |                    |                | 1,700          |                  |                |                |                  |                  |               |                  | 1,700              |                  |               | 1,400          |               |                |                  |                  |               |               |                    | 1,400              | 3,100              |
| <b>Services &amp; Supplies</b> |                             |                    | <b>39,265</b>  | <b>257,310</b> | <b>24,130</b>    | <b>102,103</b> | <b>338,009</b> | <b>2,490</b>     | <b>114,246</b>   | <b>31,550</b> | <b>169,590</b>   | <b>1,078,693</b>   |                  | <b>9,540</b>  | <b>133,770</b> | <b>30,925</b> | <b>101,735</b> |                  | <b>24,670</b>    | <b>18,835</b> | <b>79,815</b> | <b>399,290</b>     | <b>1,477,983</b>   |                    |
| 7010                           | Advertising - Paid          |                    |                |                |                  |                |                |                  |                  | 22,050        |                  | 22,050             |                  |               |                |               |                |                  |                  |               |               |                    | 14,700             | 36,750             |
| 7200                           | Banking Fees & Processing   |                    |                |                |                  |                |                |                  | 13,650           |               | 65,950           | 79,600             |                  |               |                |               |                |                  | 2,425            |               | 16,480        | 18,905             | 98,505             |                    |
| 7210                           | Community Relations         |                    |                |                |                  |                |                |                  |                  |               |                  |                    |                  |               |                |               |                |                  |                  | 105           |               | 105                | 105                |                    |
| 7300                           | Computer & IT Small Equip   |                    | 1,350          |                |                  |                |                |                  |                  | 420           |                  | 1,770              |                  | 125           |                |               |                |                  |                  |               |               |                    | 125                | 1,895              |
| 7310                           | Computer License & Fees     |                    |                | 2,520          | 425              |                |                |                  | 4,475            |               | 30               | 7,450              |                  |               |                |               |                |                  | 700              |               |               | 700                | 8,150              |                    |
| 7330                           | Contractual Services        |                    | 4,600          | 180            | 780              | 5,040          |                |                  | 120              |               | 10,425           | 21,445             |                  |               |                |               |                |                  |                  |               |               | 240                | 240                | 21,685             |
| 7335                           | Discounts Earned            |                    |                |                |                  |                |                |                  |                  |               | (5,065)          | (5,065)            |                  |               |                |               |                |                  |                  |               |               |                    |                    | (5,065)            |
| 7340                           | Dues & Subscriptions        |                    | 2,315          | 1,750          |                  |                |                |                  |                  |               | 685              | 4,985              |                  | 1,945         | 750            |               |                |                  |                  |               |               |                    | 2,695              | 7,680              |
| 7350                           | Employee Recruit & Retain   |                    | 1,585          | 1,650          | 525              | 315            |                |                  | 1,050            |               | 525              | 5,650              |                  | 530           | 400            | 105           |                |                  | 600              |               |               |                    | 1,635              | 7,285              |
| 7405                           | Office Supplies             |                    | 295            | 280            |                  |                |                |                  | 525              |               | 1,575            | 2,675              |                  | 625           | 95             |               |                |                  |                  |               |               | 630                | 1,350              | 4,025              |
| 7415                           | Operating                   |                    | 8,350          | 141,285        | 13,350           | 6,406          |                | 2,930            | 31,600           | 9,500         | 4,945            | 218,366            |                  | 3,525         | 56,445         | 3,358         |                |                  | 7,600            | 4,030         | 105           | 75,063             | 293,429            |                    |
| 7420                           | Fuel                        |                    |                | 3,150          | 435              |                | 15,750         |                  | 960              |               |                  | 20,295             |                  |               | 5,040          | 5,250         | 3,780          |                  |                  |               |               | 14,070             | 34,365             |                    |
| 7425                           | Chemical                    |                    |                | 48,625         |                  |                |                |                  | 4,200            |               |                  | 52,825             |                  |               | 9,030          |               |                |                  |                  |               |               |                    | 9,030              | 61,855             |
| 7430                           | Uniforms                    |                    | 2,310          | 2,700          |                  | 2,310          |                |                  | 4,000            |               | 370              | 12,535             |                  | 1,050         | 1,370          | 2,100         |                |                  | 500              |               |               | 215                | 5,235              | 17,770             |
| 7433                           | Safety                      |                    |                |                |                  |                |                |                  |                  |               | 2,055            | 2,055              |                  |               |                |               |                |                  |                  |               |               | 315                | 315                | 2,370              |
| 7435                           | Small Equipment             |                    |                | 2,200          | 2,100            |                |                |                  | 2,100            |               |                  | 6,400              |                  |               | 1,050          |               |                |                  |                  |               |               |                    | 1,050              | 7,450              |
| 7450                           | Permits & Fees              |                    |                | 405            |                  |                |                |                  | 4,500            |               |                  |                    |                  |               |                |               |                |                  |                  |               |               |                    |                    |                    |



| Community Services Fund - Golf |                                | Championship       |                |                  |                  |                |                |                 |                |               |                  | Mountain         |                  |                |                |                |                |                |                |               |                  | Grand Total      |                  |                |
|--------------------------------|--------------------------------|--------------------|----------------|------------------|------------------|----------------|----------------|-----------------|----------------|---------------|------------------|------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|------------------|------------------|------------------|----------------|
|                                |                                | Revenue            | Services       | Maintenance      | Driving Range    | Carts          | Fleet          | Pro Shop        | F&B            | Marketing     | Admin            | Revenue          | Services         | Maintenance    | Carts          | Fleet          | Pro Shop       | F&B            | Marketing      | Admin         |                  |                  |                  |                |
| Row Labels                     | Account Description            | 31<br>400          | 410            | 420              | 430              | 440            | 450            | 460             | 530            | 980           | 990              | 31 Total         | 32<br>400        | 410            | 420            | 440            | 450            | 460            | 530            | 980           | 990              | 32 Total         |                  |                |
| 7680                           | Training & Education           |                    |                | 2,150            |                  |                |                | 425             |                |               | 250              | 2,825            |                  |                | 450            |                |                |                |                |               |                  | 450              | 3,275            |                |
| 7685                           | Travel & Conferences           |                    |                | 2,500            |                  |                |                | 2,400           |                |               | 3,725            | 8,625            |                  |                |                |                |                |                |                |               | 100              | 100              | 8,725            |                |
| <b>Insurance</b>               |                                |                    |                |                  |                  |                |                |                 |                |               | <b>81,800</b>    | <b>81,800</b>    |                  |                |                |                |                |                |                |               |                  | <b>18,800</b>    | <b>18,800</b>    | <b>100,600</b> |
| 7710                           | General Liability              |                    |                |                  |                  |                |                |                 |                |               | 81,800           | 81,800           |                  |                |                |                |                |                |                |               |                  | 18,800           | 100,600          |                |
| <b>Utilities</b>               |                                |                    |                | <b>198,393</b>   |                  | <b>9,915</b>   | <b>606</b>     | <b>1,892</b>    | <b>12,236</b>  |               | <b>29,553</b>    | <b>252,595</b>   |                  | <b>996</b>     | <b>83,889</b>  |                |                |                | <b>1,816</b>   |               | <b>11,645</b>    | <b>98,346</b>    | <b>350,941</b>   |                |
| 7810                           | Electricity                    |                    |                | 7,495            |                  | 7,860          |                |                 | 3,110          |               | 5,420            | 23,885           |                  |                | 2,900          |                |                |                | 175            |               | 1,545            | 4,620            | 28,505           |                |
| 7815                           | Heating                        |                    |                | 2,770            |                  | 2,055          |                |                 |                |               | 7,235            | 12,060           |                  |                | 3,210          |                |                |                |                |               | 1,990            | 5,200            | 17,260           |                |
| 7820                           | Water & Sewer                  |                    |                | 162,110          |                  |                |                |                 |                |               | 3,460            | 165,570          |                  |                | 72,060         |                |                |                | 1,075          |               | 6,120            | 79,255           | 244,825          |                |
| 7825                           | Trash                          |                    |                | 22,020           |                  |                |                |                 | 2,530          |               |                  | 24,550           |                  |                | 4,640          |                |                |                |                |               |                  | 4,640            | 29,190           |                |
| 7830                           | Internet                       |                    |                |                  |                  |                |                |                 |                |               | 3,600            | 3,600            |                  |                |                |                |                |                |                |               |                  |                  | 3,600            |                |
| 7835                           | Cable TV                       |                    |                | 1,386            |                  |                |                | 1,892           | 1,892          |               |                  | 5,170            |                  | 996            |                |                |                |                |                |               |                  | 996              | 6,166            |                |
| 7840                           | Telephone                      |                    |                | 2,612            |                  |                | 606            | 4,704           |                |               | 9,838            | 17,760           |                  |                | 1,079          |                |                |                | 566            |               | 1,990            | 3,635            | 21,395           |                |
| <b>Cost of Goods Sold</b>      |                                |                    |                |                  |                  |                |                | <b>349,705</b>  | <b>265,800</b> |               |                  | <b>615,505</b>   |                  |                |                |                |                | <b>69,300</b>  | <b>44,066</b>  |               |                  | <b>113,366</b>   | <b>728,871</b>   |                |
| 7920                           | Food                           |                    |                |                  |                  |                |                |                 | 171,000        |               |                  | 171,000          |                  |                |                |                |                |                |                |               |                  | 24,750           | 195,750          |                |
| 7922                           | Food Waste & Employee Meals    |                    |                |                  |                  |                |                |                 | 5,100          |               |                  | 5,100            |                  |                |                |                |                |                |                |               |                  | 2,500            | 7,600            |                |
| 7924                           | Beer                           |                    |                |                  |                  |                |                |                 | 36,800         |               |                  | 36,800           |                  |                |                |                |                |                |                |               |                  | 9,376            | 46,176           |                |
| 7928                           | Wine                           |                    |                |                  |                  |                |                |                 | 22,000         |               |                  | 22,000           |                  |                |                |                |                |                |                |               |                  | 2,400            | 24,400           |                |
| 7932                           | Liquor                         |                    |                |                  |                  |                |                |                 | 30,900         |               |                  | 30,900           |                  |                |                |                |                |                |                |               |                  | 5,040            | 35,940           |                |
| 7940                           | Merchandise for resale         |                    |                |                  |                  |                |                | 337,055         |                |               |                  | 337,055          |                  |                |                |                |                | 66,150         |                |               |                  | 66,150           | 403,205          |                |
| 7945                           | Freight on Inventory Purchases |                    |                |                  |                  |                |                | 12,650          |                |               |                  | 12,650           |                  |                |                |                |                | 3,150          |                |               |                  | 3,150            | 15,800           |                |
| <b>Central Services Cost</b>   |                                |                    |                |                  |                  |                |                |                 |                |               | <b>231,348</b>   | <b>231,348</b>   |                  |                |                |                |                |                |                |               | <b>77,236</b>    | <b>77,236</b>    | <b>308,584</b>   |                |
| 7980                           | Central Services Allocation Cs |                    |                |                  |                  |                |                |                 |                |               | 231,348          | 231,348          |                  |                |                |                |                |                |                |               | 77,236           | 77,236           | 308,584          |                |
| <b>Capital Expend.</b>         |                                |                    | <b>114,667</b> | <b>278,690</b>   | <b>20,000</b>    | <b>533,360</b> |                |                 |                |               | <b>334,700</b>   | <b>1,281,417</b> |                  |                |                |                |                |                |                |               | <b>1,138,000</b> | <b>1,138,000</b> | <b>2,419,417</b> |                |
| 8120                           | Capital Improvements           |                    | 114,667        | 278,690          | 20,000           | 533,360        |                |                 |                |               | 334,700          | 1,281,417        |                  |                |                |                |                |                |                |               | 1,138,000        | 1,138,000        | 2,419,417        |                |
| <b>Debt Service</b>            |                                |                    |                |                  |                  |                |                |                 |                |               | <b>185,551</b>   | <b>185,551</b>   |                  |                |                | <b>1,874</b>   |                |                |                |               |                  |                  | <b>1,874</b>     | <b>187,425</b> |
| 8210                           | Principal                      |                    |                |                  |                  |                |                |                 |                |               | 183,496          | 183,496          |                  |                |                |                |                |                |                |               |                  |                  | 183,496          |                |
| 8220                           | Interest                       |                    |                |                  |                  |                |                |                 |                |               | 2,055            | 2,055            |                  |                |                | 1,874          |                |                |                |               |                  | 1,874            | 3,929            |                |
| <b>Expense Total</b>           |                                |                    | <b>410,713</b> | <b>1,475,939</b> | <b>96,628</b>    | <b>777,306</b> | <b>338,615</b> | <b>476,297</b>  | <b>868,254</b> | <b>76,290</b> | <b>1,206,076</b> | <b>5,726,118</b> |                  | <b>124,301</b> | <b>500,651</b> | <b>129,871</b> | <b>101,735</b> | <b>106,188</b> | <b>145,063</b> | <b>40,486</b> | <b>1,364,309</b> | <b>2,512,604</b> | <b>8,238,722</b> |                |
| <b>Grand Total</b>             |                                | <b>(2,178,982)</b> | <b>410,713</b> | <b>1,475,939</b> | <b>(133,327)</b> | <b>777,306</b> | <b>338,615</b> | <b>(27,388)</b> | <b>4,154</b>   | <b>76,290</b> | <b>686,473</b>   | <b>1,429,793</b> | <b>(748,408)</b> | <b>124,301</b> | <b>500,651</b> | <b>129,871</b> | <b>101,735</b> | <b>(3,742)</b> | <b>(937)</b>   | <b>40,486</b> | <b>183,194</b>   | <b>327,151</b>   | <b>1,756,944</b> |                |

FY 2022-23 Budget (as of 1/1/2023)

Statement of Sources and Uses

| Community Services Fund - Facilities |                              | Chateau          | Aspen Grove     | Events             | Marketing     | Grand Total        |
|--------------------------------------|------------------------------|------------------|-----------------|--------------------|---------------|--------------------|
| Row Labels                           | Account Description          | 33<br>500        | 510             | 530                | 980           |                    |
| <b>Revenue</b>                       |                              |                  |                 |                    |               |                    |
| <b>Sales &amp; Fees</b>              |                              | <b>(489,700)</b> | <b>(74,836)</b> | <b>(1,553,050)</b> |               | <b>(2,117,586)</b> |
| 4215                                 | Rental Income                | (693,000)        | (143,400)       |                    |               | (836,400)          |
| 4240                                 | Parcel Owner Allowances      | 15,900           | 3,200           |                    |               | 19,100             |
| 4250                                 | Inter-District Program Allow | 61,000           | 49,508          | 20,000             |               | 130,508            |
| 4270                                 | Charitable Allowances        | 11,700           | 4,800           |                    |               | 16,500             |
| 4285                                 | Promotional Discounts        | 139,000          | 12,106          | 5,000              |               | 156,106            |
| 4417                                 | Service & User Fees          | (24,300)         | (1,050)         |                    |               | (25,350)           |
| 4420                                 | Food Sales                   |                  |                 | (1,108,700)        |               | (1,108,700)        |
| 4424                                 | Beer Sales                   |                  |                 | (100,550)          |               | (100,550)          |
| 4428                                 | Wine Sales                   |                  |                 | (190,200)          |               | (190,200)          |
| 4432                                 | Liquor Sales                 |                  |                 | (178,600)          |               | (178,600)          |
| <b>Facility Fee</b>                  |                              | <b>(187,130)</b> |                 |                    |               | <b>(187,130)</b>   |
| 4490                                 | Facility Fees                | (187,130)        |                 |                    |               | (187,130)          |
| <b>Invest Inc.</b>                   |                              |                  |                 |                    | <b>180</b>    | <b>180</b>         |
| 4710                                 | Investment Earnings          |                  |                 |                    | 180           | 180                |
| <b>Revenue Total</b>                 |                              | <b>(676,830)</b> | <b>(74,836)</b> | <b>(1,553,050)</b> | <b>180</b>    | <b>(2,304,536)</b> |
| <b>Expense</b>                       |                              |                  |                 |                    |               |                    |
| <b>Wages</b>                         |                              | <b>84,718</b>    |                 | <b>419,371</b>     | <b>21,029</b> | <b>525,118</b>     |
| 5010                                 | Salary                       | 83,086           |                 | 419,664            | 20,428        | 523,178            |
| 5020                                 | Other Earnings               | 1,632            |                 | 7,515              | 601           | 9,748              |
| 5999                                 | Salary Savings               |                  |                 | (7,808)            |               | (7,808)            |
| <b>Benefits</b>                      |                              | <b>33,858</b>    |                 | <b>203,601</b>     | <b>10,429</b> | <b>247,888</b>     |
| 5050                                 | Taxes                        | 6,715            |                 | 44,980             | 1,697         | 53,392             |
| 5100                                 | Retirement Fringe Ben        | 13,326           |                 | 57,391             | 3,758         | 74,475             |
| 5200                                 | Medical Fringe Ben           | 9,108            |                 | 68,394             | 2,989         | 80,491             |
| 5250                                 | Dental Fringe Ben            | 614              |                 | 5,022              | 224           | 5,860              |
| 5300                                 | Vision Fringe Ben            | 82               |                 | 596                | 26            | 704                |
| 5400                                 | Life Ins Fringe Ben          | 202              |                 | 606                | 95            | 903                |
| 5500                                 | Disability Fringe Ben        | 372              |                 | 1,622              | 143           | 2,137              |
| 5600                                 | Unemployment Fringe Ben      | 1,319            |                 | 8,897              | 341           | 10,557             |
| 5700                                 | Work Comp Fringe Ben         | 2,119            |                 | 16,094             | 1,156         | 19,369             |

FY 2022-23 Budget (as of 1/1/2023)

Statement of Sources and Uses

| Community Services Fund - Facilities |                                | Chateau        | Aspen Grove   | Events         | Marketing     | Grand Total    |
|--------------------------------------|--------------------------------|----------------|---------------|----------------|---------------|----------------|
| Row Labels                           | Account Description            | 33<br>500      | 510           | 530            | 980           |                |
|                                      | <b>Professional Services</b>   | <b>1,170</b>   |               |                |               | <b>1,170</b>   |
| 6020                                 | Audit                          | 1,170          |               |                |               | 1,170          |
|                                      | <b>Services &amp; Supplies</b> | <b>334,207</b> | <b>91,743</b> | <b>117,600</b> | <b>33,695</b> | <b>577,245</b> |
| 7010                                 | Advertising - Paid             |                |               |                | 31,500        | 31,500         |
| 7200                                 | Banking Fees & Processing      |                |               | 41,090         |               | 41,090         |
| 7300                                 | Computer & IT Small Equip      | 2,240          |               |                |               | 2,240          |
| 7310                                 | Computer License & Fees        | 8,160          |               |                | 100           | 8,260          |
| 7330                                 | Contractual Services           | 5,940          |               |                |               | 5,940          |
| 7350                                 | Employee Recruit & Retain      | 1,700          |               | 950            |               | 2,650          |
| 7405                                 | Office Supplies                | 1,680          |               |                |               | 1,680          |
| 7415                                 | Operating                      | 21,680         | 1,155         | 46,410         | 2,095         | 71,340         |
| 7420                                 | Fuel                           | 2,520          | 120           |                |               | 2,640          |
| 7430                                 | Uniforms                       | 3,000          |               | 3,150          |               | 6,150          |
| 7435                                 | Small Equipment                |                |               | 5,250          |               | 5,250          |
| 7450                                 | Permits & Fees                 | 2,530          | 1,410         |                |               | 3,940          |
| 7460                                 | Postage                        | 165            |               |                |               | 165            |
| 7510                                 | R&M General                    | 116,490        | 41,827        | 210            |               | 158,527        |
| 7515                                 | R&M Preventative               |                | 2,100         |                |               | 2,100          |
| 7520                                 | R&M Corrective                 |                |               | 2,525          |               | 2,525          |
| 7525                                 | Snow Removal                   | 12,500         | 3,900         |                |               | 16,400         |
| 7530                                 | Janitorial                     | 29,940         | 6,300         |                |               | 36,240         |
| 7540                                 | Fleet Maintenance Services     | 5,329          |               |                |               | 5,329          |
| 7545                                 | Engineering Services           | 3,043          |               |                |               | 3,043          |
| 7550                                 | BLDGS Maintenance Services     | 105,125        | 31,671        | 18,015         |               | 154,811        |
| 7605                                 | Security                       | 2,700          | 3,260         |                |               | 5,960          |
| 7680                                 | Training & Education           | 1,080          |               |                |               | 1,080          |
| 7685                                 | Travel & Conferences           | 8,385          |               |                |               | 8,385          |
|                                      | <b>Insurance</b>               | <b>12,200</b>  | <b>600</b>    |                |               | <b>12,800</b>  |
| 7710                                 | General Liability              | 12,200         | 600           |                |               | 12,800         |

FY 2022-23 Budget (as of 1/1/2023)

Statement of Sources and Uses

| Community Services Fund - Facilities |                                | Chateau        | Aspen Grove    | Events           | Marketing     | Grand Total      |
|--------------------------------------|--------------------------------|----------------|----------------|------------------|---------------|------------------|
| Row Labels                           | Account Description            | 33<br>500      | 510            | 530              | 980           |                  |
|                                      | <b>Utilities</b>               | <b>32,279</b>  | <b>4,220</b>   | <b>19,630</b>    |               | <b>56,129</b>    |
| 7810                                 | Electricity                    | 11,685         | 785            | 5,420            |               | 17,890           |
| 7815                                 | Heating                        | 7,235          | 755            |                  |               | 7,990            |
| 7820                                 | Water & Sewer                  | 6,420          | 2,680          |                  |               | 9,100            |
| 7825                                 | Trash                          |                |                | 13,610           |               | 13,610           |
| 7830                                 | Internet                       | 3,290          |                |                  |               | 3,290            |
| 7840                                 | Telephone                      | 3,649          |                | 600              |               | 4,249            |
|                                      | <b>Cost of Goods Sold</b>      |                |                | <b>464,700</b>   |               | <b>464,700</b>   |
| 7920                                 | Food                           |                |                | 311,100          |               | 311,100          |
| 7922                                 | Food Waste & Employee Meals    |                |                | 21,700           |               | 21,700           |
| 7924                                 | Beer                           |                |                | 23,200           |               | 23,200           |
| 7928                                 | Wine                           |                |                | 73,100           |               | 73,100           |
| 7932                                 | Liquor                         |                |                | 35,600           |               | 35,600           |
|                                      | <b>Central Services Cost</b>   | <b>106,807</b> |                |                  |               | <b>106,807</b>   |
| 7980                                 | Central Services Allocation Cs | 106,807        |                |                  |               | 106,807          |
|                                      | <b>Capital Expend.</b>         | <b>10,000</b>  | <b>10,000</b>  |                  |               | <b>20,000</b>    |
| 8120                                 | Capital Improvements           | 10,000         | 10,000         |                  |               | 20,000           |
|                                      | <b>Debt Service</b>            | <b>177,051</b> | <b>79</b>      |                  |               | <b>177,130</b>   |
| 8210                                 | Principal                      | 175,090        | 78             |                  |               | 175,168          |
| 8220                                 | Interest                       | 1,961          | 1              |                  |               | 1,962            |
| <b>Expense Total</b>                 |                                | <b>792,290</b> | <b>106,642</b> | <b>1,224,902</b> | <b>65,153</b> | <b>2,188,987</b> |
| <b>Grand Total</b>                   |                                | <b>115,460</b> | <b>31,806</b>  | <b>(328,148)</b> | <b>65,333</b> | <b>(115,549)</b> |

FY 2022-23 Budget (as of 1/1/2023)

Statement of Sources and Uses

| Community Services Fund - Ski  |                               | Fleet   | Brushing Crew | F&B         | Services    | Revenue Office | Lifts   | Slope Maint | Mountain Ops | Ski Patrol | Ski School | Child Ski Center | Rentals & Repairs | Property Operations | Hyatt Shop | Marketing | Admin   | Snowflake | Grand Total |              |
|--------------------------------|-------------------------------|---------|---------------|-------------|-------------|----------------|---------|-------------|--------------|------------|------------|------------------|-------------------|---------------------|------------|-----------|---------|-----------|-------------|--------------|
| Row Labels                     | Account Description           | 34      | 450           | 490         | 530         | 600            | 610     | 620         | 630          | 640        | 650        | 660              | 670               | 680                 | 690        | 960       | 980     | 990       | 36          | 530          |
| <b>Revenue</b>                 |                               |         |               |             |             |                |         |             |              |            |            |                  |                   |                     |            |           |         |           |             |              |
| <b>Sales &amp; Fees</b>        |                               |         |               |             | (1,387,000) | (6,935,653)    |         |             |              |            |            | (869,610)        | (972,575)         | (1,196,370)         |            | (342,290) |         | 39,900    | (427,400)   | (12,090,998) |
| 4200                           | Passes                        |         |               |             |             | (2,200,000)    |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | (2,200,000)  |
| 4205                           | Admissions & Fees             |         |               |             |             | (5,254,973)    |         |             |              |            |            |                  |                   |                     |            | (163,900) |         |           |             | (5,418,873)  |
| 4215                           | Rental Income                 |         |               |             |             | (5,250)        |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | (5,250)      |
| 4220                           | Concessions                   |         |               |             |             | (45,050)       |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | (45,050)     |
| 4250                           | Inter-District Program Allow  |         |               |             | 10,300      |                |         |             |              |            |            |                  |                   |                     |            |           |         | 39,900    |             | 50,200       |
| 4270                           | Charitable Allowances         |         |               |             |             | 27,510         |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | 27,510       |
| 4280                           | Employee Allowances           |         |               |             | 42,800      | 66,360         |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | 114,960      |
| 4285                           | Promotional Discounts         |         |               |             |             | 574,350        |         |             |              |            |            | 4,095            | 14,385            | 2,100               |            | 3,255     |         |           |             | 598,185      |
| 4405                           | Merchandise Sales             |         |               |             |             |                |         |             |              |            |            |                  | (530)             |                     |            | (58,695)  |         |           |             | (59,225)     |
| 4409                           | Allocated to others           |         |               |             |             |                |         |             |              |            |            |                  |                   |                     |            | 49,895    |         |           |             | 49,895       |
| 4410                           | Personal Services             |         |               |             |             |                |         |             |              |            |            | (873,705)        | (850,980)         |                     |            | (10,505)  |         |           |             | (1,735,190)  |
| 4415                           | Repairs for Customers         |         |               |             |             |                |         |             |              |            |            |                  |                   | (10,500)            |            | (640)     |         |           |             | (11,140)     |
| 4417                           | Service & User Fees           |         |               |             |             | (98,600)       |         |             |              |            |            |                  | (135,450)         | (1,187,970)         |            | (161,700) |         |           |             | (1,583,720)  |
| 4420                           | Food Sales                    |         |               |             | (1,069,900) |                |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | (286,800)    |
| 4424                           | Beer Sales                    |         |               |             | (205,800)   |                |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | (90,100)     |
| 4428                           | Wine Sales                    |         |               |             | (41,100)    |                |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | (8,600)      |
| 4432                           | Liquor Sales                  |         |               |             | (123,300)   |                |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | (47,700)     |
| <b>Facility Fee</b>            |                               |         |               |             |             |                |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | (842,769)    |
| 4490                           | Facility Fees                 |         |               |             |             |                |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | (842,769)    |
| <b>Interfund</b>               |                               |         |               |             | (15,735)    |                |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | (15,735)     |
| 4300                           | Interfund Services Operations |         |               |             | (15,735)    |                |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | (15,735)     |
| <b>Misc. Rev.</b>              |                               |         |               |             |             |                |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | (85,085)     |
| 4705                           | Non-Operating Lease Income    |         |               |             |             |                |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | (85,085)     |
| <b>Invest Inc.</b>             |                               |         |               |             |             |                |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | (21,324)     |
| 4710                           | Investment Earnings           |         |               |             |             |                |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | (21,324)     |
| <b>Revenue Total</b>           |                               |         | (15,735)      | (1,387,000) | (6,935,653) |                |         |             |              |            |            | (869,610)        | (972,575)         | (1,196,370)         |            | (342,290) |         | (909,278) | (427,400)   | (13,055,911) |
| <b>Expense</b>                 |                               |         |               |             |             |                |         |             |              |            |            |                  |                   |                     |            |           |         |           |             |              |
| <b>Wages</b>                   |                               |         | 85,362        | 360,685     |             | 245,799        | 691,360 | 429,441     |              | 236,926    | 307,670    | 402,448          | 225,786           | 277,381             | 65,642     | 148,261   | 319,909 | 107,294   |             | 3,903,964    |
| 5010                           | Salary                        |         | 83,280        | 350,352     |             | 240,822        | 676,909 | 420,899     |              | 232,784    | 300,272    | 393,765          | 220,658           | 271,445             | 63,922     | 145,838   | 358,256 | 104,713   |             | 3,863,915    |
| 5020                           | Other Earnings                |         | 2,082         | 10,333      |             | 4,977          | 14,451  | 8,542       |              | 4,142      | 7,398      | 8,683            | 5,128             | 5,936               | 1,720      | 2,423     | 14,539  | 2,581     |             | 92,935       |
| 5999                           | Salary Savings                |         |               |             |             |                |         |             |              |            |            |                  |                   |                     |            |           |         | (52,886)  |             | (52,886)     |
| <b>Benefits</b>                |                               |         | 15,059        | 113,602     |             | 76,656         | 303,972 | 164,666     |              | 50,376     | 72,348     | 82,477           | 53,727            | 89,039              | 11,584     | 82,676    | 185,062 | 30,523    |             | 1,331,768    |
| 5050                           | Taxes                         |         | 6,531         | 27,660      |             | 19,042         | 54,036  | 33,404      |              | 18,127     | 23,727     | 30,796           | 17,275            | 21,464              | 5,022      | 11,763    | 30,081  | 8,224     |             | 307,152      |
| 5100                           | Retirement Fringe Ben         |         |               | 22,156      |             | 13,603         | 64,509  | 31,367      |              |            | 10,684     | 321              |                   | 13,672              |            | 22,666    | 69,892  | 4,058     |             | 252,928      |
| 5200                           | Medical Fringe Ben            |         |               | 27,957      |             | 17,772         | 105,602 | 51,338      |              | 7,549      | 6,238      | 10,219           | 12,622            | 23,785              |            | 30,439    | 41,657  | 7,361     |             | 342,540      |
| 5250                           | Dental Fringe Ben             |         |               | 1,841       |             | 980            | 7,120   | 3,836       |              | 509        | 412        | 635              | 943               | 1,611               |            | 2,318     | 3,002   | 338       |             | 23,545       |
| 5300                           | Vision Fringe Ben             |         |               | 212         |             | 118            | 819     | 445         |              | 68         | 55         | 67               | 106               | 181                 |            | 262       | 324     | 39        |             | 2,697        |
| 5400                           | Life Ins Fringe Ben           |         |               | 231         |             | 146            | 686     | 330         |              | 100        | 111        | 36               | 21                | 143                 |            | 234       | 680     | 42        |             | 2,760        |
| 5500                           | Disability Fringe Ben         |         |               | 616         |             | 390            | 1,840   | 893         |              | 334        | 308        | 253              | 178               | 395                 |            | 634       | 1,844   | 118       |             | 7,803        |
| 5600                           | Unemployment Fringe Ben       |         | 1,279         | 5,498       |             | 3,733          | 10,598  | 6,552       |              | 3,552      | 4,657      | 6,040            | 3,385             | 4,210               | 984        | 2,309     | 5,893   | 1,625     |             | 60,315       |
| 5700                           | Work Comp Fringe Ben          |         | 7,249         | 27,432      |             | 20,872         | 58,762  | 36,501      |              | 20,137     | 26,155     | 34,110           | 19,196            | 23,578              | 5,578      | 12,052    | 31,688  | 8,718     |             | 332,028      |
| <b>Professional Services</b>   |                               |         |               |             |             |                |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | 23,700       |
| 6010                           | Legal                         |         |               |             |             |                |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | 12,000       |
| 6020                           | Audit                         |         |               |             |             |                |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | 11,700       |
| <b>Services &amp; Supplies</b> |                               | 438,050 | 4,445         | 164,845     |             | 111,120        | 133,780 | 94,495      |              | 19,425     | 34,685     | 35,315           | 51,710            | 338,588             | 29,345     | 347,170   | 539,593 | 43,640    |             | 2,386,206    |
| 7010                           | Advertising - Paid            |         |               |             |             |                |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | 210,000      |
| 7020                           | Advertising - Trade           |         |               |             |             |                |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | 8,000        |
| 7200                           | Banking Fees & Processing     |         |               |             | 24,050      |                |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | 196,355      |
| 7210                           | Community Relations           |         |               |             |             |                |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | 27,500       |
| 7300                           | Computer & IT Small Equip     |         |               |             | 1,050       | 3,990          |         |             |              |            |            | 2,625            | 3,360             |                     | 2,100      | 6,300     |         |           |             | 19,425       |
| 7310                           | Computer License & Fees       |         |               |             | 7,035       |                |         | 9,975       |              |            |            |                  |                   |                     |            |           |         |           |             | 58,000       |
| 7330                           | Contractual Services          |         |               |             |             | 8,140          |         |             |              |            | 120        | 180              | 60                |                     | 90         |           |         |           |             | 3,240        |
| 7340                           | Dues & Subscriptions          |         |               |             |             |                |         | 1,560       |              |            | 1,230      | 380              |                   |                     |            |           |         |           |             | 2,100        |
| 7350                           | Employee Recruit & Retain     |         |               |             | 2,100       | 930            |         |             |              |            | 3,780      | 4,305            | 1,050             |                     |            |           |         |           |             | 10,815       |
| 7405                           | Office Supplies               |         |               |             | 1,000       |                |         |             |              |            |            |                  |                   |                     |            |           |         |           |             | 23,610       |
| 7415                           | Operating                     | 3,540   | 4,095         | 86,400      |             | 98,300         | 31,865  | 26,480      |              | 11,340     | 26,955     | 22,995           | 19,950            | 37,490              | 4,200      | 20,000    | 8,400   | 27,500    |             | 3,720        |



FY 2022-23 Budget (as of 1/1/2023)

Statement of Sources and Uses

| Community Services Fund - Ski |                                | Fleet          | Brushing Crew  | F&B              | Services           | Revenue Office | Lifts            | Slope Maint      | Mountain Ops  | Ski Patrol     | Ski School       | Child Ski Center | Rentals & Repairs | Property Operations | Hyatt Shop       | Marketing      | Admin            | Snowflake        | Grand Total        |
|-------------------------------|--------------------------------|----------------|----------------|------------------|--------------------|----------------|------------------|------------------|---------------|----------------|------------------|------------------|-------------------|---------------------|------------------|----------------|------------------|------------------|--------------------|
| Row Labels                    | Account Description            | 34             | 490            | 530              | 600                | 610            | 620              | 630              | 640           | 650            | 660              | 670              | 680               | 690                 | 960              | 980            | 990              | 36               |                    |
|                               |                                | 450            |                |                  |                    |                |                  |                  |               |                |                  |                  |                   |                     |                  |                |                  | 530              |                    |
| 7420                          | Fuel                           | 108,360        |                |                  |                    |                |                  |                  |               |                |                  |                  |                   | 16,385              |                  |                |                  |                  | 124,745            |
| 7425                          | Chemical                       |                |                | 7,200            |                    |                |                  |                  |               |                |                  |                  |                   |                     |                  |                |                  |                  | 7,200              |
| 7430                          | Uniforms                       |                |                | 2,500            |                    |                |                  |                  |               |                |                  |                  |                   |                     |                  |                | 38,645           | 1,500            | 42,645             |
| 7433                          | Safety                         |                |                |                  |                    |                | 4,620            |                  |               | 4,410          |                  |                  |                   | 315                 |                  |                | 1,050            |                  | 10,395             |
| 7435                          | Small Equipment                |                |                | 3,000            |                    |                | 11,715           |                  |               |                |                  | 3,990            | 27,090            |                     |                  |                |                  | 1,500            | 47,295             |
| 7450                          | Permits & Fees                 |                |                | 4,500            |                    |                |                  | 210              |               |                |                  |                  |                   |                     | 125              |                | 54,175           | 1,600            | 60,610             |
| 7460                          | Postage                        |                |                |                  |                    |                |                  |                  |               |                |                  |                  |                   |                     |                  | 4,725          | 455              |                  | 5,180              |
| 7480                          | Rental & Lease                 |                |                |                  |                    |                |                  | 8,400            |               |                |                  |                  |                   | 8,190               | 22,830           |                |                  |                  | 39,420             |
| 7510                          | R&M General                    |                |                | 210              |                    |                | 85,580           | 46,940           |               | 3,675          |                  |                  |                   | 34,300              |                  |                | 130,603          | 210              | 301,518            |
| 7515                          | R&M Preventative               |                |                |                  |                    |                |                  |                  |               |                |                  |                  |                   | 4,730               |                  |                |                  |                  | 4,730              |
| 7525                          | Snow Removal                   |                |                |                  |                    |                |                  |                  |               |                |                  |                  |                   | 44,500              |                  |                |                  |                  | 44,500             |
| 7530                          | Janitorial                     |                |                |                  |                    |                |                  |                  |               |                |                  |                  |                   | 42,660              |                  |                |                  |                  | 42,660             |
| 7540                          | Fleet Maintenance Services     | 326,150        |                |                  |                    |                |                  |                  |               |                |                  |                  |                   | 44,648              |                  |                |                  |                  | 370,798            |
| 7545                          | Engineering Services           |                |                |                  |                    |                |                  |                  |               |                |                  |                  |                   |                     |                  |                | 8,925            |                  | 8,925              |
| 7550                          | BLDGS Maintenance Services     |                |                | 25,800           |                    |                |                  |                  |               |                |                  |                  |                   | 88,610              |                  |                |                  |                  | 114,410            |
| 7605                          | Security                       |                |                |                  |                    |                |                  |                  |               |                |                  |                  |                   | 7,860               |                  |                |                  | 500              | 8,360              |
| 7680                          | Training & Education           |                | 350            |                  |                    |                |                  |                  |               |                | 2,600            | 840              |                   |                     |                  |                |                  | 1,500            | 5,290              |
| 7685                          | Travel & Conferences           |                |                |                  |                    | 690            |                  |                  |               |                |                  |                  | 200               | 8,900               |                  | 10,000         |                  |                  | 19,790             |
| <b>Insurance</b>              |                                |                |                |                  |                    |                |                  |                  |               |                |                  |                  |                   |                     |                  |                |                  |                  | <b>234,500</b>     |
| 7710                          | General Liability              |                |                |                  |                    |                |                  |                  |               |                |                  |                  |                   |                     |                  |                |                  |                  | 234,500            |
| <b>Utilities</b>              |                                | <b>17,465</b>  | <b>2,250</b>   | <b>26,345</b>    |                    | <b>1,640</b>   | <b>57,622</b>    | <b>403,415</b>   |               | <b>150</b>     | <b>100</b>       | <b>150</b>       | <b>100</b>        | <b>104,452</b>      | <b>805</b>       | <b>8,901</b>   | <b>13,075</b>    | <b>4,965</b>     | <b>641,435</b>     |
| 7810                          | Electricity                    | 10,200         |                | 1,290            |                    |                | 56,700           | 277,200          |               |                |                  |                  |                   | 47,500              |                  |                |                  |                  | 392,890            |
| 7815                          | Heating                        | 7,230          |                | 5,195            |                    |                |                  |                  |               |                |                  |                  |                   | 23,755              |                  |                |                  | 1,540            | 37,720             |
| 7820                          | Water & Sewer                  |                |                | 975              |                    |                |                  | 125,545          |               |                |                  |                  |                   | 14,855              |                  |                |                  |                  | 141,375            |
| 7825                          | Trash                          |                | 2,250          | 11,065           |                    |                |                  |                  |               |                |                  |                  |                   | 17,505              |                  |                |                  |                  | 30,820             |
| 7830                          | Internet                       |                |                |                  |                    |                |                  |                  |               |                |                  |                  |                   |                     | 805              |                | 3,600            |                  | 4,405              |
| 7835                          | Cable TV                       |                |                | 3,425            |                    |                |                  |                  |               |                |                  |                  |                   |                     |                  |                |                  | 3,425            | 6,850              |
| 7840                          | Telephone                      | 35             |                | 4,395            |                    | 1,640          | 922              | 670              |               | 150            | 100              | 150              | 100               | 837                 |                  | 8,901          | 9,475            |                  | 27,375             |
| <b>Cost of Goods Sold</b>     |                                |                |                | <b>433,800</b>   |                    |                |                  |                  |               |                |                  |                  |                   |                     |                  |                |                  |                  | <b>124,400</b>     |
| 7920                          | Food                           |                |                | 321,000          |                    |                |                  |                  |               |                |                  |                  |                   |                     |                  |                |                  |                  | 85,900             |
| 7922                          | Food Waste & Employee Meals    |                |                | 19,000           |                    |                |                  |                  |               |                |                  |                  |                   |                     |                  |                |                  |                  | 2,500              |
| 7924                          | Beer                           |                |                | 51,500           |                    |                |                  |                  |               |                |                  |                  |                   |                     |                  |                |                  |                  | 22,600             |
| 7928                          | Wine                           |                |                | 16,400           |                    |                |                  |                  |               |                |                  |                  |                   |                     |                  |                |                  |                  | 3,400              |
| 7932                          | Liquor                         |                |                | 25,900           |                    |                |                  |                  |               |                |                  |                  |                   |                     |                  |                |                  |                  | 10,000             |
| <b>Central Services Cost</b>  |                                |                |                |                  |                    |                |                  |                  |               |                |                  |                  |                   |                     |                  |                |                  |                  | <b>524,073</b>     |
| 7980                          | Central Services Allocation Cs |                |                |                  |                    |                |                  |                  |               |                |                  |                  |                   |                     |                  |                |                  |                  | 524,073            |
| <b>Capital Expend.</b>        |                                |                |                | <b>31,398</b>    |                    |                | <b>1,613</b>     | <b>274,750</b>   | <b>33,295</b> |                |                  | <b>10,000</b>    | <b>259,133</b>    |                     |                  |                |                  |                  | <b>946,870</b>     |
| 8120                          | Capital Improvements           |                |                | 31,398           |                    |                | 1,613            | 274,750          | 33,295        |                |                  | 10,000           | 259,133           |                     |                  |                |                  |                  | 946,870            |
| <b>Debt Service</b>           |                                |                |                |                  |                    |                |                  |                  |               |                |                  |                  |                   |                     |                  |                |                  |                  | <b>19,769</b>      |
| 8210                          | Principal                      |                |                |                  |                    |                |                  |                  |               |                |                  |                  |                   |                     |                  |                |                  |                  | 19,550             |
| 8220                          | Interest                       |                |                |                  |                    |                |                  |                  |               |                |                  |                  |                   |                     |                  |                |                  |                  | 219                |
| <b>Expense Total</b>          |                                | <b>455,515</b> | <b>107,116</b> | <b>1,130,675</b> |                    | <b>435,215</b> | <b>1,188,347</b> | <b>1,366,767</b> | <b>33,295</b> | <b>306,877</b> | <b>414,803</b>   | <b>530,390</b>   | <b>590,456</b>    | <b>809,460</b>      | <b>107,376</b>   | <b>587,008</b> | <b>2,806,551</b> | <b>310,822</b>   | <b>11,180,674</b>  |
| <b>Grand Total</b>            |                                | <b>455,515</b> | <b>91,381</b>  | <b>(256,325)</b> | <b>(6,935,653)</b> | <b>435,215</b> | <b>1,188,347</b> | <b>1,366,767</b> | <b>33,295</b> | <b>306,877</b> | <b>(454,807)</b> | <b>(442,185)</b> | <b>(605,914)</b>  | <b>809,460</b>      | <b>(234,914)</b> | <b>587,008</b> | <b>1,897,273</b> | <b>(116,578)</b> | <b>(1,875,237)</b> |

FY 2022-23 Budget (as of 1/1/2023)

| Community Services Fund - Recreation |                             | Youth Programs   | Senior Programs  | Adult Programs  | Recreation Center | Aquatics Programs | Fitness Programs | Kid Zone       | Marketing     | Admin               | Grand Total         |
|--------------------------------------|-----------------------------|------------------|------------------|-----------------|-------------------|-------------------|------------------|----------------|---------------|---------------------|---------------------|
| Row Labels                           | Account Description         | 46<br>811        | 820              | 831             | 48<br>840         | 850               | 860              | 890            | 980           | 990                 |                     |
| <b>Revenue</b>                       |                             |                  |                  |                 |                   |                   |                  |                |               |                     |                     |
| <b>Sales &amp; Fees</b>              |                             | <b>(181,850)</b> | <b>(56,600)</b>  | <b>(58,700)</b> | <b>(983,430)</b>  | <b>(126,880)</b>  | <b>(67,430)</b>  | <b>(2,000)</b> |               |                     | <b>(1,476,890)</b>  |
| 4205                                 | Admissions & Fees           |                  | (34,500)         |                 | (840,000)         |                   |                  |                |               |                     | (874,500)           |
| 4207                                 | Admissions & Fees - Non-Res |                  |                  |                 | (84,500)          |                   |                  |                |               |                     | (84,500)            |
| 4210                                 | Program Registration        | (179,100)        | (22,100)         | (58,700)        |                   | (40,000)          | (9,700)          |                |               |                     | (309,600)           |
| 4212                                 | Program Reg - Non-Res       |                  |                  |                 |                   |                   | (970)            |                |               |                     | (970)               |
| 4215                                 | Rental Income               |                  |                  |                 | (3,150)           |                   |                  |                |               |                     | (3,150)             |
| 4225                                 | Sponsorships                | (2,750)          |                  |                 |                   |                   | (1,260)          |                |               |                     | (4,010)             |
| 4280                                 | Employee Allowances         |                  |                  |                 | 700               |                   |                  |                |               |                     | 700                 |
| 4285                                 | Promotional Discounts       |                  |                  |                 | 1,550             |                   |                  |                |               |                     | 1,550               |
| 4405                                 | Merchandise Sales           |                  |                  |                 | (27,000)          |                   |                  |                |               |                     | (27,000)            |
| 4410                                 | Personal Services           |                  |                  |                 |                   | (86,880)          | (55,500)         |                |               |                     | (142,380)           |
| 4411                                 | Personal Services Contract  |                  |                  |                 | (6,300)           |                   |                  |                |               |                     | (6,300)             |
| 4417                                 | Service & User Fees         |                  |                  |                 | (5,700)           |                   |                  | (2,000)        |               |                     | (7,700)             |
| 4420                                 | Food Sales                  |                  |                  |                 | (19,030)          |                   |                  |                |               |                     | (19,030)            |
| <b>Facility Fee</b>                  |                             |                  |                  |                 |                   |                   |                  |                |               | <b>(173,229)</b>    | <b>(173,229)</b>    |
| 4490                                 | Facility Fees               |                  |                  |                 |                   |                   |                  |                |               | (173,229)           | (173,229)           |
| <b>Operating Grants</b>              |                             | <b>(50,000)</b>  | <b>(67,000)</b>  |                 |                   |                   |                  |                |               |                     | <b>(117,000)</b>    |
| 4515                                 | Operating Grants - County   | (50,000)         | (67,000)         |                 |                   |                   |                  |                |               |                     | (117,000)           |
| <b>Invest Inc.</b>                   |                             |                  |                  |                 |                   |                   |                  |                |               | <b>(1,020)</b>      | <b>(1,020)</b>      |
| 4710                                 | Investment Earnings         |                  |                  |                 |                   |                   |                  |                |               | (1,020)             | (1,020)             |
| <b>Capital Grants</b>                |                             |                  |                  |                 |                   |                   |                  |                |               | <b>(25,435,000)</b> | <b>(25,435,000)</b> |
| 4725                                 | Capital Grants              |                  |                  |                 |                   |                   |                  |                |               | (25,435,000)        | (25,435,000)        |
| <b>Revenue Total</b>                 |                             | <b>(231,850)</b> | <b>(123,600)</b> | <b>(58,700)</b> | <b>(983,430)</b>  | <b>(126,880)</b>  | <b>(67,430)</b>  | <b>(2,000)</b> |               | <b>(25,609,249)</b> | <b>(27,203,139)</b> |
| <b>Expense</b>                       |                             |                  |                  |                 |                   |                   |                  |                |               |                     |                     |
| <b>Wages</b>                         |                             | <b>195,747</b>   | <b>195,407</b>   | <b>22,528</b>   | <b>262,375</b>    | <b>367,584</b>    | <b>181,021</b>   | <b>41,235</b>  | <b>41,928</b> | <b>(3,435)</b>      | <b>1,304,390</b>    |
| 5010                                 | Salary                      | 141,445          | 191,423          | 22,008          | 254,053           | 345,794           | 149,173          | 40,057         | 41,721        | 9,136               | 1,194,810           |
| 5020                                 | Other Earnings              | 54,302           | 3,984            | 520             | 8,322             | 21,790            | 31,848           | 1,178          | 207           | 4,567               | 126,718             |
| 5999                                 | Salary Savings              |                  |                  |                 |                   |                   |                  |                |               | (17,138)            | (17,138)            |
| <b>Benefits</b>                      |                             | <b>74,084</b>    | <b>52,713</b>    | <b>8,191</b>    | <b>104,102</b>    | <b>84,531</b>     | <b>37,361</b>    | <b>6,318</b>   | <b>19,140</b> | <b>5,844</b>        | <b>392,286</b>      |
| 5050                                 | Taxes                       | 15,445           | 15,231           | 1,762           | 20,720            | 28,490            | 13,978           | 3,173          | 3,307         | 1,080               | 103,186             |
| 5100                                 | Retirement Fringe Ben       | 19,418           | 16,113           | 1,993           | 36,318            | 18,006            | 7,388            | 967            | 5,209         | 1,579               | 106,991             |
| 5200                                 | Medical Fringe Ben          | 28,137           | 12,697           | 3,167           | 32,290            | 20,931            | 7,767            | 455            | 7,962         | 1,979               | 115,385             |
| 5250                                 | Dental Fringe Ben           | 2,114            | 888              | 242             | 2,274             | 1,414             | 573              | 31             | 589           | 114                 | 8,240               |
| 5300                                 | Vision Fringe Ben           | 243              | 113              | 27              | 285               | 168               | 68               | 4              | 69            | 14                  | 992                 |

FY 2022-23 Budget (as of 1/1/2023)

| Community Services Fund - Recreation |                            | Youth Programs | Senior Programs | Adult Programs | Recreation Center | Aquatics Programs | Fitness Programs | Kid Zone     | Marketing     | Admin         | Grand Total  |                |
|--------------------------------------|----------------------------|----------------|-----------------|----------------|-------------------|-------------------|------------------|--------------|---------------|---------------|--------------|----------------|
| Row Labels                           | Account Description        | 46             | 811             | 820            | 831               | 840               | 850              | 860          | 890           | 980           | 990          |                |
| 5400                                 | Life Ins Fringe Ben        |                | 205             | 178            | 35                | 390               | 211              | 93           | 12            | 55            | 12           | 1,191          |
| 5500                                 | Disability Fringe Ben      |                | 548             | 452            | 61                | 1,027             | 520              | 206          | 25            | 144           | 48           | 3,031          |
| 5600                                 | Unemployment Fringe Ben    |                | 3,032           | 2,676          | 342               | 4,057             | 5,602            | 2,749        | 620           | 685           | 208          | 19,971         |
| 5700                                 | Work Comp Fringe Ben       |                | 4,942           | 4,364          | 562               | 6,741             | 9,189            | 4,540        | 1,031         | 1,120         | 810          | 33,299         |
| <b>Professional Services</b>         |                            |                |                 |                |                   |                   |                  |              |               |               | <b>5,850</b> | <b>5,850</b>   |
| 6020                                 | Audit                      |                |                 |                |                   |                   |                  |              |               |               | 5,850        | 5,850          |
| <b>Services &amp; Supplies</b>       |                            | <b>12,260</b>  | <b>43,466</b>   | <b>3,250</b>   | <b>379,650</b>    | <b>51,200</b>     | <b>15,475</b>    | <b>2,345</b> | <b>10,900</b> | <b>98,815</b> |              | <b>617,361</b> |
| 7010                                 | Advertising - Paid         |                |                 |                |                   |                   |                  |              |               | 1,000         |              | 1,000          |
| 7200                                 | Banking Fees & Processing  |                |                 |                |                   |                   |                  |              |               |               | 28,845       | 28,845         |
| 7300                                 | Computer & IT Small Equip  |                |                 |                |                   | 1,050             |                  |              |               |               |              | 1,050          |
| 7310                                 | Computer License & Fees    |                |                 |                |                   |                   |                  |              |               |               | 140          | 140            |
| 7320                                 | Computer Supplies          |                |                 |                |                   |                   |                  |              |               |               | 4,000        | 4,000          |
| 7330                                 | Contractual Services       |                |                 |                |                   | 60                | 120              | 95           | 300           |               | 6,000        | 6,575          |
| 7340                                 | Dues & Subscriptions       | 60             | 55              |                |                   | 2,100             | 770              |              |               |               | 1,325        | 4,310          |
| 7350                                 | Employee Recruit & Retain  |                |                 | 210            |                   | 1,050             | 800              | 530          |               |               | 3,300        | 5,890          |
| 7415                                 | Operating                  | 11,800         | 10,815          | 3,250          | 51,000            | 22,200            | 7,700            | 1,355        | 9,900         |               | 13,380       | 131,400        |
| 7420                                 | Fuel                       |                | 4,155           |                |                   |                   |                  |              |               |               | 7,560        | 11,715         |
| 7425                                 | Chemical                   |                |                 |                |                   |                   | 20,000           |              |               |               |              | 20,000         |
| 7430                                 | Uniforms                   |                | 420             |                |                   | 1,700             | 3,000            | 1,050        | 690           |               | 4,205        | 11,065         |
| 7435                                 | Small Equipment            |                |                 |                |                   |                   |                  | 2,900        |               |               |              | 2,900          |
| 7450                                 | Permits & Fees             |                |                 |                |                   | 2,050             | 700              |              |               |               |              | 2,750          |
| 7460                                 | Postage                    |                |                 |                |                   | 450               |                  |              |               |               |              | 450            |
| 7480                                 | Rental & Lease             |                | 16,260          |                |                   |                   |                  |              |               |               |              | 16,260         |
| 7510                                 | R&M General                |                |                 |                |                   | 73,450            |                  |              |               |               | 7,500        | 80,950         |
| 7515                                 | R&M Preventative           |                |                 |                |                   | 420               |                  |              |               |               |              | 420            |
| 7525                                 | Snow Removal               |                |                 |                |                   | 7,400             |                  |              |               |               |              | 7,400          |
| 7530                                 | Janitorial                 |                |                 |                |                   | 80,900            |                  |              |               |               | 4,725        | 85,625         |
| 7540                                 | Fleet Maintenance Services |                | 11,051          |                |                   |                   |                  |              |               |               | 7,525        | 18,576         |
| 7545                                 | Engineering Services       |                |                 |                |                   |                   |                  |              |               |               | 6,390        | 6,390          |
| 7550                                 | BLDGS Maintenance Services |                |                 |                |                   | 150,860           |                  |              |               |               |              | 150,860        |
| 7605                                 | Security                   |                |                 |                |                   | 5,160             |                  |              |               |               |              | 5,160          |
| 7680                                 | Training & Education       |                | 500             |                |                   | 2,000             | 3,610            | 3,200        |               |               | 3,620        | 12,930         |
| 7685                                 | Travel & Conferences       | 400            |                 |                |                   |                   |                  |              |               |               | 300          | 700            |
| <b>Insurance</b>                     |                            |                |                 |                |                   | <b>60,900</b>     |                  |              |               |               |              | <b>60,900</b>  |
| 7710                                 | General Liability          |                |                 |                |                   | 60,900            |                  |              |               |               |              | 60,900         |

FY 2022-23 Budget (as of 1/1/2023)

| Community Services Fund - Recreation |                                     | Youth Programs | Senior Programs | Adult Programs | Recreation Center | Aquatics Programs | Fitness Programs | Kid Zone | Marketing | Admin  | Grand Total |            |
|--------------------------------------|-------------------------------------|----------------|-----------------|----------------|-------------------|-------------------|------------------|----------|-----------|--------|-------------|------------|
| Row Labels                           | Account Description                 | 46             | 811             | 820            | 831               | 840               | 850              | 860      | 890       | 980    | 990         |            |
|                                      | <b>Utilities</b>                    |                | 33              | 720            |                   | 105,786           | 1,378            |          |           |        | 15,039      | 122,956    |
|                                      | 7810 Electricity                    |                |                 |                |                   | 45,025            |                  |          |           |        | 5,000       | 50,025     |
|                                      | 7815 Heating                        |                |                 |                |                   | 28,600            |                  |          |           |        | 3,180       | 31,780     |
|                                      | 7820 Water & Sewer                  |                |                 |                |                   | 20,725            |                  |          |           |        |             | 20,725     |
|                                      | 7825 Trash                          |                |                 |                |                   | 6,665             |                  |          |           |        | 745         | 7,410      |
|                                      | 7830 Internet                       |                |                 |                |                   |                   |                  |          |           |        | 3,600       | 3,600      |
|                                      | 7835 Cable TV                       |                |                 |                |                   | 4,755             |                  |          |           |        |             | 4,755      |
|                                      | 7840 Telephone                      |                |                 | 720            |                   | 16                | 1,378            |          |           |        | 2,514       | 4,628      |
|                                      | Telephone                           |                | 33              |                |                   |                   |                  |          |           |        |             | 33         |
|                                      | <b>Cost of Goods Sold</b>           |                |                 |                | 10,520            | 35,200            |                  |          |           |        |             | 45,720     |
|                                      | 7920 Food                           |                |                 |                |                   | 13,600            |                  |          |           |        |             | 13,600     |
|                                      | 7940 Merchandise for resale         |                |                 |                |                   | 17,600            |                  |          |           |        |             | 17,600     |
|                                      | 7950 Personal Services Contracts    |                |                 |                | 10,520            | 4,000             |                  |          |           |        |             | 14,520     |
|                                      | <b>Central Services Cost</b>        |                |                 |                |                   |                   |                  |          |           |        | 141,787     | 141,787    |
|                                      | 7980 Central Services Allocation Cs |                |                 |                |                   |                   |                  |          |           |        | 141,787     | 141,787    |
|                                      | <b>Capital Expend.</b>              |                |                 |                |                   |                   |                  |          |           |        | 26,575,212  | 26,575,212 |
|                                      | 8120 Capital Improvements           |                |                 |                |                   |                   |                  |          |           |        | 26,575,212  | 26,575,212 |
|                                      | <b>Debt Service</b>                 |                |                 |                |                   | 2,229             |                  |          |           |        |             | 2,229      |
|                                      | 8210 Principal                      |                |                 |                |                   | 2,229             |                  |          |           |        |             | 2,229      |
|                                      | <b>Expense Total</b>                |                | 282,124         | 292,306        | 44,489            | 950,242           | 504,693          | 233,857  | 49,898    | 71,968 | 26,839,112  | 29,268,691 |
|                                      | <b>Grand Total</b>                  |                | 50,274          | 168,706        | (14,211)          | (33,188)          | 377,813          | 166,427  | 47,898    | 71,968 | 1,229,863   | 2,065,552  |

FY 2022-23 Budget (as of 1/1/2023)

Statement of Sources and Uses

Community Services Fund - Parks

Grand Total

| Row Labels     | Account Description                       | 43 | 780              | Grand Total      |
|----------------|---|----|------------------|------------------|
| <b>Revenue</b> |   |    |                  |                  |
|                | <b>Sales &amp; Fees</b>                   |    | <b>(63,115)</b>  | <b>(63,115)</b>  |
|                | <b>4215</b> Rental Income                 |    | (63,115)         | (63,115)         |
|                | <b>Facility Fee</b>                       |    | <b>(73,191)</b>  | <b>(73,191)</b>  |
|                | <b>4490</b> Facility Fees                 |    | (73,191)         | (73,191)         |
|                | <b>Operating Grants</b>                   |    | <b>(22,875)</b>  | <b>(22,875)</b>  |
|                | <b>4530</b> Intergovernmental             |    | (22,875)         | (22,875)         |
|                | <b>Interfund</b>                          |    | <b>(107,267)</b> | <b>(107,267)</b> |
|                | <b>4300</b> Interfund Services Operations |    | (107,267)        | (107,267)        |
|                | <b>Misc. Rev.</b>                         |    | <b>(12,100)</b>  | <b>(12,100)</b>  |
|                | <b>4503</b> Operating Contributions       |    | (12,100)         | (12,100)         |
|                | <b>Invest Inc.</b>                        |    | <b>180</b>       | <b>180</b>       |
|                | <b>4710</b> Investment Earnings           |    | 180              | 180              |
|                | <b>Capital Grants</b>                     |    | <b>(100,000)</b> | <b>(100,000)</b> |
|                | <b>4725</b> Capital Grants                |    | (100,000)        | (100,000)        |
|                | <b>Revenue Total</b>                      |    | <b>(378,368)</b> | <b>(378,368)</b> |
| <b>Expense</b> |   |    |                  |                  |
|                | <b>Wages</b>                              |    | <b>416,383</b>   | <b>416,383</b>   |
|                | 5010 Salary                               |    | 412,291          | 412,291          |
|                | 5020 Other Earnings                       |    | 9,467            | 9,467            |
|                | 5999 Salary Savings                       |    | (5,375)          | (5,375)          |
|                | <b>Benefits</b>                           |    | <b>115,788</b>   | <b>115,788</b>   |
|                | 5050 Taxes                                |    | 32,768           | 32,768           |
|                | 5100 Retirement Fringe Ben                |    | 28,478           | 28,478           |
|                | 5200 Medical Fringe Ben                   |    | 33,925           | 33,925           |
|                | 5250 Dental Fringe Ben                    |    | 2,260            | 2,260            |
|                | 5300 Vision Fringe Ben                    |    | 260              | 260              |
|                | 5400 Life Ins Fringe Ben                  |    | 305              | 305              |
|                | 5500 Disability Fringe Ben                |    | 827              | 827              |
|                | 5600 Unemployment Fringe Ben              |    | 6,425            | 6,425            |
|                | 5700 Work Comp Fringe Ben                 |    | 10,540           | 10,540           |
|                | <b>Professional Services</b>              |    | <b>1,170</b>     | <b>1,170</b>     |
|                | 6020 Audit                                |    | 1,170            | 1,170            |



**FY 2022-23 Budget (as of 1/1/2023)**

**Statement of Sources and Uses**

**Community Services Fund - Parks**

**Grand Total**

| Row Labels | Account Description            | 43 | 780            |                |
|------------|--------------------------------|----|----------------|----------------|
|            | <b>Services &amp; Supplies</b> |    | <b>410,892</b> | <b>410,892</b> |
| 7310       | Computer License & Fees        |    | 1,897          | 1,897          |
| 7330       | Contractual Services           |    | 15,081         | 15,081         |
| 7340       | Dues & Subscriptions           |    | 585            | 585            |
| 7350       | Employee Recruit & Retain      |    | 1,650          | 1,650          |
| 7415       | Operating                      |    | 74,768         | 74,768         |
| 7420       | Fuel                           |    | 13,970         | 13,970         |
| 7430       | Uniforms                       |    | 5,350          | 5,350          |
| 7435       | Small Equipment                |    | 1,403          | 1,403          |
| 7450       | Permits & Fees                 |    | 474            | 474            |
| 7480       | Rental & Lease                 |    | 15,740         | 15,740         |
| 7510       | R&M General                    |    | 115,000        | 115,000        |
| 7515       | R&M Preventative               |    | 4,200          | 4,200          |
| 7525       | Snow Removal                   |    | 700            | 700            |
| 7540       | Fleet Maintenance Services     |    | 68,932         | 68,932         |
| 7545       | Engineering Services           |    | 3,043          | 3,043          |
| 7550       | BLDGS Maintenance Services     |    | 65,030         | 65,030         |
| 7605       | Security                       |    | 17,070         | 17,070         |
| 7680       | Training & Education           |    | 1,600          | 1,600          |
| 7685       | Travel & Conferences           |    | 4,400          | 4,400          |
|            | <b>Insurance</b>               |    | <b>14,500</b>  | <b>14,500</b>  |
| 7710       | General Liability              |    | 14,500         | 14,500         |
|            | <b>Utilities</b>               |    | <b>112,091</b> | <b>112,091</b> |
| 7810       | Electricity                    |    | 12,530         | 12,530         |
| 7815       | Heating                        |    | 2,465          | 2,465          |
| 7820       | Water & Sewer                  |    | 49,355         | 49,355         |
| 7825       | Trash                          |    | 33,280         | 33,280         |
| 7840       | Telephone                      |    | 14,461         | 14,461         |
|            | <b>Central Services Cost</b>   |    | <b>60,810</b>  | <b>60,810</b>  |
| 7980       | Central Services Allocation Cs |    | 60,810         | 60,810         |
|            | <b>Capital Expend.</b>         |    | <b>297,362</b> | <b>297,362</b> |
| 8120       | Capital Improvements           |    | 297,362        | 297,362        |

**FY 2022-23 Budget (as of 1/1/2023)**

**Statement of Sources and Uses**

**Community Services Fund - Parks**

|                      |                            |                  | <b>Grand Total</b> |
|----------------------|----------------------------|------------------|--------------------|
|                      |                            | <b>43</b>        |                    |
| <b>Row Labels</b>    | <b>Account Description</b> | <b>780</b>       |                    |
|                      | <b>Debt Service</b>        | <b>3,005</b>     | <b>3,005</b>       |
|                      | 8210 Principal             | 2,972            | 2,972              |
|                      | 8220 Interest              | 33               | 33                 |
| <b>Expense Total</b> |                            | <b>1,432,001</b> | <b>1,432,001</b>   |
| <b>Grand Total</b>   |                            | <b>1,053,633</b> | <b>1,053,633</b>   |

FY 2022-23 Budget (as of 1/1/2023)

Statement of Sources and Uses

Community Services Fund - Tennis

Grand Total

| Row Labels              | Account Description     | 45               | 880              | Grand Total      |
|-------------------------|-------------------------|------------------|------------------|------------------|
| <b>Revenue</b>          |                         |                  |                  |                  |
| <b>Sales &amp; Fees</b> |                         | <b>(178,449)</b> | <b>(178,449)</b> | <b>(178,449)</b> |
| 4200                    | Passes                  | (56,929)         | (56,929)         | (56,929)         |
| 4205                    | Admissions & Fees       | (20,000)         | (20,000)         | (20,000)         |
| 4210                    | Program Registration    | (50,000)         | (50,000)         | (50,000)         |
| 4225                    | Sponsorships            | (500)            | (500)            | (500)            |
| 4280                    | Employee Allowances     | 400              | 400              | 400              |
| 4285                    | Promotional Discounts   | 3,890            | 3,890            | 3,890            |
| 4405                    | Merchandise Sales       | (14,215)         | (14,215)         | (14,215)         |
| 4410                    | Personal Services       | (30,000)         | (30,000)         | (30,000)         |
| 4424                    | Beer Sales              | (8,845)          | (8,845)          | (8,845)          |
| 4428                    | Wine Sales              | (1,500)          | (1,500)          | (1,500)          |
| 4432                    | Liquor Sales            | (750)            | (750)            | (750)            |
| <b>Facility Fee</b>     |                         | <b>(1,304)</b>   | <b>(1,304)</b>   | <b>(1,304)</b>   |
| 4490                    | Facility Fees           | (1,304)          | (1,304)          | (1,304)          |
| <b>Invest Inc.</b>      |                         | <b>2,352</b>     | <b>2,352</b>     | <b>2,352</b>     |
| 4710                    | Investment Earnings     | 2,352            | 2,352            | 2,352            |
| <b>Revenue Total</b>    |                         | <b>(177,401)</b> | <b>(177,401)</b> | <b>(177,401)</b> |
| <b>Expense</b>          |                         |                  |                  |                  |
| <b>Wages</b>            |                         | <b>131,667</b>   | <b>131,667</b>   | <b>131,667</b>   |
| 5010                    | Salary                  | 103,557          | 103,557          | 103,557          |
| 5020                    | Other Earnings          | 29,761           | 29,761           | 29,761           |
| 5999                    | Salary Savings          | (1,651)          | (1,651)          | (1,651)          |
| <b>Benefits</b>         |                         | <b>31,804</b>    | <b>31,804</b>    | <b>31,804</b>    |
| 5050                    | Taxes                   | 10,306           | 10,306           | 10,306           |
| 5100                    | Retirement Fringe Ben   | 6,169            | 6,169            | 6,169            |
| 5200                    | Medical Fringe Ben      | 8,974            | 8,974            | 8,974            |
| 5250                    | Dental Fringe Ben       | 675              | 675              | 675              |
| 5300                    | Vision Fringe Ben       | 76               | 76               | 76               |
| 5400                    | Life Ins Fringe Ben     | 55               | 55               | 55               |
| 5500                    | Disability Fringe Ben   | 191              | 191              | 191              |
| 5600                    | Unemployment Fringe Ben | 2,030            | 2,030            | 2,030            |
| 5700                    | Work Comp Fringe Ben    | 3,328            | 3,328            | 3,328            |

FY 2022-23 Budget (as of 1/1/2023)

Statement of Sources and Uses

Community Services Fund - Tennis

Grand Total

| Row Labels | Account Description            | 45 | 880           | Grand Total   |
|------------|--------------------------------|----|---------------|---------------|
|            | <b>Professional Services</b>   |    | <b>585</b>    | <b>585</b>    |
| 6020       | Audit                          |    | 585           | 585           |
|            | <b>Services &amp; Supplies</b> |    | <b>92,960</b> | <b>92,960</b> |
| 7010       | Advertising - Paid             |    | 1,850         | 1,850         |
| 7310       | Computer License & Fees        |    | 30            | 30            |
| 7330       | Contractual Services           |    | 120           | 120           |
| 7340       | Dues & Subscriptions           |    | 500           | 500           |
| 7350       | Employee Recruit & Retain      |    | 500           | 500           |
| 7415       | Operating                      |    | 26,450        | 26,450        |
| 7430       | Uniforms                       |    | 600           | 600           |
| 7450       | Permits & Fees                 |    | 395           | 395           |
| 7460       | Postage                        |    | 100           | 100           |
| 7510       | R&M General                    |    | 28,724        | 28,724        |
| 7545       | Engineering Services           |    | 1,521         | 1,521         |
| 7550       | BLDGS Maintenance Services     |    | 30,670        | 30,670        |
| 7605       | Security                       |    | 1,100         | 1,100         |
| 7680       | Training & Education           |    | 400           | 400           |
|            | <b>Insurance</b>               |    | <b>3,900</b>  | <b>3,900</b>  |
| 7710       | General Liability              |    | 3,900         | 3,900         |
|            | <b>Utilities</b>               |    | <b>11,780</b> | <b>11,780</b> |
| 7810       | Electricity                    |    | 2,625         | 2,625         |
| 7820       | Water & Sewer                  |    | 7,245         | 7,245         |
| 7835       | Cable TV                       |    | 810           | 810           |
| 7840       | Telephone                      |    | 1,100         | 1,100         |
|            | <b>Cost of Goods Sold</b>      |    | <b>10,578</b> | <b>10,578</b> |
| 7924       | Beer                           |    | 2,215         | 2,215         |
| 7928       | Wine                           |    | 600           | 600           |
| 7932       | Liquor                         |    | 155           | 155           |
| 7940       | Merchandise for resale         |    | 7,108         | 7,108         |
| 7950       | Personal Services Contracts    |    | 500           | 500           |
|            | <b>Central Services Cost</b>   |    | <b>15,496</b> | <b>15,496</b> |
| 7980       | Central Services Allocation Cs |    | 15,496        | 15,496        |

**FY 2022-23 Budget (as of 1/1/2023)**

**Statement of Sources and Uses**

**Community Services Fund - Tennis**

|                      |                            |                | <b>Grand Total</b> |
|----------------------|----------------------------|----------------|--------------------|
|                      |                            | 45             |                    |
| <b>Row Labels</b>    | <b>Account Description</b> | <b>880</b>     |                    |
|                      | <b>Debt Service</b>        | <b>1,304</b>   | <b>1,304</b>       |
|                      | 8210 Principal             | 1,290          | 1,290              |
|                      | 8220 Interest              | 14             | 14                 |
| <b>Expense Total</b> |                            | <b>300,074</b> | <b>300,074</b>     |
| <b>Grand Total</b>   |                            | <b>122,673</b> | <b>122,673</b>     |



FY 2022-23 Budget (as of 1/1/2023)

Statement of Sources and Uses

Community Services Fund - Other Recreation

Grand Total

| Row Labels           | Account Description     | 45 | 880              | Grand Total      |
|----------------------|-------------------------|----|------------------|------------------|
| <b>Revenue</b>       |                         |    |                  |                  |
|                      | <b>Sales &amp; Fees</b> |    | <b>(178,449)</b> | <b>(178,449)</b> |
| 4200                 | Passes                  |    | (56,929)         | (56,929)         |
| 4205                 | Admissions & Fees       |    | (20,000)         | (20,000)         |
| 4210                 | Program Registration    |    | (50,000)         | (50,000)         |
| 4225                 | Sponsorships            |    | (500)            | (500)            |
| 4280                 | Employee Allowances     |    | 400              | 400              |
| 4285                 | Promotional Discounts   |    | 3,890            | 3,890            |
| 4405                 | Merchandise Sales       |    | (14,215)         | (14,215)         |
| 4410                 | Personal Services       |    | (30,000)         | (30,000)         |
| 4424                 | Beer Sales              |    | (8,845)          | (8,845)          |
| 4428                 | Wine Sales              |    | (1,500)          | (1,500)          |
| 4432                 | Liquor Sales            |    | (750)            | (750)            |
|                      | <b>Facility Fee</b>     |    | <b>(1,304)</b>   | <b>(1,304)</b>   |
| 4490                 | Facility Fees           |    | (1,304)          | (1,304)          |
|                      | <b>Invest Inc.</b>      |    | <b>2,352</b>     | <b>2,352</b>     |
| 4710                 | Investment Earnings     |    | 2,352            | 2,352            |
| <b>Revenue Total</b> |                         |    | <b>(177,401)</b> | <b>(177,401)</b> |
| <b>Expense</b>       |                         |    |                  |                  |
|                      | <b>Wages</b>            |    | <b>131,667</b>   | <b>131,667</b>   |
| 5010                 | Salary                  |    | 103,557          | 103,557          |
| 5020                 | Other Earnings          |    | 29,761           | 29,761           |
| 5999                 | Salary Savings          |    | (1,651)          | (1,651)          |
|                      | <b>Benefits</b>         |    | <b>31,804</b>    | <b>31,804</b>    |
| 5050                 | Taxes                   |    | 10,306           | 10,306           |
| 5100                 | Retirement Fringe Ben   |    | 6,169            | 6,169            |
| 5200                 | Medical Fringe Ben      |    | 8,974            | 8,974            |
| 5250                 | Dental Fringe Ben       |    | 675              | 675              |
| 5300                 | Vision Fringe Ben       |    | 76               | 76               |
| 5400                 | Life Ins Fringe Ben     |    | 55               | 55               |
| 5500                 | Disability Fringe Ben   |    | 191              | 191              |
| 5600                 | Unemployment Fringe Ben |    | 2,030            | 2,030            |
| 5700                 | Work Comp Fringe Ben    |    | 3,328            | 3,328            |

FY 2022-23 Budget (as of 1/1/2023)

Statement of Sources and Uses

Community Services Fund - Other Recreation

Grand Total

| Row Labels | Account Description            | 45 | 880           | Grand Total   |
|------------|--------------------------------|----|---------------|---------------|
|            | <b>Professional Services</b>   |    | <b>585</b>    | <b>585</b>    |
| 6020       | Audit                          |    | 585           | 585           |
|            | <b>Services &amp; Supplies</b> |    | <b>92,960</b> | <b>92,960</b> |
| 7010       | Advertising - Paid             |    | 1,850         | 1,850         |
| 7310       | Computer License & Fees        |    | 30            | 30            |
| 7330       | Contractual Services           |    | 120           | 120           |
| 7340       | Dues & Subscriptions           |    | 500           | 500           |
| 7350       | Employee Recruit & Retain      |    | 500           | 500           |
| 7415       | Operating                      |    | 26,450        | 26,450        |
| 7430       | Uniforms                       |    | 600           | 600           |
| 7450       | Permits & Fees                 |    | 395           | 395           |
| 7460       | Postage                        |    | 100           | 100           |
| 7510       | R&M General                    |    | 28,724        | 28,724        |
| 7545       | Engineering Services           |    | 1,521         | 1,521         |
| 7550       | BLDGS Maintenance Services     |    | 30,670        | 30,670        |
| 7605       | Security                       |    | 1,100         | 1,100         |
| 7680       | Training & Education           |    | 400           | 400           |
|            | <b>Insurance</b>               |    | <b>3,900</b>  | <b>3,900</b>  |
| 7710       | General Liability              |    | 3,900         | 3,900         |
|            | <b>Utilities</b>               |    | <b>11,780</b> | <b>11,780</b> |
| 7810       | Electricity                    |    | 2,625         | 2,625         |
| 7820       | Water & Sewer                  |    | 7,245         | 7,245         |
| 7835       | Cable TV                       |    | 810           | 810           |
| 7840       | Telephone                      |    | 1,100         | 1,100         |
|            | <b>Cost of Goods Sold</b>      |    | <b>10,578</b> | <b>10,578</b> |
| 7924       | Beer                           |    | 2,215         | 2,215         |
| 7928       | Wine                           |    | 600           | 600           |
| 7932       | Liquor                         |    | 155           | 155           |
| 7940       | Merchandise for resale         |    | 7,108         | 7,108         |
| 7950       | Personal Services Contracts    |    | 500           | 500           |
|            | <b>Central Services Cost</b>   |    | <b>15,496</b> | <b>15,496</b> |
| 7980       | Central Services Allocation Cs |    | 15,496        | 15,496        |

FY 2022-23 Budget (as of 1/1/2023)

Statement of Sources and Uses

Community Services Fund - Other Recreation

Grand Total

| Row Labels           | Account Description | 45 | 880            |                |
|----------------------|---------------------|----|----------------|----------------|
|                      | <b>Debt Service</b> |    | <b>1,304</b>   | <b>1,304</b>   |
|                      | 8210 Principal      |    | 1,290          | 1,290          |
|                      | 8220 Interest       |    | 14             | 14             |
| <b>Expense Total</b> |                     |    | <b>300,074</b> | <b>300,074</b> |
| <b>Grand Total</b>   |                     |    | <b>122,673</b> | <b>122,673</b> |

FY 2022-23 Budget (as of 1/1/2023)

Statement of Sources and Uses

| Beach Fund           |                                | Incline Beach   |                 |         | Burnt Cedar Beach |                 |         |          |                 |                 |                    | Grand Total        |                    |
|----------------------|--------------------------------|-----------------|-----------------|---------|-------------------|-----------------|---------|----------|-----------------|-----------------|--------------------|--------------------|--------------------|
|                      |                                | Food            | Bar             | Admin   | Food              | Hosts           | Parks   | Bar      | Aquatics        | Admin           |                    |                    |                    |
| Row Labels           | Account Description            | 38              | 38              | 38      | 38 Total          | 39              | 39      | 39       | 39              | 39              | 39                 | 39 Total           |                    |
|                      |                                | 530             | 790             | 990     |                   | 530             | 710     | 780      | 790             | 850             | 990                |                    |                    |
| <b>Revenue</b>       |                                |                 |                 |         |                   |                 |         |          |                 |                 |                    |                    |                    |
|                      | <b>Sales &amp; Fees</b>        | (22,500)        | (33,060)        |         | (55,560)          | (22,500)        |         |          | (16,280)        | (80,000)        | (449,550)          | (568,330)          | (623,890)          |
| 4205                 | Admissions & Fees              |                 |                 |         |                   |                 |         |          |                 |                 | (907,000)          | (907,000)          | (907,000)          |
| 4210                 | Program Registration           |                 |                 |         |                   |                 |         |          |                 | (80,000)        |                    | (80,000)           | (80,000)           |
| 4215                 | Rental Income                  |                 |                 |         |                   |                 |         |          |                 |                 | (175,700)          | (175,700)          | (175,700)          |
| 4220                 | Concessions                    | (22,500)        | (33,060)        |         | (55,560)          | (22,500)        |         | (16,280) |                 |                 |                    | (38,780)           | (94,340)           |
| 4295                 | Punch Cards Utilized           |                 |                 |         |                   |                 |         |          |                 |                 | 633,150            | 633,150            | 633,150            |
|                      | <b>Facility Fee</b>            |                 |                 |         |                   |                 |         |          |                 |                 | (2,556,840)        | (2,556,840)        | (2,556,840)        |
| 4490                 | Facility Fees                  |                 |                 |         |                   |                 |         |          |                 |                 | (2,556,840)        | (2,556,840)        | (2,556,840)        |
|                      | <b>Invest Inc.</b>             |                 |                 |         |                   |                 |         |          |                 |                 | (11,400)           | (11,400)           | (11,400)           |
| 4710                 | Investment Earnings            |                 |                 |         |                   |                 |         |          |                 |                 | (11,400)           | (11,400)           | (11,400)           |
| <b>Revenue Total</b> |                                | <b>(22,500)</b> | <b>(33,060)</b> |         | <b>(55,560)</b>   | <b>(22,500)</b> |         |          | <b>(16,280)</b> | <b>(80,000)</b> | <b>(3,017,790)</b> | <b>(3,136,570)</b> | <b>(3,192,130)</b> |
| <b>Expense</b>       |                                |                 |                 |         |                   |                 |         |          |                 |                 |                    |                    |                    |
|                      | <b>Wages</b>                   |                 |                 |         |                   | 258,847         | 423,793 |          | 283,273         | 2,947           | 968,860            | 968,860            | 968,860            |
| 5010                 | Salary                         |                 |                 |         |                   | 255,305         | 415,138 |          | 278,668         | 15,266          | 964,377            | 964,377            | 964,377            |
| 5020                 | Other Earnings                 |                 |                 |         |                   | 3,542           | 8,655   |          | 4,605           |                 | 16,802             | 16,802             | 16,802             |
| 5999                 | Salary Savings                 |                 |                 |         |                   |                 |         |          |                 | (12,319)        | (12,319)           | (12,319)           | (12,319)           |
|                      | <b>Benefits</b>                |                 |                 |         |                   | 42,481          | 122,496 |          | 77,299          | 8,369           | 250,645            | 250,645            | 250,645            |
| 5050                 | Taxes                          |                 |                 |         |                   | 19,879          | 32,978  |          | 22,025          | 1,221           | 76,103             | 76,103             | 76,103             |
| 5100                 | Retirement Fringe Ben          |                 |                 |         |                   | 4,129           | 32,014  |          | 19,830          | 2,647           | 58,620             | 58,620             | 58,620             |
| 5200                 | Medical Fringe Ben             |                 |                 |         |                   | 7,357           | 36,466  |          | 21,606          | 2,984           | 68,412             | 68,412             | 68,412             |
| 5250                 | Dental Fringe Ben              |                 |                 |         |                   | 524             | 2,414   |          | 1,450           | 182             | 4,570              | 4,570              | 4,570              |
| 5300                 | Vision Fringe Ben              |                 |                 |         |                   | 65              | 278     |          | 175             | 22              | 540                | 540                | 540                |
| 5400                 | Life Ins Fringe Ben            |                 |                 |         |                   | 48              | 344     |          | 224             | 24              | 640                | 640                | 640                |
| 5500                 | Disability Fringe Ben          |                 |                 |         |                   | 109             | 923     |          | 580             | 78              | 1,690              | 1,690              | 1,690              |
| 5600                 | Unemployment Fringe Ben        |                 |                 |         |                   | 3,888           | 6,469   |          | 4,330           | 242             | 14,929             | 14,929             | 14,929             |
| 5700                 | Work Comp Fringe Ben           |                 |                 |         |                   | 6,482           | 10,611  |          | 7,079           | 968             | 25,140             | 25,140             | 25,140             |
|                      | <b>Professional Services</b>   |                 |                 |         |                   |                 |         |          |                 | 17,850          | 17,850             | 17,850             | 17,850             |
| 6010                 | Legal                          |                 |                 |         |                   |                 |         |          |                 | 12,000          | 12,000             | 12,000             | 12,000             |
| 6020                 | Audit                          |                 |                 |         |                   |                 |         |          |                 | 5,850           | 5,850              | 5,850              | 5,850              |
|                      | <b>Services &amp; Supplies</b> | 19,245          | 940             | 147,275 | 167,460           | 18,695          | 16,695  | 296,042  | 965             | 46,639          | 274,136            | 653,172            | 820,632            |
| 7200                 | Banking Fees & Processing      |                 |                 |         |                   |                 |         |          |                 | 22,915          | 22,915             | 22,915             | 22,915             |
| 7300                 | Computer & IT Small Equip      |                 |                 |         |                   |                 | 2,500   |          |                 |                 | 2,500              | 2,500              | 2,500              |
| 7310                 | Computer License & Fees        |                 |                 |         |                   |                 |         | 1,927    |                 | 1,260           | 3,187              | 3,187              | 3,187              |
| 7330                 | Contractual Services           |                 |                 |         |                   |                 |         | 10,136   |                 | 120             | 10,256             | 10,256             | 10,256             |
| 7340                 | Dues & Subscriptions           |                 |                 |         |                   |                 |         | 586      |                 |                 | 586                | 586                | 586                |
| 7350                 | Employee Recruit & Retain      |                 |                 |         |                   |                 | 1,000   | 1,600    |                 | 1,200           | 3,800              | 3,800              | 3,800              |
| 7415                 | Operating                      |                 |                 |         |                   |                 | 4,945   | 51,390   |                 | 22,450          | 9,000              | 87,785             | 87,785             |
| 7420                 | Fuel                           |                 |                 |         |                   |                 |         | 10,090   |                 |                 | 660                | 10,750             | 10,750             |
| 7425                 | Chemical                       |                 |                 |         |                   |                 |         |          |                 | 15,004          | 15,004             | 15,004             | 15,004             |

**FY 2022-23 Budget (as of 1/1/2023)**

**Statement of Sources and Uses**

| Beach Fund                   |                                | Incline Beach  |                 |                | Burnt Cedar Beach |               |                |                |                 |                | Grand Total        |                  |                  |
|------------------------------|--------------------------------|----------------|-----------------|----------------|-------------------|---------------|----------------|----------------|-----------------|----------------|--------------------|------------------|------------------|
|                              |                                | Food           | Bar             | Admin          | Food              | Hosts         | Parks          | Bar            | Aquatics        | Admin          |                    |                  |                  |
|                              |                                | <b>38</b>      |                 |                | <b>38 Total</b>   | <b>39</b>     |                |                |                 |                | <b>39 Total</b>    |                  |                  |
| Row Labels                   | Account Description            | 530            | 790             | 990            |                   | 530           | 710            | 780            | 790             | 850            | 990                |                  |                  |
| 7430                         | Uniforms                       |                |                 |                |                   |               | 3,150          | 5,000          |                 | 3,000          |                    | 11,150           | 11,150           |
| 7435                         | Small Equipment                | 1,500          |                 |                | 1,500             | 1,500         |                | 1,403          |                 | 735            |                    | 3,638            | 5,138            |
| 7450                         | Permits & Fees                 | 1,160          | 940             |                | 2,100             | 1,160         |                |                | 965             | 2,250          | 16,000             | 20,375           | 22,475           |
| 7480                         | Rental & Lease                 |                |                 |                |                   |               |                | 27,946         |                 |                | 16,980             | 44,926           | 44,926           |
| 7510                         | R&M General                    |                |                 | 147,275        | 147,275           |               | 1,800          | 103,108        |                 |                | 94,600             | 199,508          | 346,783          |
| 7515                         | R&M Preventative               |                |                 |                |                   |               |                | 2,625          |                 |                |                    | 2,625            | 2,625            |
| 7525                         | Snow Removal                   |                |                 |                |                   |               |                | 4,200          |                 |                |                    | 4,200            | 4,200            |
| 7540                         | Fleet Maintenance Services     |                |                 |                |                   |               |                | 69,032         |                 |                | 7,136              | 76,168           | 76,168           |
| 7545                         | Engineering Services           |                |                 |                |                   |               |                |                |                 |                | 6,390              | 6,390            | 6,390            |
| 7550                         | BLDGS Maintenance Services     | 16,265         |                 |                | 16,265            | 15,615        |                |                |                 |                | 97,695             | 113,310          | 129,575          |
| 7605                         | Security                       | 320            |                 |                | 320               | 420           |                |                |                 |                | 1,380              | 1,800            | 2,120            |
| 7680                         | Training & Education           |                |                 |                |                   |               | 800            | 2,600          |                 | 2,000          |                    | 5,400            | 5,400            |
| 7685                         | Travel & Conferences           |                |                 |                |                   |               | 2,500          | 4,400          |                 |                |                    | 6,900            | 6,900            |
| <b>Insurance</b>             |                                |                |                 |                |                   |               |                |                |                 |                | <b>41,300</b>      | <b>41,300</b>    | <b>41,300</b>    |
| 7710                         | General Liability              |                |                 |                |                   |               |                |                |                 |                | 41,300             | 41,300           | 41,300           |
| <b>Utilities</b>             |                                | <b>1,550</b>   |                 |                | <b>1,550</b>      | <b>4,910</b>  |                | <b>51,890</b>  |                 | <b>88</b>      | <b>70,379</b>      | <b>127,267</b>   | <b>128,817</b>   |
| 7810                         | Electricity                    | 600            |                 |                | 600               | 600           |                |                |                 |                | 13,100             | 13,700           | 14,300           |
| 7815                         | Heating                        | 950            |                 |                | 950               | 4,310         |                |                |                 |                | 8,000              | 12,310           | 13,260           |
| 7820                         | Water & Sewer                  |                |                 |                |                   |               |                |                |                 |                | 43,550             | 43,550           | 43,550           |
| 7825                         | Trash                          |                |                 |                |                   |               |                | 39,395         |                 |                |                    | 39,395           | 39,395           |
| 7840                         | Telephone                      |                |                 |                |                   |               |                | 12,495         |                 | 88             | 5,729              | 18,312           | 18,312           |
| <b>Central Services Cost</b> |                                |                |                 |                |                   |               |                |                |                 |                | <b>141,194</b>     | <b>141,194</b>   | <b>141,194</b>   |
| 7980                         | Central Services Allocation Cs |                |                 |                |                   |               |                |                |                 |                | 141,194            | 141,194          | 141,194          |
| <b>Capital Expend.</b>       |                                |                |                 | <b>110,000</b> | <b>110,000</b>    |               |                |                |                 | <b>350,000</b> | <b>485,000</b>     | <b>835,000</b>   | <b>945,000</b>   |
| 8120                         | Capital Improvements           |                |                 | 110,000        | 110,000           |               |                |                |                 | 350,000        | 485,000            | 835,000          | 945,000          |
| <b>Debt Service</b>          |                                |                |                 |                |                   |               |                |                |                 |                | <b>6,365</b>       | <b>6,365</b>     | <b>6,365</b>     |
| 8210                         | Principal                      |                |                 |                |                   |               |                |                |                 |                | 6,295              | 6,295            | 6,295            |
| 8220                         | Interest                       |                |                 |                |                   |               |                |                |                 |                | 70                 | 70               | 70               |
| <b>Expense Total</b>         |                                | <b>20,795</b>  | <b>940</b>      | <b>257,275</b> | <b>279,010</b>    | <b>23,605</b> | <b>318,023</b> | <b>894,221</b> | <b>965</b>      | <b>757,299</b> | <b>1,047,540</b>   | <b>3,041,652</b> | <b>3,320,662</b> |
| <b>Grand Total</b>           |                                | <b>(1,705)</b> | <b>(32,120)</b> | <b>257,275</b> | <b>223,450</b>    | <b>1,105</b>  | <b>318,023</b> | <b>894,221</b> | <b>(15,315)</b> | <b>677,299</b> | <b>(1,970,250)</b> | <b>(94,918)</b>  | <b>128,532</b>   |



FY 2022-23 Budget (as of 1/1/2023)

Statement of Sources and Uses

| Internal Services Fund         |                               | Fleet              | Engineering        | Buildings        | Grand Total        |
|--------------------------------|-------------------------------|--------------------|--------------------|------------------|--------------------|
|                                |                               | 410                | 420                | 430              |                    |
| Row Labels                     | Account Description           |                    |                    |                  |                    |
| <b>Revenue</b>                 |                               |                    |                    |                  |                    |
| <b>Interfund</b>               |                               | <b>(1,463,650)</b> | <b>(1,018,807)</b> | <b>(984,646)</b> | <b>(3,467,103)</b> |
| 4300                           | Interfund Services Operations | (1,463,650)        | (152,847)          | (984,646)        | (2,601,143)        |
| 4350                           | Interfund Services CIP        |                    | (865,960)          |                  | (865,960)          |
| <b>Invest Inc.</b>             |                               | <b>(108)</b>       | <b>(216)</b>       | <b>780</b>       | <b>456</b>         |
| 4710                           | Investment Earnings           | (108)              | (216)              | 780              | 456                |
| <b>Revenue Total</b>           |                               | <b>(1,463,758)</b> | <b>(1,019,023)</b> | <b>(983,866)</b> | <b>(3,466,647)</b> |
| <b>Expense</b>                 |                               |                    |                    |                  |                    |
| <b>Wages</b>                   |                               | <b>645,375</b>     | <b>633,525</b>     | <b>341,592</b>   | <b>1,620,492</b>   |
| 5010                           | Salary                        | 643,825            | 641,900            | 344,382          | 1,630,107          |
| 5020                           | Other Earnings                | 11,530             | 966                | 2,540            | 15,036             |
| 5999                           | Salary Savings                | (9,980)            | (9,341)            | (5,330)          | (24,651)           |
| <b>Benefits</b>                |                               | <b>342,669</b>     | <b>291,205</b>     | <b>186,061</b>   | <b>819,935</b>     |
| 5050                           | Taxes                         | 52,354             | 51,587             | 27,601           | 131,542            |
| 5100                           | Retirement Fringe Ben         | 116,103            | 110,717            | 60,018           | 286,838            |
| 5200                           | Medical Fringe Ben            | 132,935            | 90,823             | 75,799           | 299,557            |
| 5250                           | Dental Fringe Ben             | 9,180              | 6,757              | 5,559            | 21,496             |
| 5300                           | Vision Fringe Ben             | 980                | 750                | 621              | 2,351              |
| 5400                           | Life Ins Fringe Ben           | 1,221              | 1,192              | 651              | 3,064              |
| 5500                           | Disability Fringe Ben         | 3,250              | 3,183              | 1,718            | 8,151              |
| 5600                           | Unemployment Fringe Ben       | 10,269             | 10,122             | 5,420            | 25,811             |
| 5700                           | Work Comp Fringe Ben          | 16,378             | 16,073             | 8,673            | 41,124             |
| <b>Professional Services</b>   |                               |                    | <b>15,000</b>      |                  | <b>15,000</b>      |
| 6030                           | Professional Consultants      |                    | 15,000             |                  | 15,000             |
| <b>Services &amp; Supplies</b> |                               | <b>467,560</b>     | <b>62,461</b>      | <b>429,891</b>   | <b>959,912</b>     |
| 7010                           | Advertising - Paid            |                    | 1,575              |                  | 1,575              |
| 7300                           | Computer & IT Small Equip     |                    | 4,000              |                  | 4,000              |
| 7310                           | Computer License & Fees       | 3,360              | 19,425             |                  | 22,785             |
| 7330                           | Contractual Services          | 136,900            | 4,410              |                  | 141,310            |
| 7340                           | Dues & Subscriptions          |                    | 1,600              |                  | 1,600              |
| 7350                           | Employee Recruit & Retain     | 1,600              | 1,100              | 950              | 3,650              |
| 7405                           | Office Supplies               | 1,300              | 745                |                  | 2,045              |
| 7415                           | Operating                     | 6,100              | 7,500              | 4,200            | 17,800             |
| 7420                           | Fuel                          |                    | 1,920              | 8,820            | 10,740             |
| 7430                           | Uniforms                      | 4,000              | 1,100              | 3,150            | 8,250              |
| 7440                           | Tools                         | 3,800              |                    | 1,260            | 5,060              |
| 7460                           | Postage                       |                    | 960                |                  | 960                |
| 7490                           | Repair Parts                  | 297,500            |                    |                  | 297,500            |
| 7510                           | R&M General                   | 8,650              |                    |                  | 8,650              |
| 7515                           | R&M Preventative              |                    |                    | 187,285          | 187,285            |

FY 2022-23 Budget (as of 1/1/2023)

Statement of Sources and Uses

Internal Services Fund

| Internal Services Fund |                            | Fleet            | Engineering      | Buildings       | Grand Total      |
|------------------------|----------------------------|------------------|------------------|-----------------|------------------|
|                        |                            | 410              | 420              | 430             |                  |
| Row Labels             | Account Description        |                  |                  |                 |                  |
| 7520                   | R&M Corrective             |                  |                  | 194,150         | 194,150          |
| 7540                   | Fleet Maintenance Services |                  | 6,626            | 27,576          | 34,202           |
| 7680                   | Training & Education       | 2,350            | 9,000            | 1,500           | 12,850           |
| 7685                   | Travel & Conferences       | 2,000            | 2,500            | 1,000           | 5,500            |
| <b>Insurance</b>       |                            | <b>5,900</b>     | <b>4,400</b>     | <b>6,300</b>    | <b>16,600</b>    |
| 7710                   | General Liability          | 5,900            | 4,400            | 6,300           | 16,600           |
| <b>Utilities</b>       |                            | <b>1,809</b>     | <b>2,936</b>     | <b>5,165</b>    | <b>9,910</b>     |
| 7840                   | Telephone                  | 1,809            | 2,936            | 5,165           | 9,910            |
| <b>Expense Total</b>   |                            | <b>1,463,313</b> | <b>1,009,527</b> | <b>969,009</b>  | <b>3,441,849</b> |
| <b>Grand Total</b>     |                            | <b>(445)</b>     | <b>(9,496)</b>   | <b>(14,857)</b> | <b>(24,798)</b>  |

**FY2022/23**  
**AMENDED BUDGET**  
**As of 12/31/22**

**LINE-ITEM BUDGETS**

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**STATEMENT OF REVENUES, EXPENSES  
AND CHANGE IN NET POSITION:**

**ENTERPRISE FUNDS:**

- Utility Fund
- Community Services Fund(s)
- Beach Fund
- Internal Services Funds

1/1/2023)

Statement of Revenue, Expenses

| All Funds                          | Utility Fund        |                     | Golf               | Facilities         | Community Services Fund |                     |                  |                   |                  |                     | Beach Fund         |                    | Internal Services Fund |                  |                  | Grand Total        |                     |
|------------------------------------|---------------------|---------------------|--------------------|--------------------|-------------------------|---------------------|------------------|-------------------|------------------|---------------------|--------------------|--------------------|------------------------|------------------|------------------|--------------------|---------------------|
|                                    | 200<br>000          | 200 Total           |                    |                    | 300<br>320              | 330                 | Ski<br>340       | Recreation<br>350 | Parks<br>370     | Tennis<br>380       | Other Rec<br>360   | 300 Total          | 390<br>000             | 390 Total        | 400<br>410       |                    | Engineering<br>420  |
| <b>Row Labels</b>                  |                     |                     |                    |                    |                         |                     |                  |                   |                  |                     |                    |                    |                        |                  |                  |                    |                     |
| <b>Operating Income</b>            |                     |                     |                    |                    |                         |                     |                  |                   |                  |                     |                    |                    |                        |                  |                  |                    |                     |
| <b>Services &amp; Supplies</b>     |                     |                     |                    |                    |                         |                     |                  |                   |                  |                     |                    |                    |                        | 1,575            |                  | 1,575              | 1,575               |
| Sales & Fees                       | (14,289,893)        | (14,289,893)        | (4,783,160)        | (2,117,586)        | (12,090,998)            | (1,476,890)         | (63,115)         | (178,449)         | 272,975          | (20,437,223)        | (623,890)          | (623,890)          |                        |                  |                  |                    | (35,351,006)        |
| Facility Fee                       |                     |                     | (1,660,125)        | (187,130)          | (842,769)               | (173,229)           | (73,191)         | (1,304)           | (754,952)        | (3,692,700)         | (2,556,840)        | (2,556,840)        |                        |                  |                  |                    | (6,249,540)         |
| Operating Grants                   |                     |                     |                    |                    |                         | (117,000)           | (22,875)         |                   |                  | (139,875)           |                    |                    |                        |                  |                  |                    | (139,875)           |
| Interfund                          | (236,500)           | (236,500)           |                    |                    | (15,735)                |                     | (107,267)        |                   |                  | (123,002)           |                    |                    | (1,463,650)            | (152,847)        | (984,646)        | (2,601,143)        | (2,960,645)         |
| Misc. Rev.                         |                     |                     |                    |                    |                         |                     | (12,100)         |                   |                  | (12,100)            |                    |                    |                        |                  |                  |                    | (12,100)            |
| <b>Operating Income Total</b>      | <b>(14,526,393)</b> | <b>(14,526,393)</b> | <b>(6,443,285)</b> | <b>(2,304,716)</b> | <b>(12,949,502)</b>     | <b>(1,767,119)</b>  | <b>(278,548)</b> | <b>(179,753)</b>  | <b>(481,977)</b> | <b>(24,404,900)</b> | <b>(3,180,730)</b> | <b>(3,180,730)</b> | <b>(1,463,650)</b>     | <b>(151,272)</b> | <b>(984,646)</b> | <b>(2,599,568)</b> | <b>(44,711,591)</b> |
| <b>Operating Expense</b>           |                     |                     |                    |                    |                         |                     |                  |                   |                  |                     |                    |                    |                        |                  |                  |                    |                     |
| Wages                              | 3,762,672           | 3,762,672           | 2,035,748          | 525,118            | 3,903,964               | 1,304,390           | 416,383          | 131,667           | 207,744          | 8,525,014           | 968,860            | 968,860            | 645,375                | 633,525          | 341,592          | 1,620,492          | 14,877,038          |
| Benefits                           | 1,891,008           | 1,891,008           | 620,203            | 247,888            | 1,331,768               | 392,286             | 115,788          | 31,804            | 80,217           | 2,819,953           | 250,645            | 250,645            | 342,669                | 291,205          | 186,061          | 819,935            | 5,781,541           |
| Professional Services              | 167,050             | 167,050             | 8,950              | 1,170              | 23,700                  | 5,850               | 1,170            | 585               |                  | 41,425              | 17,850             | 17,850             |                        | 15,000           |                  | 15,000             | 241,325             |
| Services & Supplies                | 4,088,195           | 4,088,195           | 1,477,983          | 577,245            | 2,386,206               | 617,361             | 410,892          | 92,960            | 171,445          | 5,734,092           | 820,632            | 820,632            | 467,560                | 60,886           | 429,891          | 958,337            | 11,601,256          |
| Insurance                          | 221,900             | 221,900             | 100,600            | 12,800             | 234,500                 | 60,900              | 14,500           | 3,900             |                  | 427,200             | 41,300             | 41,300             | 5,900                  | 4,400            | 6,300            | 16,600             | 707,000             |
| Utilities                          | 958,691             | 958,691             | 350,941            | 56,129             | 641,435                 | 122,956             | 112,091          | 11,780            | 5,531            | 1,300,863           | 128,817            | 128,817            | 1,809                  | 2,936            | 5,165            | 9,910              | 2,398,281           |
| Cost of Goods Sold                 |                     |                     | 728,871            | 464,700            | 558,200                 | 45,720              |                  | 10,578            |                  | 1,808,069           |                    |                    |                        |                  |                  |                    | 1,808,069           |
| Central Services Cost              |                     |                     | 308,584            | 106,807            | 524,073                 | 141,787             | 60,810           | 15,496            | 20,649           | 1,178,206           | 141,194            | 141,194            |                        |                  |                  |                    | 1,319,400           |
| Defensible Space                   | 100,000             | 100,000             |                    |                    |                         |                     |                  |                   | 100,000          | 100,000             |                    |                    |                        |                  |                  |                    | 200,000             |
| Interfund                          |                     |                     |                    |                    |                         |                     |                  |                   |                  |                     |                    |                    |                        | (865,960)        |                  | (865,960)          | (865,960)           |
| Depreciation                       | 3,188,160           | 3,188,160           | 821,820            | 122,064            | 1,137,696               | 267,948             | 267,048          | 70,608            | 24,408           | 2,711,592           | 184,260            | 184,260            | 6,528                  |                  | 3,348            | 9,876              | 6,093,888           |
| <b>Operating Expense Total</b>     | <b>14,377,676</b>   | <b>14,377,676</b>   | <b>6,453,700</b>   | <b>2,113,921</b>   | <b>10,741,542</b>       | <b>2,959,198</b>    | <b>1,398,682</b> | <b>369,378</b>    | <b>609,994</b>   | <b>24,646,414</b>   | <b>2,553,557</b>   | <b>2,553,557</b>   | <b>1,469,841</b>       | <b>141,992</b>   | <b>972,357</b>   | <b>2,584,190</b>   | <b>44,161,837</b>   |
| <b>Non Operating Income</b>        |                     |                     |                    |                    |                         |                     |                  |                   |                  |                     |                    |                    |                        |                  |                  |                    |                     |
| Misc. Rev.                         |                     |                     | (43,989)           |                    | (85,085)                |                     |                  |                   |                  | (129,074)           |                    |                    |                        |                  |                  |                    | (129,074)           |
| Invest Inc.                        | (41,688)            | (41,688)            | 5,496              | 180                | (21,324)                | (1,020)             | 180              | 2,352             | (25,872)         | (40,008)            | (11,400)           | (11,400)           | (108)                  | (216)            | 780              | 456                | (92,640)            |
| Capital Grants                     |                     |                     |                    |                    |                         | (25,435,000)        | (100,000)        |                   |                  | (25,535,000)        |                    |                    |                        |                  |                  |                    | (25,535,000)        |
| <b>Non Operating Income Total</b>  | <b>(41,688)</b>     | <b>(41,688)</b>     | <b>(38,493)</b>    | <b>180</b>         | <b>(106,409)</b>        | <b>(25,436,020)</b> | <b>(99,820)</b>  | <b>2,352</b>      | <b>(25,872)</b>  | <b>(25,704,082)</b> | <b>(11,400)</b>    | <b>(11,400)</b>    | <b>(108)</b>           | <b>(216)</b>     | <b>780</b>       | <b>456</b>         | <b>(25,756,714)</b> |
| <b>Non Operating Expense</b>       |                     |                     |                    |                    |                         |                     |                  |                   |                  |                     |                    |                    |                        |                  |                  |                    |                     |
| Debt Service                       | 73,728              | 73,728              | 3,929              | 1,962              | 219                     |                     | 33               | 14                |                  | 6,157               | 70                 | 70                 |                        |                  |                  |                    | 79,955              |
| <b>Non Operating Expense Total</b> | <b>73,728</b>       | <b>73,728</b>       | <b>3,929</b>       | <b>1,962</b>       | <b>219</b>              |                     | <b>33</b>        | <b>14</b>         |                  | <b>6,157</b>        | <b>70</b>          | <b>70</b>          |                        |                  |                  |                    | <b>79,955</b>       |
| <b>Transfers</b>                   |                     |                     |                    |                    |                         |                     |                  |                   |                  |                     |                    |                    |                        |                  |                  |                    |                     |
| Transfers                          | (1,000,000)         | (1,000,000)         |                    |                    |                         |                     |                  |                   |                  |                     |                    |                    |                        |                  |                  |                    | (1,000,000)         |
| <b>Transfers Total</b>             | <b>(1,000,000)</b>  | <b>(1,000,000)</b>  |                    |                    |                         |                     |                  |                   |                  |                     |                    |                    |                        |                  |                  |                    | <b>(1,000,000)</b>  |
| <b>Grand Total</b>                 | <b>(1,116,677)</b>  | <b>(1,116,677)</b>  | <b>(24,149)</b>    | <b>(188,653)</b>   | <b>(2,314,150)</b>      | <b>(24,243,941)</b> | <b>1,020,347</b> | <b>191,991</b>    | <b>102,145</b>   | <b>(25,456,411)</b> | <b>(638,503)</b>   | <b>(638,503)</b>   | <b>6,083</b>           | <b>(9,496)</b>   | <b>(11,509)</b>  | <b>(14,922)</b>    | <b>(27,226,513)</b> |



FY 2022-23 Budget (as of 1/1/2023)

Statement of Revenue, Expenses and Change

| Utility Fund                       |                                  | Water              |               |                |                  |                  |                |                    |                  | Sewer            |                    |                |                |                  |                |                |                | Solid Waste      |                    | TWSA          |               | Grand Total     |                 |  |                    |
|------------------------------------|----------------------------------|--------------------|---------------|----------------|------------------|------------------|----------------|--------------------|------------------|------------------|--------------------|----------------|----------------|------------------|----------------|----------------|----------------|------------------|--------------------|---------------|---------------|-----------------|-----------------|--|--------------------|
|                                    |                                  | Services           | Supply        | Pumping        | Treatment        | Transmission     | Compliance     | Clearing           | Admin            | 22 Total         | Services           | Supply         | Pumping        | Treatment        | Transmission   | Compliance     | Clearing       | Admin            | 25 Total           | 27            | 27 Total      | 28              | 28 Total        |  |                    |
| Row Labels                         | Account Description              | 200                | 210           | 220            | 230              | 240              | 870            | 970                | 990              |                  | 200                | 210            | 220            | 230              | 240            | 870            | 970            | 990              |                    | 380           |               | 990             |                 |  |                    |
| <b>Non Operating Income</b>        |                                  |                    |               |                |                  |                  |                |                    |                  |                  |                    |                |                |                  |                |                |                |                  |                    |               |               |                 |                 |  |                    |
| <b>Invest Inc.</b>                 |                                  |                    |               |                |                  |                  |                |                    |                  |                  |                    |                |                |                  |                |                |                |                  |                    |               |               |                 |                 |  |                    |
|                                    | 4710 Investment Earnings         |                    |               |                |                  |                  |                |                    | (20,844)         | (20,844)         |                    |                |                |                  |                |                |                | (20,844)         | (20,844)           |               |               |                 |                 |  | (41,688)           |
| <b>Non Operating Income Total</b>  |                                  |                    |               |                |                  |                  |                |                    | <b>(20,844)</b>  | <b>(20,844)</b>  |                    |                |                |                  |                |                |                | <b>(20,844)</b>  | <b>(20,844)</b>    |               |               |                 |                 |  | <b>(41,688)</b>    |
| <b>Non Operating Expense</b>       |                                  |                    |               |                |                  |                  |                |                    |                  |                  |                    |                |                |                  |                |                |                |                  |                    |               |               |                 |                 |  |                    |
| <b>Debt Service</b>                |                                  |                    |               |                |                  |                  |                |                    |                  |                  |                    |                |                |                  |                |                |                |                  |                    |               |               |                 |                 |  |                    |
|                                    | 8220 Interest                    |                    |               |                |                  |                  |                | 50,732             | 50,732           |                  |                    |                |                |                  |                |                |                | 22,996           | 22,996             |               |               |                 |                 |  | 73,728             |
| <b>Non Operating Expense Total</b> |                                  |                    |               |                |                  |                  |                | <b>50,732</b>      | <b>50,732</b>    |                  |                    |                |                |                  |                |                |                | <b>22,996</b>    | <b>22,996</b>      |               |               |                 |                 |  | <b>73,728</b>      |
| <b>Transfers</b>                   |                                  |                    |               |                |                  |                  |                |                    |                  |                  |                    |                |                |                  |                |                |                |                  |                    |               |               |                 |                 |  |                    |
| <b>Transfers</b>                   |                                  |                    |               |                |                  |                  |                |                    |                  |                  |                    |                |                |                  |                |                |                |                  |                    |               |               |                 |                 |  |                    |
|                                    | 7990 Interfund Expense Transfers |                    |               |                |                  |                  |                | (1,228,269)        | 614,135          | (614,135)        |                    |                |                |                  |                |                |                | 614,135          | 614,135            |               |               |                 |                 |  | -                  |
|                                    | 8820 Transfers In                |                    |               |                |                  |                  |                |                    |                  |                  |                    |                |                |                  |                |                |                | (1,000,000)      | (1,000,000)        |               |               |                 |                 |  | (1,000,000)        |
| <b>Transfers Total</b>             |                                  |                    |               |                |                  |                  |                | <b>(1,228,269)</b> | <b>614,135</b>   | <b>(614,135)</b> |                    |                |                |                  |                |                |                | <b>(385,866)</b> | <b>(385,866)</b>   |               |               |                 |                 |  | <b>(1,000,000)</b> |
| <b>Grand Total</b>                 |                                  | <b>(5,990,327)</b> | <b>61,105</b> | <b>557,519</b> | <b>1,156,615</b> | <b>1,015,959</b> | <b>397,729</b> | <b>162,248</b>     | <b>3,129,267</b> | <b>490,115</b>   | <b>(7,593,366)</b> | <b>169,969</b> | <b>912,488</b> | <b>1,642,965</b> | <b>917,708</b> | <b>169,155</b> | <b>162,248</b> | <b>1,946,965</b> | <b>(1,671,868)</b> | <b>92,940</b> | <b>92,940</b> | <b>(27,864)</b> | <b>(27,864)</b> |  | <b>(1,116,677)</b> |



Statement of Revenue, Expenses and Change in Net Position

| Community Services Fund - Golf |                             | Championship       |          |             |                  |         |         |                  |                  |           |                  | Mountain           |                  |             |         |        |                  |                  |           |                    |                    | Grand Total        |
|--------------------------------|-----------------------------|--------------------|----------|-------------|------------------|---------|---------|------------------|------------------|-----------|------------------|--------------------|------------------|-------------|---------|--------|------------------|------------------|-----------|--------------------|--------------------|--------------------|
|                                |                             | Revenue            | Services | Maintenance | Driving Range    | Carts   | Fleet   | Pro Shop         | F&B              | Marketing | Admin            | Revenue            | Services         | Maintenance | Carts   | Fleet  | Pro Shop         | F&B              | Marketing | Admin              |                    |                    |
| Row Labels                     | Account Description         | 31<br>400          | 410      | 420         | 430              | 440     | 450     | 460              | 530              | 980       | 990              | 31 Total           | 32<br>400        | 410         | 420     | 440    | 450              | 460              | 530       | 980                | 990                | 32 Total           |
| <b>Operating Income</b>        |                             |                    |          |             |                  |         |         |                  |                  |           |                  |                    |                  |             |         |        |                  |                  |           |                    |                    |                    |
| <b>Sales &amp; Fees</b>        |                             |                    |          |             |                  |         |         |                  |                  |           |                  |                    |                  |             |         |        |                  |                  |           |                    |                    |                    |
| 4200                           | Passes                      | (550,560)          |          |             | (93,900)         |         |         |                  |                  |           |                  | (644,460)          | (71,991)         |             |         |        |                  |                  |           |                    |                    | (71,991)           |
| 4205                           | Admissions & Fees           | (572,148)          |          |             | (50,000)         |         |         |                  |                  |           | (2,100)          | (624,248)          | (274,035)        |             |         |        |                  |                  |           |                    |                    | (274,035)          |
| 4206                           | Admissions & Fees - Guest   | (313,950)          |          |             |                  |         |         |                  |                  |           |                  | (313,950)          | (91,104)         |             |         |        |                  |                  |           |                    |                    | (91,104)           |
| 4207                           | Admissions & Fees - Non-Res | (700,414)          |          |             | (22,900)         |         |         |                  |                  |           |                  | (723,314)          | (291,448)        |             |         |        |                  |                  |           |                    |                    | (291,448)          |
| 4240                           | Parcel Owner Allowances     |                    |          |             |                  |         |         | 170,415          | 33,900           |           |                  | 204,315            |                  |             |         |        | 27,720           | 2,500            |           |                    |                    | 30,220             |
| 4270                           | Charitable Allowances       | 3,000              |          |             |                  |         |         |                  |                  |           |                  | 3,000              |                  |             |         |        |                  |                  |           |                    |                    | 3,000              |
| 4280                           | Employee Allowances         | 3,450              |          |             | 820              |         |         |                  |                  | 18,400    |                  | 22,670             | 1,155            |             |         |        | 950              | 1,500            |           |                    |                    | 3,605              |
| 4285                           | Promotional Discounts       | 10,000             |          |             | 1,650            |         |         |                  |                  | 2,600     |                  | 14,250             | 14,630           |             |         |        |                  |                  |           |                    |                    | 14,630             |
| 4405                           | Merchandise Sales           |                    |          |             |                  |         |         |                  |                  | (674,100) |                  | (674,100)          |                  |             |         |        |                  | (138,600)        |           |                    |                    | (138,600)          |
| 4410                           | Personal Services           |                    |          |             | (65,625)         |         |         |                  |                  |           |                  | (65,625)           |                  |             |         |        |                  |                  |           |                    |                    | (65,625)           |
| 4417                           | Service & User Fees         | (58,360)           |          |             |                  |         |         |                  |                  |           |                  | (58,360)           | (35,615)         |             |         |        |                  |                  |           |                    |                    | (35,615)           |
| 4420                           | Food Sales                  |                    |          |             |                  |         |         |                  |                  | (569,900) |                  | (569,900)          |                  |             |         |        |                  |                  | (82,500)  |                    |                    | (82,500)           |
| 4424                           | Beer Sales                  |                    |          |             |                  |         |         |                  |                  | (147,000) |                  | (147,000)          |                  |             |         |        |                  |                  | (37,500)  |                    |                    | (37,500)           |
| 4428                           | Wine Sales                  |                    |          |             |                  |         |         |                  |                  | (55,100)  |                  | (55,100)           |                  |             |         |        |                  |                  | (6,000)   |                    |                    | (6,000)            |
| 4432                           | Liquor Sales                |                    |          |             |                  |         |         |                  |                  | (147,000) |                  | (147,000)          |                  |             |         |        |                  |                  | (24,000)  |                    |                    | (24,000)           |
| <b>Facility Fee</b>            |                             |                    |          |             |                  |         |         |                  |                  |           |                  |                    |                  |             |         |        |                  |                  |           |                    |                    |                    |
| 4490                           | Facility Fees               |                    |          |             |                  |         |         |                  |                  |           | (520,251)        | (520,251)          |                  |             |         |        |                  |                  |           |                    | (1,139,874)        | (1,139,874)        |
| <b>Operating Income Total</b>  |                             | <b>(2,178,982)</b> |          |             | <b>(229,955)</b> |         |         | <b>(503,685)</b> | <b>(864,100)</b> |           | <b>(522,351)</b> | <b>(4,299,073)</b> | <b>(748,408)</b> |             |         |        | <b>(109,930)</b> | <b>(146,000)</b> |           | <b>(1,139,874)</b> | <b>(2,144,212)</b> | <b>(6,443,285)</b> |
| <b>Operating Expense</b>       |                             |                    |          |             |                  |         |         |                  |                  |           |                  |                    |                  |             |         |        |                  |                  |           |                    |                    |                    |
| <b>Wages</b>                   |                             |                    |          |             |                  |         |         |                  |                  |           |                  |                    |                  |             |         |        |                  |                  |           |                    |                    |                    |
| 5010                           | Salary                      |                    | 179,070  | 550,979     | 4,160            | 113,680 |         | 77,998           | 372,542          | 29,768    | 131,917          | 1,460,114          |                  | 77,945      | 202,468 | 83,657 |                  | 24,563           | 59,476    | 14,211             | 30,904             | 493,224            |
| 5020                           | Other Earnings              |                    | 2,947    | 20,310      | 42,861           | 4,483   |         | 9,363            | 12,348           | 324       | 2,921            | 95,557             |                  | 2,203       | 4,569   | 3,283  |                  | 1,500            | 1,486     | 179                | 461                | 13,681             |
| 5999                           | Salary Savings              |                    |          |             |                  |         |         |                  |                  |           | (20,130)         | (20,130)           |                  |             |         |        |                  |                  |           |                    | (6,698)            | (6,698)            |
| <b>Benefits</b>                |                             |                    |          |             |                  |         |         |                  |                  |           |                  |                    |                  |             |         |        |                  |                  |           |                    |                    |                    |
| 5050                           | Taxes                       |                    | 14,273   | 44,655      | 3,598            | 9,042   |         | 6,837            | 29,548           | 2,407     | 10,905           | 121,265            |                  | 6,178       | 16,230  | 6,652  |                  | 2,056            | 4,656     | 1,155              | 2,552              | 39,479             |
| 5100                           | Retirement Fringe Ben       |                    | 19,424   | 46,034      |                  |         |         | 8,415            | 20,142           | 4,859     | 23,738           | 122,612            |                  | 2,214       | 19,534  |        |                  | 3,353            | 2,404     | 2,429              | 6,157              | 36,091             |
| 5200                           | Medical Fringe Ben          |                    | 30,368   | 48,998      |                  |         |         | 15,278           | 22,840           | 4,678     | 12,983           | 135,146            |                  | 20,059      | 27,373  |        |                  | 4,041            | 3,631     | 2,339              | 2,756              | 60,199             |
| 5250                           | Dental Fringe Ben           |                    | 2,244    | 3,683       |                  |         |         | 408              | 1,568            | 353       | 813              | 9,069              |                  | 1,530       | 2,097   |        |                  | 163              | 288       | 177                | 179                | 4,434              |
| 5300                           | Vision Fringe Ben           |                    | 265      | 425         |                  |         |         | 55               | 181              | 40        | 101              | 1,067              |                  | 172         | 235     |        |                  | 22               | 32        | 20                 | 23                 | 505                |
| 5400                           | Life Ins Fringe Ben         |                    | 231      | 478         |                  |         |         | 84               | 210              | 43        | 222              | 1,268              |                  | 64          | 199     |        |                  | 36               | 24        | 31                 | 54                 | 408                |
| 5500                           | Disability Fringe Ben       |                    | 605      | 1,246       |                  |         |         | 246              | 556              | 131       | 603              | 3,387              |                  | 186         | 537     |        |                  | 95               | 70        | 60                 | 151                | 1,099              |
| 5600                           | Unemployment Fringe Ben     |                    | 2,796    | 8,757       | 704              | 1,770   |         | 1,345            | 5,852            | 473       | 2,135            | 23,832             |                  | 1,211       | 3,180   | 1,305  |                  | 408              | 924       | 223                | 503                | 7,754              |
| 5700                           | Work Comp Fringe Ben        |                    | 4,558    | 14,282      | 1,175            | 2,953   |         | 2,180            | 10,185           | 1,663     | 2,646            | 39,642             |                  | 2,002       | 5,170   | 2,175  |                  | 651              | 1,520     | 827                | 601                | 12,946             |
| <b>Professional Services</b>   |                             |                    |          |             |                  |         |         |                  |                  |           |                  |                    |                  |             |         |        |                  |                  |           |                    |                    |                    |
| 6020                           | Audit                       |                    |          |             |                  |         |         |                  |                  |           | 4,680            | 4,680              |                  |             |         |        |                  |                  |           |                    | 1,170              | 1,170              |
| 6030                           | Professional Consultants    |                    |          | 1,700       |                  |         |         |                  |                  |           |                  | 1,700              |                  |             | 1,400   |        |                  |                  |           |                    |                    | 1,400              |
| <b>Services &amp; Supplies</b> |                             |                    |          |             |                  |         |         |                  |                  |           |                  |                    |                  |             |         |        |                  |                  |           |                    |                    |                    |
| 7010                           | Advertising - Paid          |                    |          |             |                  |         |         |                  |                  | 22,050    |                  | 22,050             |                  |             |         |        |                  |                  |           |                    |                    | 14,700             |
| 7200                           | Banking Fees & Processing   |                    |          |             |                  |         |         |                  | 13,650           |           | 65,950           | 79,600             |                  |             |         |        |                  |                  | 2,425     |                    | 16,480             | 18,905             |
| 7210                           | Community Relations         |                    |          |             |                  |         |         |                  |                  |           |                  |                    |                  |             |         |        |                  |                  |           | 105                |                    | 105                |
| 7300                           | Computer & IT Small Equip   |                    | 1,350    |             |                  |         |         | 420              |                  |           |                  | 1,770              |                  | 125         |         |        |                  |                  |           |                    |                    | 125                |
| 7310                           | Computer License & Fees     |                    |          | 2,520       | 425              |         |         |                  | 4,475            |           | 30               | 7,450              |                  |             |         |        |                  |                  | 700       |                    |                    | 700                |
| 7330                           | Contractual Services        |                    | 4,600    | 180         | 780              | 5,040   |         | 300              | 120              |           | 10,425           | 21,445             |                  |             |         |        |                  |                  |           |                    | 240                | 240                |
| 7335                           | Discounts Earned            |                    |          |             |                  |         |         | (5,065)          |                  |           |                  | (5,065)            |                  |             |         |        |                  |                  |           |                    |                    | (5,065)            |
| 7340                           | Dues & Subscriptions        |                    | 2,315    | 1,750       |                  |         |         | 235              |                  |           | 685              | 4,985              |                  | 1,945       | 750     |        |                  |                  |           |                    |                    | 2,695              |
| 7350                           | Employee Recruit & Retain   |                    | 1,585    | 1,650       | 525              | 315     |         |                  | 1,050            |           | 525              | 5,650              |                  | 530         | 400     | 105    |                  |                  | 600       |                    |                    | 1,635              |
| 7405                           | Office Supplies             |                    | 295      | 280         |                  |         |         |                  | 525              |           | 1,575            | 2,675              |                  | 625         | 95      |        |                  |                  |           |                    | 630                | 1,350              |
| 7415                           | Operating                   |                    | 8,350    | 141,285     | 13,350           | 6,406   |         | 2,930            | 31,600           | 9,500     | 4,945            | 218,366            |                  | 3,525       | 56,445  | 3,358  |                  |                  | 7,600     | 4,030              | 105                | 75,063             |
| 7420                           | Fuel                        |                    |          | 3,150       | 435              |         | 15,750  |                  |                  |           |                  | 20,295             |                  |             | 5,040   | 5,250  | 3,780            |                  |           |                    |                    | 14,070             |
| 7425                           | Chemical                    |                    |          | 48,625      |                  |         |         |                  | 4,200            |           |                  | 52,825             |                  |             | 9,030   |        |                  |                  |           |                    |                    | 9,030              |
| 7430                           | Uniforms                    |                    | 2,310    | 2,700       |                  | 2,310   |         | 845              | 4,000            |           | 370              | 12,535             |                  | 1,050       | 1,370   | 2,100  |                  |                  | 500       |                    | 215                | 5,235              |
| 7433                           | Safety                      |                    |          |             |                  |         |         |                  |                  |           | 2,055            | 2,055              |                  |             |         |        |                  |                  |           |                    | 315                | 315                |
| 7435                           | Small Equipment             |                    |          | 2,200       | 2,100            |         |         |                  | 2,100            |           |                  | 6,400              |                  |             | 1,050   |        |                  |                  |           |                    |                    | 1,050              |
| 7450                           | Permits & Fees              |                    |          | 405         |                  |         |         |                  | 4,500            |           |                  | 4,905              |                  |             | 510     |        |                  |                  | 125       |                    |                    | 635                |
| 7460                           | Postage                     |                    |          |             |                  |         |         |                  |                  |           | 55               | 55                 |                  |             |         |        |                  |                  |           |                    |                    | 55                 |
| 7480                           | Rental & Lease              |                    |          | 1,500       |                  |         |         |                  |                  |           | 1,840            | 3,340              |                  |             | 1,575   |        |                  |                  |           |                    |                    | 1,575              |
| 7510                           | R&M General                 |                    | 18,460   | 4,690       |                  |         |         |                  | 210              |           | 40,000           | 63,360             |                  | 1,740       | 25,520  |        |                  |                  | 150       |                    | 24,280             | 51,690             |
| 7525                           | Snow Removal                |                    |          | 2,280       |                  |         |         |                  |                  |           |                  | 2,280              |                  |             | 2,200   |        |                  |                  |           |                    |                    | 2,200              |
| 7530                           | Janitorial                  |                    |          | 2,640       |                  |         |         |                  | 2,405            |           | 7,710            | 12,755             |                  |             |         |        |                  |                  |           |                    | 7,410              | 7,410              |
| 7540                           | Fleet Maintenance Services  |                    |          |             | 6,515            | 66,512  | 322,259 |                  | 12,596           |           |                  | 407,882            |                  |             |         | 20,112 | 97,955           |                  | 4,020     |                    |                    | 122,087            |
| 7545                           | Engineering Services        |                    |          |             |                  |         |         |                  |                  |           | 6,390            | 6,390              |                  |             |         |        |                  |                  |           |                    |                    | 6,390              |
| 7550                           | BLDGS Maintenance Services  |                    |          | 35,385      |                  | 17,260  |         |                  | 31,855           |           | 19,700           | 104,200            |                  |             | 28,635  |        |                  |                  | 8,550     |                    | 25,000             | 62,185             |
| 7605                           | Security                    |                    |          | 1,420       |                  | 4,260   |         |                  |                  |           | 3,360            | 9,040              |                  |             | 700     |        |                  |                  |           |                    | 5,040              | 5,740              |
| 7680                           | Training & Education        |                    |          | 2,150       |                  |         |         |                  | 425              |           | 250              | 2,825              |                  |             | 450     |        |                  |                  |           |                    |                    | 450                |
| 7685                           | Travel & Conferences        |                    |          | 2,500       |                  |         |         | 2,400            |                  |           | 3,725            | 8,625              |                  |             |         |        |                  |                  |           |                    | 100                | 100                |
| <b>Insurance</b>               |                             |                    |          |             |                  |         |         |                  |                  |           |                  |                    |                  |             |         |        |                  |                  |           |                    |                    |                    |
| 7710                           | General Liability           |                    |          |             |                  |         |         |                  |                  |           | 81,800           | 81,800             |                  |             |         |        |                  |                  |           |                    | 18,800             | 18,800             |
| <b>Utilities</b>               |                             |                    |          |             |                  |         |         |                  |                  |           |                  |                    |                  |             |         |        |                  |                  |           |                    |                    |                    |
| 7810                           | Electricity                 |                    |          | 7,495       |                  | 7,860   |         |                  | 3,110            |           | 5,420            | 23,885             |                  |             | 2,900   |        |                  |                  | 175       |                    | 1,545              | 4,620              |



Statement of Revenue, Expenses and Change in Net Position

| Community Services Fund - Golf     |                            | Championship       |                |                  |                  |                |                |                 |               |               |                | Mountain       |                  |                |                |                |                |                |              |               |                  | Grand Total      |                  |                 |                 |                 |
|------------------------------------|----------------------------|--------------------|----------------|------------------|------------------|----------------|----------------|-----------------|---------------|---------------|----------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|--------------|---------------|------------------|------------------|------------------|-----------------|-----------------|-----------------|
|                                    |                            | Revenue            | Services       | Maintenance      | Driving Range    | Carts          | Fleet          | Pro Shop        | F&B           | Marketing     | Admin          | Revenue        | Services         | Maintenance    | Carts          | Fleet          | Pro Shop       | F&B            | Marketing    | Admin         |                  |                  |                  |                 |                 |                 |
| Row Labels                         | Account Description        | 31                 | 400            | 410              | 420              | 430            | 440            | 450             | 460           | 530           | 980            | 990            | 31 Total         | 32             | 400            | 410            | 420            | 440            | 450          | 460           | 530              | 980              | 990              | 32 Total        |                 |                 |
| <b>Non Operating Income</b>        |                            |                    |                |                  |                  |                |                |                 |               |               |                |                |                  |                |                |                |                |                |              |               |                  |                  |                  |                 |                 |                 |
| <b>Misc. Rev.</b>                  |                            |                    |                |                  |                  |                |                |                 |               |               |                |                |                  |                |                |                |                |                |              |               |                  |                  |                  |                 |                 |                 |
| 4705                               | Non-Operating Lease Income |                    |                |                  |                  |                |                |                 |               |               |                |                |                  |                |                |                |                |                |              |               |                  |                  |                  | (43,989)        | (43,989)        | (43,989)        |
| <b>Invest Inc.</b>                 |                            |                    |                |                  |                  |                |                |                 |               |               |                |                |                  |                |                |                |                |                |              |               |                  |                  |                  |                 |                 |                 |
| 4710                               | Investment Earnings        |                    |                |                  |                  |                |                |                 |               |               |                | 2,748          | 2,748            |                |                |                |                |                |              |               |                  |                  |                  | 2,748           | 2,748           | 5,496           |
| <b>Non Operating Income Total</b>  |                            |                    |                |                  |                  |                |                |                 |               |               |                | <b>2,748</b>   | <b>2,748</b>     |                |                |                |                |                |              |               |                  |                  |                  | <b>(41,241)</b> | <b>(41,241)</b> | <b>(38,493)</b> |
| <b>Non Operating Expense</b>       |                            |                    |                |                  |                  |                |                |                 |               |               |                |                |                  |                |                |                |                |                |              |               |                  |                  |                  |                 |                 |                 |
| <b>Debt Service</b>                |                            |                    |                |                  |                  |                |                |                 |               |               |                |                |                  |                |                |                |                |                |              |               |                  |                  |                  |                 |                 |                 |
| 8220                               | Interest                   |                    |                |                  |                  |                |                |                 |               |               |                | 2,055          | 2,055            |                |                |                |                | 1,874          |              |               |                  |                  |                  | 1,874           | 1,874           | 3,929           |
| <b>Non Operating Expense Total</b> |                            |                    |                |                  |                  |                |                |                 |               |               |                | <b>2,055</b>   | <b>2,055</b>     |                |                |                |                | <b>1,874</b>   |              |               |                  |                  |                  | <b>1,874</b>    | <b>1,874</b>    | <b>3,929</b>    |
| <b>Grand Total</b>                 |                            | <b>(2,178,478)</b> | <b>383,910</b> | <b>1,234,881</b> | <b>(153,327)</b> | <b>333,550</b> | <b>338,615</b> | <b>(27,388)</b> | <b>14,378</b> | <b>76,290</b> | <b>565,741</b> | <b>588,172</b> | <b>(748,408)</b> | <b>166,241</b> | <b>521,639</b> | <b>158,395</b> | <b>101,735</b> | <b>(3,742)</b> | <b>(457)</b> | <b>40,486</b> | <b>(848,210)</b> | <b>(612,321)</b> | <b>(612,321)</b> | <b>(24,149)</b> |                 |                 |

**Statement of Revenue, Expenses and Change in  
Net Position**

| Community Services Fund - Facilities |                              | Chateau          | Aspen<br>Grove  | Events             | Marketing | Grand Total        |
|--------------------------------------|------------------------------|------------------|-----------------|--------------------|-----------|--------------------|
| Row Labels                           | Account Description          | 33<br>500        | 510             | 530                | 980       |                    |
| <b>Operating Income</b>              |                              |                  |                 |                    |           |                    |
| <b>Sales &amp; Fees</b>              |                              |                  |                 |                    |           |                    |
| 4215                                 | Rental Income                | (693,000)        | (143,400)       |                    |           | (836,400)          |
| 4240                                 | Parcel Owner Allowances      | 15,900           | 3,200           |                    |           | 19,100             |
| 4250                                 | Inter-District Program Allow | 61,000           | 49,508          | 20,000             |           | 130,508            |
| 4270                                 | Charitable Allowances        | 11,700           | 4,800           |                    |           | 16,500             |
| 4285                                 | Promotional Discounts        | 139,000          | 12,106          | 5,000              |           | 156,106            |
| 4417                                 | Service & User Fees          | (24,300)         | (1,050)         |                    |           | (25,350)           |
| 4420                                 | Food Sales                   |                  |                 | (1,108,700)        |           | (1,108,700)        |
| 4424                                 | Beer Sales                   |                  |                 | (100,550)          |           | (100,550)          |
| 4428                                 | Wine Sales                   |                  |                 | (190,200)          |           | (190,200)          |
| 4432                                 | Liquor Sales                 |                  |                 | (178,600)          |           | (178,600)          |
| <b>Facility Fee</b>                  |                              |                  |                 |                    |           |                    |
| 4490                                 | Facility Fees                | (187,130)        |                 |                    |           | (187,130)          |
| <b>Operating Income Total</b>        |                              | <b>(676,830)</b> | <b>(74,836)</b> | <b>(1,553,050)</b> |           | <b>(2,304,716)</b> |
| <b>Operating Expense</b>             |                              |                  |                 |                    |           |                    |
| <b>Wages</b>                         |                              |                  |                 |                    |           |                    |
| 5010                                 | Salary                       | 83,086           |                 | 419,664            | 20,428    | 523,178            |
| 5020                                 | Other Earnings               | 1,632            |                 | 7,515              | 601       | 9,748              |
| 5999                                 | Salary Savings               |                  |                 | (7,808)            |           | (7,808)            |
| <b>Benefits</b>                      |                              |                  |                 |                    |           |                    |
| 5050                                 | Taxes                        | 6,715            |                 | 44,980             | 1,697     | 53,392             |
| 5100                                 | Retirement Fringe Ben        | 13,326           |                 | 57,391             | 3,758     | 74,475             |
| 5200                                 | Medical Fringe Ben           | 9,108            |                 | 68,394             | 2,989     | 80,491             |
| 5250                                 | Dental Fringe Ben            | 614              |                 | 5,022              | 224       | 5,860              |
| 5300                                 | Vision Fringe Ben            | 82               |                 | 596                | 26        | 704                |
| 5400                                 | Life Ins Fringe Ben          | 202              |                 | 606                | 95        | 903                |
| 5500                                 | Disability Fringe Ben        | 372              |                 | 1,622              | 143       | 2,137              |
| 5600                                 | Unemployment Fringe Ben      | 1,319            |                 | 8,897              | 341       | 10,557             |
| 5700                                 | Work Comp Fringe Ben         | 2,119            |                 | 16,094             | 1,156     | 19,369             |

**Statement of Revenue, Expenses and Change in  
Net Position**

| Community Services Fund - Facilities |                            | Chateau   | Aspen<br>Grove | Events | Marketing | Grand Total |
|--------------------------------------|----------------------------|-----------|----------------|--------|-----------|-------------|
| Row Labels                           | Account Description        | 33<br>500 | 510            | 530    | 980       |             |
| <b>Professional Services</b>         |                            |           |                |        |           |             |
| <b>6020</b>                          | Audit                      |           | 1,170          |        |           | 1,170       |
| <b>Services &amp; Supplies</b>       |                            |           |                |        |           |             |
| <b>7010</b>                          | Advertising - Paid         |           |                |        | 31,500    | 31,500      |
| <b>7200</b>                          | Banking Fees & Processing  |           |                | 41,090 |           | 41,090      |
| <b>7300</b>                          | Computer & IT Small Equip  | 2,240     |                |        |           | 2,240       |
| <b>7310</b>                          | Computer License & Fees    | 8,160     |                |        | 100       | 8,260       |
| <b>7330</b>                          | Contractual Services       | 5,940     |                |        |           | 5,940       |
| <b>7350</b>                          | Employee Recruit & Retain  | 1,700     |                | 950    |           | 2,650       |
| <b>7405</b>                          | Office Supplies            | 1,680     |                |        |           | 1,680       |
| <b>7415</b>                          | Operating                  | 21,680    | 1,155          | 46,410 | 2,095     | 71,340      |
| <b>7420</b>                          | Fuel                       | 2,520     | 120            |        |           | 2,640       |
| <b>7430</b>                          | Uniforms                   | 3,000     |                | 3,150  |           | 6,150       |
| <b>7435</b>                          | Small Equipment            |           |                | 5,250  |           | 5,250       |
| <b>7450</b>                          | Permits & Fees             | 2,530     | 1,410          |        |           | 3,940       |
| <b>7460</b>                          | Postage                    | 165       |                |        |           | 165         |
| <b>7510</b>                          | R&M General                | 116,490   | 41,827         | 210    |           | 158,527     |
| <b>7515</b>                          | R&M Preventative           |           | 2,100          |        |           | 2,100       |
| <b>7520</b>                          | R&M Corrective             |           |                | 2,525  |           | 2,525       |
| <b>7525</b>                          | Snow Removal               | 12,500    | 3,900          |        |           | 16,400      |
| <b>7530</b>                          | Janitorial                 | 29,940    | 6,300          |        |           | 36,240      |
| <b>7540</b>                          | Fleet Maintenance Services | 5,329     |                |        |           | 5,329       |
| <b>7545</b>                          | Engineering Services       | 3,043     |                |        |           | 3,043       |
| <b>7550</b>                          | BLDGS Maintenance Services | 105,125   | 31,671         | 18,015 |           | 154,811     |
| <b>7605</b>                          | Security                   | 2,700     | 3,260          |        |           | 5,960       |
| <b>7680</b>                          | Training & Education       | 1,080     |                |        |           | 1,080       |
| <b>7685</b>                          | Travel & Conferences       | 8,385     |                |        |           | 8,385       |
| <b>Insurance</b>                     |                            |           |                |        |           |             |
| <b>7710</b>                          | General Liability          | 12,200    | 600            |        |           | 12,800      |

**Statement of Revenue, Expenses and Change in  
Net Position**

| Community Services Fund - Facilities |                                | Chateau        | Aspen<br>Grove | Events           | Marketing     | Grand Total      |
|--------------------------------------|--------------------------------|----------------|----------------|------------------|---------------|------------------|
| Row Labels                           | Account Description            | 33<br>500      | 510            | 530              | 980           |                  |
| <b>Utilities</b>                     |                                |                |                |                  |               |                  |
| 7810                                 | Electricity                    | 11,685         | 785            | 5,420            |               | 17,890           |
| 7815                                 | Heating                        | 7,235          | 755            |                  |               | 7,990            |
| 7820                                 | Water & Sewer                  | 6,420          | 2,680          |                  |               | 9,100            |
| 7825                                 | Trash                          |                |                | 13,610           |               | 13,610           |
| 7830                                 | Internet                       | 3,290          |                |                  |               | 3,290            |
| 7840                                 | Telephone                      | 3,649          |                | 600              |               | 4,249            |
| <b>Cost of Goods Sold</b>            |                                |                |                |                  |               |                  |
| 7920                                 | Food                           |                |                | 311,100          |               | 311,100          |
| 7922                                 | Food Waste & Employee Meals    |                |                | 21,700           |               | 21,700           |
| 7924                                 | Beer                           |                |                | 23,200           |               | 23,200           |
| 7928                                 | Wine                           |                |                | 73,100           |               | 73,100           |
| 7932                                 | Liquor                         |                |                | 35,600           |               | 35,600           |
| <b>Central Services Cost</b>         |                                |                |                |                  |               |                  |
| 7980                                 | Central Services Allocation Cs | 106,807        |                |                  |               | 106,807          |
| <b>Depreciation</b>                  |                                |                |                |                  |               |                  |
| 8005                                 | Depreciation                   | 108,336        | 13,728         |                  |               | 122,064          |
| <b>Operating Expense Total</b>       |                                | <b>713,575</b> | <b>110,291</b> | <b>1,224,902</b> | <b>65,153</b> | <b>2,113,921</b> |
| <b>Non Operating Income</b>          |                                |                |                |                  |               |                  |
| <b>Invest Inc.</b>                   |                                |                |                |                  |               |                  |
| 4710                                 | Investment Earnings            |                |                |                  | 180           | 180              |
| <b>Non Operating Income Total</b>    |                                |                |                |                  | <b>180</b>    | <b>180</b>       |
| <b>Non Operating Expense</b>         |                                |                |                |                  |               |                  |
| <b>Debt Service</b>                  |                                |                |                |                  |               |                  |
| 8220                                 | Interest                       | 1,961          | 1              |                  |               | 1,962            |
| <b>Non Operating Expense Total</b>   |                                | <b>1,961</b>   | <b>1</b>       |                  |               | <b>1,962</b>     |
| <b>Grand Total</b>                   |                                | <b>38,706</b>  | <b>35,456</b>  | <b>(328,148)</b> | <b>65,333</b> | <b>(188,653)</b> |

**Statement of Revenue, Expenses and Change in Net Position**

| Community Services Fund - Ski  |                               | Fleet   | Brushing Crew   | F&B                | Services           | Revenue Office | Lifts   | Slope Maint | Ski Patrol       | Ski School       | Child Ski Center   | Rentals & Repairs | Property Operations | Hyatt Shop | Marketing | Admin            | Snowflake           | Grand Total      |                     |  |
|--------------------------------|-------------------------------|---------|-----------------|--------------------|--------------------|----------------|---------|-------------|------------------|------------------|--------------------|-------------------|---------------------|------------|-----------|------------------|---------------------|------------------|---------------------|--|
| Row Labels                     | Account Description           | 34      |                 |                    |                    |                |         |             |                  |                  |                    |                   |                     |            |           |                  |                     |                  |                     |  |
|                                |                               | 450     | 490             | 530                | 600                | 610            | 620     | 630         | 650              | 660              | 670                | 680               | 690                 | 960        | 980       | 990              | 34 Total            | 36               |                     |  |
|                                |                               |         |                 |                    |                    |                |         |             |                  |                  |                    |                   |                     |            |           |                  |                     |                  |                     |  |
| <b>Operating Income</b>        |                               |         |                 |                    |                    |                |         |             |                  |                  |                    |                   |                     |            |           |                  |                     |                  |                     |  |
| <b>Sales &amp; Fees</b>        |                               |         |                 |                    |                    |                |         |             |                  |                  |                    |                   |                     |            |           |                  |                     |                  |                     |  |
| 4200                           | Passes                        |         |                 |                    | (2,200,000)        |                |         |             |                  |                  |                    |                   |                     |            |           |                  | (2,200,000)         |                  | (2,200,000)         |  |
| 4205                           | Admissions & Fees             |         |                 |                    | (5,254,973)        |                |         |             |                  |                  |                    |                   |                     | (163,900)  |           |                  | (5,418,873)         |                  | (5,418,873)         |  |
| 4215                           | Rental Income                 |         |                 |                    | (5,250)            |                |         |             |                  |                  |                    |                   |                     |            |           |                  | (5,250)             |                  | (5,250)             |  |
| 4220                           | Concessions                   |         |                 |                    | (45,050)           |                |         |             |                  |                  |                    |                   |                     |            |           |                  | (45,050)            |                  | (45,050)            |  |
| 4250                           | Inter-District Program Allow  |         |                 | 10,300             |                    |                |         |             |                  |                  |                    |                   |                     |            |           | 39,900           | 50,200              |                  | 50,200              |  |
| 4270                           | Charitable Allowances         |         |                 |                    | 27,510             |                |         |             |                  |                  |                    |                   |                     |            |           |                  | 27,510              |                  | 27,510              |  |
| 4280                           | Employee Allowances           |         |                 | 42,800             | 66,360             |                |         |             |                  |                  |                    |                   |                     |            |           |                  | 109,160             | 5,800            | 114,960             |  |
| 4285                           | Promotional Discounts         |         |                 |                    | 574,350            |                |         |             |                  | 4,095            | 14,385             | 2,100             |                     | 3,255      |           |                  | 598,185             |                  | 598,185             |  |
| 4405                           | Merchandise Sales             |         |                 |                    |                    |                |         |             |                  |                  | (530)              |                   |                     | (58,695)   |           |                  | (59,225)            |                  | (59,225)            |  |
| 4409                           | Allocated to others           |         |                 |                    |                    |                |         |             |                  |                  |                    |                   |                     | 49,895     |           |                  | 49,895              |                  | 49,895              |  |
| 4410                           | Personal Services             |         |                 |                    |                    |                |         |             |                  | (873,705)        | (850,980)          |                   |                     | (10,505)   |           |                  | (1,735,190)         |                  | (1,735,190)         |  |
| 4415                           | Repairs for Customers         |         |                 |                    |                    |                |         |             |                  |                  |                    | (10,500)          |                     | (640)      |           |                  | (11,140)            |                  | (11,140)            |  |
| 4417                           | Service & User Fees           |         |                 |                    | (98,600)           |                |         |             |                  |                  | (135,450)          | (1,187,970)       |                     | (161,700)  |           |                  | (1,583,720)         |                  | (1,583,720)         |  |
| 4420                           | Food Sales                    |         |                 | (1,069,900)        |                    |                |         |             |                  |                  |                    |                   |                     |            |           |                  | (1,069,900)         | (286,800)        | (1,356,700)         |  |
| 4424                           | Beer Sales                    |         |                 | (205,800)          |                    |                |         |             |                  |                  |                    |                   |                     |            |           |                  | (205,800)           | (90,100)         | (295,900)           |  |
| 4428                           | Wine Sales                    |         |                 | (41,100)           |                    |                |         |             |                  |                  |                    |                   |                     |            |           |                  | (41,100)            | (8,600)          | (49,700)            |  |
| 4432                           | Liquor Sales                  |         |                 | (123,300)          |                    |                |         |             |                  |                  |                    |                   |                     |            |           |                  | (123,300)           | (47,700)         | (171,000)           |  |
| <b>Facility Fee</b>            |                               |         |                 |                    |                    |                |         |             |                  |                  |                    |                   |                     |            |           |                  |                     |                  |                     |  |
| 4490                           | Facility Fees                 |         |                 |                    |                    |                |         |             |                  |                  |                    |                   |                     |            |           | (842,769)        | (842,769)           |                  | (842,769)           |  |
| <b>Interfund</b>               |                               |         |                 |                    |                    |                |         |             |                  |                  |                    |                   |                     |            |           |                  |                     |                  |                     |  |
| 4300                           | Interfund Services Operations |         | (15,735)        |                    |                    |                |         |             |                  |                  |                    |                   |                     |            |           |                  | (15,735)            |                  | (15,735)            |  |
| <b>Operating Income Total</b>  |                               |         | <b>(15,735)</b> | <b>(1,387,000)</b> | <b>(6,935,653)</b> |                |         |             | <b>(869,610)</b> | <b>(972,575)</b> | <b>(1,196,370)</b> |                   | <b>(342,290)</b>    |            |           | <b>(802,869)</b> | <b>(12,522,102)</b> | <b>(427,400)</b> | <b>(12,949,502)</b> |  |
| <b>Operating Expense</b>       |                               |         |                 |                    |                    |                |         |             |                  |                  |                    |                   |                     |            |           |                  |                     |                  |                     |  |
| <b>Wages</b>                   |                               |         |                 |                    |                    |                |         |             |                  |                  |                    |                   |                     |            |           |                  |                     |                  |                     |  |
| 5010                           | Salary                        |         | 83,280          | 350,352            |                    | 240,822        | 676,909 | 420,899     | 232,784          | 300,272          | 393,765            | 220,658           | 271,445             | 63,922     | 145,838   | 358,256          | 3,759,202           | 104,713          | 3,863,915           |  |
| 5020                           | Other Earnings                |         | 2,082           | 10,333             |                    | 4,977          | 14,451  | 8,542       | 4,142            | 7,398            | 8,683              | 5,128             | 5,936               | 1,720      | 2,423     | 14,539           | 90,354              | 2,581            | 92,935              |  |
| 5999                           | Salary Savings                |         |                 |                    |                    |                |         |             |                  |                  |                    |                   |                     |            |           | (52,886)         | (52,886)            |                  | (52,886)            |  |
| <b>Benefits</b>                |                               |         |                 |                    |                    |                |         |             |                  |                  |                    |                   |                     |            |           |                  |                     |                  |                     |  |
| 5050                           | Taxes                         |         | 6,531           | 27,660             |                    | 19,042         | 54,036  | 33,404      | 18,127           | 23,727           | 30,796             | 17,275            | 21,464              | 5,022      | 11,763    | 30,081           | 298,928             | 8,224            | 307,152             |  |
| 5100                           | Retirement Fringe Ben         |         |                 | 22,156             |                    | 13,603         | 64,509  | 31,367      |                  | 10,684           | 321                |                   | 13,672              |            | 22,666    | 69,892           | 248,870             | 4,058            | 252,928             |  |
| 5200                           | Medical Fringe Ben            |         |                 | 27,957             |                    | 17,772         | 105,602 | 51,338      | 7,549            | 6,238            | 10,219             | 12,622            | 23,785              |            | 30,439    | 41,657           | 335,179             | 7,361            | 342,540             |  |
| 5250                           | Dental Fringe Ben             |         |                 | 1,841              |                    | 980            | 7,120   | 3,836       | 509              | 412              | 635                | 943               | 1,611               |            | 2,318     | 3,002            | 23,207              | 338              | 23,545              |  |
| 5300                           | Vision Fringe Ben             |         |                 | 212                |                    | 118            | 819     | 445         | 68               | 55               | 67                 | 106               | 181                 |            | 262       | 324              | 2,658               | 39               | 2,697               |  |
| 5400                           | Life Ins Fringe Ben           |         |                 | 231                |                    | 146            | 686     | 330         | 100              | 111              | 36                 | 21                | 143                 |            | 234       | 680              | 2,718               | 42               | 2,760               |  |
| 5500                           | Disability Fringe Ben         |         |                 | 616                |                    | 390            | 1,840   | 893         | 334              | 308              | 253                | 178               | 395                 |            | 634       | 1,844            | 7,685               | 118              | 7,803               |  |
| 5600                           | Unemployment Fringe Ben       |         | 1,279           | 5,498              |                    | 3,733          | 10,598  | 6,552       | 3,552            | 4,657            | 6,040              | 3,385             | 4,210               | 984        | 2,309     | 5,893            | 58,690              | 1,625            | 60,315              |  |
| 5700                           | Work Comp Fringe Ben          |         | 7,249           | 27,432             |                    | 20,872         | 58,762  | 36,501      | 20,137           | 26,155           | 34,110             | 19,196            | 23,578              | 5,578      | 12,052    | 31,688           | 323,310             | 8,718            | 332,028             |  |
| <b>Professional Services</b>   |                               |         |                 |                    |                    |                |         |             |                  |                  |                    |                   |                     |            |           |                  |                     |                  |                     |  |
| 6010                           | Legal                         |         |                 |                    |                    |                |         |             |                  |                  |                    |                   |                     |            |           | 12,000           | 12,000              |                  | 12,000              |  |
| 6020                           | Audit                         |         |                 |                    |                    |                |         |             |                  |                  |                    |                   |                     |            |           | 11,700           | 11,700              |                  | 11,700              |  |
| <b>Services &amp; Supplies</b> |                               |         |                 |                    |                    |                |         |             |                  |                  |                    |                   |                     |            |           |                  |                     |                  |                     |  |
| 7010                           | Advertising - Paid            |         |                 |                    |                    |                |         |             |                  |                  |                    |                   |                     |            | 210,000   |                  | 210,000             |                  | 210,000             |  |
| 7020                           | Advertising - Trade           |         |                 |                    |                    |                |         |             |                  |                  |                    |                   |                     |            | 8,000     |                  | 8,000               |                  | 8,000               |  |
| 7200                           | Banking Fees & Processing     |         |                 | 24,050             |                    |                |         |             |                  |                  |                    |                   |                     |            |           | 196,355          | 220,405             | 7,470            | 227,875             |  |
| 7210                           | Community Relations           |         |                 |                    |                    |                |         |             |                  |                  |                    |                   |                     |            | 27,500    |                  | 27,500              |                  | 27,500              |  |
| 7300                           | Computer & IT Small Equip     |         |                 | 1,050              |                    | 3,990          |         |             |                  |                  | 2,625              | 3,360             |                     | 2,100      | 6,300     |                  | 19,425              |                  | 19,425              |  |
| 7310                           | Computer License & Fees       |         |                 | 7,035              |                    |                |         | 9,975       |                  |                  |                    |                   |                     |            | 58,000    | 61,200           | 136,210             | 1,060            | 137,270             |  |
| 7330                           | Contractual Services          |         |                 |                    |                    | 8,140          |         |             |                  | 120              | 180                | 60                |                     | 90         |           | 3,240            | 11,830              |                  | 11,830              |  |
| 7340                           | Dues & Subscriptions          |         |                 |                    |                    |                |         | 1,560       |                  | 1,230            | 380                |                   |                     |            | 2,100     | 10,815           | 16,085              |                  | 16,085              |  |
| 7350                           | Employee Recruit & Retain     |         |                 | 2,100              |                    |                |         | 930         |                  | 3,780            | 4,305              | 1,050             |                     |            | 545       | 23,610           | 36,320              | 200              | 36,520              |  |
| 7405                           | Office Supplies               |         |                 | 1,000              |                    |                |         |             |                  |                  |                    |                   |                     |            |           | 2,120            | 3,120               | 600              | 3,720               |  |
| 7415                           | Operating                     | 3,540   | 4,095           | 86,400             |                    | 98,300         | 31,865  | 26,480      | 11,340           | 26,955           | 22,995             | 19,950            | 37,490              | 4,200      | 20,000    | 8,400            | 402,010             | 27,500           | 429,510             |  |
| 7420                           | Fuel                          | 108,360 |                 |                    |                    |                |         |             |                  |                  |                    |                   |                     |            |           |                  | 124,745             |                  | 124,745             |  |
| 7425                           | Chemical                      |         |                 | 7,200              |                    |                |         |             |                  |                  |                    |                   |                     |            |           |                  | 7,200               |                  | 7,200               |  |
| 7430                           | Uniforms                      |         |                 | 2,500              |                    |                |         |             |                  |                  |                    |                   |                     |            |           |                  |                     | 38,645           | 41,145              |  |
| 7433                           | Safety                        |         |                 |                    |                    |                | 4,620   |             | 4,410            |                  |                    |                   | 315                 |            |           | 1,050            | 10,395              |                  | 10,395              |  |
| 7435                           | Small Equipment               |         |                 | 3,000              |                    |                | 11,715  |             |                  |                  | 3,990              | 27,090            |                     |            |           |                  | 45,795              | 1,500            | 47,295              |  |
| 7450                           | Permits & Fees                |         |                 | 4,500              |                    |                |         | 210         |                  |                  |                    |                   |                     | 125        |           | 54,175           | 59,010              | 1,600            | 60,610              |  |

**Statement of Revenue, Expenses and Change  
in Net Position**

| Community Services Fund - Ski      |                                | Fleet          | Brushing Crew  | F&B              | Services           | Revenue Office |                  | Lifts            | Slope Maint    | Ski Patrol       | Ski School       | Child Ski Center | Rentals & Repairs | Property Operations | Hyatt Shop     | Marketing        | Admin              | Snowflake        | Grand Total        |
|------------------------------------|--------------------------------|----------------|----------------|------------------|--------------------|----------------|------------------|------------------|----------------|------------------|------------------|------------------|-------------------|---------------------|----------------|------------------|--------------------|------------------|--------------------|
| Row Labels                         | Account Description            | 34<br>450      | 490            | 530              | 600                | 610            | 620              | 630              | 650            | 660              | 670              | 680              | 690               | 960                 | 980            | 990              | 34 Total           | 36<br>530        |                    |
| 7460                               | Postage                        |                |                |                  |                    |                |                  |                  |                |                  |                  |                  |                   |                     | 4,725          | 455              | 5,180              |                  | 5,180              |
| 7480                               | Rental & Lease                 |                |                |                  |                    |                |                  | 8,400            |                |                  |                  |                  | 8,190             | 22,830              |                |                  | 39,420             |                  | 39,420             |
| 7510                               | R&M General                    |                |                | 210              |                    |                | 85,580           | 46,940           | 3,675          |                  |                  |                  | 34,300            |                     |                | 130,603          | 301,308            | 210              | 301,518            |
| 7515                               | R&M Preventative               |                |                |                  |                    |                |                  |                  |                |                  |                  |                  | 4,730             |                     |                |                  | 4,730              |                  | 4,730              |
| 7525                               | Snow Removal                   |                |                |                  |                    |                |                  |                  |                |                  |                  |                  | 44,500            |                     |                |                  | 44,500             |                  | 44,500             |
| 7530                               | Janitorial                     |                |                |                  |                    |                |                  |                  |                |                  |                  |                  | 42,660            |                     |                |                  | 42,660             |                  | 42,660             |
| 7540                               | Fleet Maintenance Services     | 326,150        |                |                  |                    |                |                  |                  |                |                  |                  |                  | 44,648            |                     |                |                  | 370,798            |                  | 370,798            |
| 7545                               | Engineering Services           |                |                |                  |                    |                |                  |                  |                |                  |                  |                  |                   |                     |                | 8,925            | 8,925              |                  | 8,925              |
| 7550                               | BLDGS Maintenance Services     |                |                | 25,800           |                    |                |                  |                  |                |                  |                  |                  | 88,610            |                     |                |                  | 114,410            |                  | 114,410            |
| 7605                               | Security                       |                |                |                  |                    |                |                  |                  |                |                  |                  |                  | 7,860             |                     |                |                  | 7,860              | 500              | 8,360              |
| 7680                               | Training & Education           |                | 350            |                  |                    |                |                  |                  |                | 2,600            | 840              |                  |                   |                     |                |                  | 3,790              | 1,500            | 5,290              |
| 7685                               | Travel & Conferences           |                |                |                  |                    | 690            |                  |                  |                |                  |                  | 200              | 8,900             |                     | 10,000         |                  | 19,790             |                  | 19,790             |
| <b>Insurance</b>                   |                                |                |                |                  |                    |                |                  |                  |                |                  |                  |                  |                   |                     |                |                  |                    |                  |                    |
| 7710                               | General Liability              |                |                |                  |                    |                |                  |                  |                |                  |                  |                  |                   |                     |                |                  | 234,500            | 234,500          | 234,500            |
| <b>Utilities</b>                   |                                |                |                |                  |                    |                |                  |                  |                |                  |                  |                  |                   |                     |                |                  |                    |                  |                    |
| 7810                               | Electricity                    | 10,200         |                | 1,290            |                    |                | 56,700           | 277,200          |                |                  |                  |                  | 47,500            |                     |                |                  | 392,890            |                  | 392,890            |
| 7815                               | Heating                        | 7,230          |                | 5,195            |                    |                |                  |                  |                |                  |                  |                  | 23,755            |                     |                |                  | 36,180             | 1,540            | 37,720             |
| 7820                               | Water & Sewer                  |                |                | 975              |                    |                |                  | 125,545          |                |                  |                  |                  | 14,855            |                     |                |                  | 141,375            |                  | 141,375            |
| 7825                               | Trash                          |                | 2,250          | 11,065           |                    |                |                  |                  |                |                  |                  |                  | 17,505            |                     |                |                  | 30,820             |                  | 30,820             |
| 7830                               | Internet                       |                |                |                  |                    |                |                  |                  |                |                  |                  |                  |                   |                     | 805            |                  | 4,405              |                  | 4,405              |
| 7835                               | Cable TV                       |                |                | 3,425            |                    |                |                  |                  |                |                  |                  |                  |                   |                     |                |                  | 3,425              | 3,425            | 6,850              |
| 7840                               | Telephone                      | 35             |                | 4,395            |                    | 1,640          | 922              | 670              | 150            | 100              | 150              | 100              | 837               |                     | 8,901          | 9,475            | 27,375             |                  | 27,375             |
| <b>Cost of Goods Sold</b>          |                                |                |                |                  |                    |                |                  |                  |                |                  |                  |                  |                   |                     |                |                  |                    |                  |                    |
| 7920                               | Food                           |                |                | 321,000          |                    |                |                  |                  |                |                  |                  |                  |                   |                     |                |                  | 321,000            | 85,900           | 406,900            |
| 7922                               | Food Waste & Employee Meals    |                |                | 19,000           |                    |                |                  |                  |                |                  |                  |                  |                   |                     |                |                  | 19,000             | 2,500            | 21,500             |
| 7924                               | Beer                           |                |                | 51,500           |                    |                |                  |                  |                |                  |                  |                  |                   |                     |                |                  | 51,500             | 22,600           | 74,100             |
| 7928                               | Wine                           |                |                | 16,400           |                    |                |                  |                  |                |                  |                  |                  |                   |                     |                |                  | 16,400             | 3,400            | 19,800             |
| 7932                               | Liquor                         |                |                | 25,900           |                    |                |                  |                  |                |                  |                  |                  |                   |                     |                |                  | 25,900             | 10,000           | 35,900             |
| <b>Central Services Cost</b>       |                                |                |                |                  |                    |                |                  |                  |                |                  |                  |                  |                   |                     |                |                  |                    |                  |                    |
| 7980                               | Central Services Allocation Cs |                |                |                  |                    |                |                  |                  |                |                  |                  |                  |                   |                     |                |                  | 524,073            | 524,073          | 524,073            |
| <b>Depreciation</b>                |                                |                |                |                  |                    |                |                  |                  |                |                  |                  |                  |                   |                     |                |                  |                    |                  |                    |
| 8005                               | Depreciation                   |                |                | 15,576           |                    |                |                  | 73,092           |                |                  |                  |                  |                   |                     |                |                  | 1,047,768          | 1,136,436        | 1,260              |
| <b>Operating Expense Total</b>     |                                | <b>455,515</b> | <b>107,116</b> | <b>1,114,853</b> |                    | <b>435,215</b> | <b>1,186,734</b> | <b>1,165,109</b> | <b>306,877</b> | <b>414,803</b>   | <b>520,390</b>   | <b>331,323</b>   | <b>809,460</b>    | <b>107,376</b>      | <b>587,008</b> | <b>2,887,680</b> | <b>10,429,460</b>  | <b>312,082</b>   | <b>10,741,542</b>  |
| <b>Non Operating Income</b>        |                                |                |                |                  |                    |                |                  |                  |                |                  |                  |                  |                   |                     |                |                  |                    |                  |                    |
| <b>Misc. Rev.</b>                  |                                |                |                |                  |                    |                |                  |                  |                |                  |                  |                  |                   |                     |                |                  |                    |                  |                    |
| 4705                               | Non-Operating Lease Income     |                |                |                  |                    |                |                  |                  |                |                  |                  |                  |                   |                     |                |                  | (85,085)           | (85,085)         | (85,085)           |
| <b>Invest Inc.</b>                 |                                |                |                |                  |                    |                |                  |                  |                |                  |                  |                  |                   |                     |                |                  |                    |                  |                    |
| 4710                               | Investment Earnings            |                |                |                  |                    |                |                  |                  |                |                  |                  |                  |                   |                     |                |                  | (21,324)           | (21,324)         | (21,324)           |
| <b>Non Operating Income Total</b>  |                                |                |                |                  |                    |                |                  |                  |                |                  |                  |                  |                   |                     |                |                  | <b>(106,409)</b>   | <b>(106,409)</b> | <b>(106,409)</b>   |
| <b>Non Operating Expense</b>       |                                |                |                |                  |                    |                |                  |                  |                |                  |                  |                  |                   |                     |                |                  |                    |                  |                    |
| <b>Debt Service</b>                |                                |                |                |                  |                    |                |                  |                  |                |                  |                  |                  |                   |                     |                |                  |                    |                  |                    |
| 8220                               | Interest                       |                |                |                  |                    |                |                  |                  |                |                  |                  |                  |                   |                     |                |                  | 219                | 219              | 219                |
| <b>Non Operating Expense Total</b> |                                |                |                |                  |                    |                |                  |                  |                |                  |                  |                  |                   |                     |                |                  | <b>219</b>         | <b>219</b>       | <b>219</b>         |
| <b>Grand Total</b>                 |                                | <b>455,515</b> | <b>91,381</b>  | <b>(272,147)</b> | <b>(6,935,653)</b> | <b>435,215</b> | <b>1,186,734</b> | <b>1,165,109</b> | <b>306,877</b> | <b>(454,807)</b> | <b>(452,185)</b> | <b>(865,047)</b> | <b>809,460</b>    | <b>(234,914)</b>    | <b>587,008</b> | <b>1,978,621</b> | <b>(2,198,832)</b> | <b>(115,318)</b> | <b>(2,314,150)</b> |

**Statement of Revenue, Expenses and Change  
in Net Position**

| Community Services Fund - Recreation |                             | Youth Programs   | Senior Programs  | Adult Programs  | Recreation Center | Aquatics Programs | Fitness Programs | Kid Zone       | Marketing | Admin            | Grand Total        |
|--------------------------------------|-----------------------------|------------------|------------------|-----------------|-------------------|-------------------|------------------|----------------|-----------|------------------|--------------------|
| Row Labels                           | Account Description         | 46<br>811        | 820              | 831             | 48<br>840         | 850               | 860              | 890            | 980       | 990              |                    |
| <b>Operating Income</b>              |                             |                  |                  |                 |                   |                   |                  |                |           |                  |                    |
| <b>Sales &amp; Fees</b>              |                             |                  |                  |                 |                   |                   |                  |                |           |                  |                    |
| 4205                                 | Admissions & Fees           |                  | (34,500)         |                 | (840,000)         |                   |                  |                |           |                  | (874,500)          |
| 4207                                 | Admissions & Fees - Non-Res |                  |                  |                 | (84,500)          |                   |                  |                |           |                  | (84,500)           |
| 4210                                 | Program Registration        | (179,100)        | (22,100)         | (58,700)        |                   | (40,000)          | (9,700)          |                |           |                  | (309,600)          |
| 4212                                 | Program Reg - Non-Res       |                  |                  |                 |                   |                   | (970)            |                |           |                  | (970)              |
| 4215                                 | Rental Income               |                  |                  |                 | (3,150)           |                   |                  |                |           |                  | (3,150)            |
| 4225                                 | Sponsorships                | (2,750)          |                  |                 |                   |                   | (1,260)          |                |           |                  | (4,010)            |
| 4280                                 | Employee Allowances         |                  |                  |                 | 700               |                   |                  |                |           |                  | 700                |
| 4285                                 | Promotional Discounts       |                  |                  |                 | 1,550             |                   |                  |                |           |                  | 1,550              |
| 4405                                 | Merchandise Sales           |                  |                  |                 | (27,000)          |                   |                  |                |           |                  | (27,000)           |
| 4410                                 | Personal Services           |                  |                  |                 |                   | (86,880)          | (55,500)         |                |           |                  | (142,380)          |
| 4411                                 | Personal Services Contract  |                  |                  |                 | (6,300)           |                   |                  |                |           |                  | (6,300)            |
| 4417                                 | Service & User Fees         |                  |                  |                 | (5,700)           |                   |                  | (2,000)        |           |                  | (7,700)            |
| 4420                                 | Food Sales                  |                  |                  |                 | (19,030)          |                   |                  |                |           |                  | (19,030)           |
| <b>Facility Fee</b>                  |                             |                  |                  |                 |                   |                   |                  |                |           |                  |                    |
| 4490                                 | Facility Fees               |                  |                  |                 |                   |                   |                  |                |           | (173,229)        | (173,229)          |
| <b>Operating Grants</b>              |                             |                  |                  |                 |                   |                   |                  |                |           |                  |                    |
| 4515                                 | Operating Grants - County   | (50,000)         | (67,000)         |                 |                   |                   |                  |                |           |                  | (117,000)          |
| <b>Operating Income Total</b>        |                             | <b>(231,850)</b> | <b>(123,600)</b> | <b>(58,700)</b> | <b>(983,430)</b>  | <b>(126,880)</b>  | <b>(67,430)</b>  | <b>(2,000)</b> |           | <b>(173,229)</b> | <b>(1,767,119)</b> |
| <b>Operating Expense</b>             |                             |                  |                  |                 |                   |                   |                  |                |           |                  |                    |
| <b>Wages</b>                         |                             |                  |                  |                 |                   |                   |                  |                |           |                  |                    |
| 5010                                 | Salary                      | 141,445          | 191,423          | 22,008          | 254,053           | 345,794           | 149,173          | 40,057         | 41,721    | 9,136            | 1,194,810          |
| 5020                                 | Other Earnings              | 54,302           | 3,984            | 520             | 8,322             | 21,790            | 31,848           | 1,178          | 207       | 4,567            | 126,718            |
| 5999                                 | Salary Savings              |                  |                  |                 |                   |                   |                  |                |           | (17,138)         | (17,138)           |
| <b>Benefits</b>                      |                             |                  |                  |                 |                   |                   |                  |                |           |                  |                    |
| 5050                                 | Taxes                       | 15,445           | 15,231           | 1,762           | 20,720            | 28,490            | 13,978           | 3,173          | 3,307     | 1,080            | 103,186            |
| 5100                                 | Retirement Fringe Ben       | 19,418           | 16,113           | 1,993           | 36,318            | 18,006            | 7,388            | 967            | 5,209     | 1,579            | 106,991            |
| 5200                                 | Medical Fringe Ben          | 28,137           | 12,697           | 3,167           | 32,290            | 20,931            | 7,767            | 455            | 7,962     | 1,979            | 115,385            |
| 5250                                 | Dental Fringe Ben           | 2,114            | 888              | 242             | 2,274             | 1,414             | 573              | 31             | 589       | 114              | 8,240              |
| 5300                                 | Vision Fringe Ben           | 243              | 113              | 27              | 285               | 168               | 68               | 4              | 69        | 14               | 992                |
| 5400                                 | Life Ins Fringe Ben         | 205              | 178              | 35              | 390               | 211               | 93               | 12             | 55        | 12               | 1,191              |
| 5500                                 | Disability Fringe Ben       | 548              | 452              | 61              | 1,027             | 520               | 206              | 25             | 144       | 48               | 3,031              |
| 5600                                 | Unemployment Fringe Ben     | 3,032            | 2,676            | 342             | 4,057             | 5,602             | 2,749            | 620            | 685       | 208              | 19,971             |
| 5700                                 | Work Comp Fringe Ben        | 4,942            | 4,364            | 562             | 6,741             | 9,189             | 4,540            | 1,031          | 1,120     | 810              | 33,299             |

**Statement of Revenue, Expenses and Change  
in Net Position**

| Community Services Fund - Recreation |                            | Youth Programs | Senior Programs | Adult Programs | Recreation Center | Aquatics Programs | Fitness Programs | Kid Zone | Marketing | Admin  | Grand Total |
|--------------------------------------|----------------------------|----------------|-----------------|----------------|-------------------|-------------------|------------------|----------|-----------|--------|-------------|
| Row Labels                           | Account Description        | 46<br>811      | 820             | 831            | 48<br>840         | 850               | 860              | 890      | 980       | 990    |             |
| <b>Professional Services</b>         |                            |                |                 |                |                   |                   |                  |          |           |        |             |
| 6020                                 | Audit                      |                |                 |                |                   |                   |                  |          |           | 5,850  | 5,850       |
| <b>Services &amp; Supplies</b>       |                            |                |                 |                |                   |                   |                  |          |           |        |             |
| 7010                                 | Advertising - Paid         |                |                 |                |                   |                   |                  |          | 1,000     |        | 1,000       |
| 7200                                 | Banking Fees & Processing  |                |                 |                |                   |                   |                  |          |           | 28,845 | 28,845      |
| 7300                                 | Computer & IT Small Equip  |                |                 |                | 1,050             |                   |                  |          |           |        | 1,050       |
| 7310                                 | Computer License & Fees    |                |                 |                |                   |                   |                  |          |           | 140    | 140         |
| 7320                                 | Computer Supplies          |                |                 |                |                   |                   |                  |          |           | 4,000  | 4,000       |
| 7330                                 | Contractual Services       |                |                 |                | 60                | 120               | 95               | 300      |           | 6,000  | 6,575       |
| 7340                                 | Dues & Subscriptions       | 60             | 55              |                | 2,100             | 770               |                  |          |           | 1,325  | 4,310       |
| 7350                                 | Employee Recruit & Retain  |                | 210             |                | 1,050             | 800               | 530              |          |           | 3,300  | 5,890       |
| 7415                                 | Operating                  | 11,800         | 10,815          | 3,250          | 51,000            | 22,200            | 7,700            | 1,355    | 9,900     | 13,380 | 131,400     |
| 7420                                 | Fuel                       |                | 4,155           |                |                   |                   |                  |          |           | 7,560  | 11,715      |
| 7425                                 | Chemical                   |                |                 |                |                   | 20,000            |                  |          |           |        | 20,000      |
| 7430                                 | Uniforms                   |                | 420             |                | 1,700             | 3,000             | 1,050            | 690      |           | 4,205  | 11,065      |
| 7435                                 | Small Equipment            |                |                 |                |                   |                   | 2,900            |          |           |        | 2,900       |
| 7450                                 | Permits & Fees             |                |                 |                | 2,050             | 700               |                  |          |           |        | 2,750       |
| 7460                                 | Postage                    |                |                 |                | 450               |                   |                  |          |           |        | 450         |
| 7480                                 | Rental & Lease             |                | 16,260          |                |                   |                   |                  |          |           |        | 16,260      |
| 7510                                 | R&M General                |                |                 |                | 73,450            |                   |                  |          |           | 7,500  | 80,950      |
| 7515                                 | R&M Preventative           |                |                 |                | 420               |                   |                  |          |           |        | 420         |
| 7525                                 | Snow Removal               |                |                 |                | 7,400             |                   |                  |          |           |        | 7,400       |
| 7530                                 | Janitorial                 |                |                 |                | 80,900            |                   |                  |          |           | 4,725  | 85,625      |
| 7540                                 | Fleet Maintenance Services |                | 11,051          |                |                   |                   |                  |          |           | 7,525  | 18,576      |
| 7545                                 | Engineering Services       |                |                 |                |                   |                   |                  |          |           | 6,390  | 6,390       |
| 7550                                 | BLDGS Maintenance Services |                |                 |                | 150,860           |                   |                  |          |           |        | 150,860     |
| 7605                                 | Security                   |                |                 |                | 5,160             |                   |                  |          |           |        | 5,160       |
| 7680                                 | Training & Education       |                | 500             |                | 2,000             | 3,610             | 3,200            |          |           | 3,620  | 12,930      |
| 7685                                 | Travel & Conferences       | 400            |                 |                |                   |                   |                  |          |           | 300    | 700         |
| <b>Insurance</b>                     |                            |                |                 |                |                   |                   |                  |          |           |        |             |
| 7710                                 | General Liability          |                |                 |                | 60,900            |                   |                  |          |           |        | 60,900      |



**Statement of Revenue, Expenses and Change  
in Net Position**

| Community Services Fund - Recreation |                                | Youth Programs | Senior Programs | Adult Programs  | Recreation Center | Aquatics Programs | Fitness Programs | Kid Zone      | Marketing     | Admin               | Grand Total         |
|--------------------------------------|--------------------------------|----------------|-----------------|-----------------|-------------------|-------------------|------------------|---------------|---------------|---------------------|---------------------|
| Row Labels                           | Account Description            | 46<br>811      | 820             | 831             | 48<br>840         | 850               | 860              | 890           | 980           | 990                 |                     |
| <b>Utilities</b>                     |                                |                |                 |                 |                   |                   |                  |               |               |                     |                     |
| 7810                                 | Electricity                    |                |                 |                 | 45,025            |                   |                  |               |               | 5,000               | 50,025              |
| 7815                                 | Heating                        |                |                 |                 | 28,600            |                   |                  |               |               | 3,180               | 31,780              |
| 7820                                 | Water & Sewer                  |                |                 |                 | 20,725            |                   |                  |               |               |                     | 20,725              |
| 7825                                 | Trash                          |                |                 |                 | 6,665             |                   |                  |               |               | 745                 | 7,410               |
| 7830                                 | Internet                       |                |                 |                 |                   |                   |                  |               |               | 3,600               | 3,600               |
| 7835                                 | Cable TV                       |                |                 |                 | 4,755             |                   |                  |               |               |                     | 4,755               |
| 7840                                 | Telephone                      |                | 720             |                 | 16                | 1,378             |                  |               |               | 2,514               | 4,628               |
|                                      | Telephone                      | 33             |                 |                 |                   |                   |                  |               |               |                     | 33                  |
| <b>Cost of Goods Sold</b>            |                                |                |                 |                 |                   |                   |                  |               |               |                     |                     |
| 7920                                 | Food                           |                |                 |                 | 13,600            |                   |                  |               |               |                     | 13,600              |
| 7940                                 | Merchandise for resale         |                |                 |                 | 17,600            |                   |                  |               |               |                     | 17,600              |
| 7950                                 | Personal Services Contracts    |                |                 | 10,520          | 4,000             |                   |                  |               |               |                     | 14,520              |
| <b>Central Services Cost</b>         |                                |                |                 |                 |                   |                   |                  |               |               |                     |                     |
| 7980                                 | Central Services Allocation Cs |                |                 |                 |                   |                   |                  |               |               | 141,787             | 141,787             |
| <b>Depreciation</b>                  |                                |                |                 |                 |                   |                   |                  |               |               |                     |                     |
| 8005                                 | Depreciation                   |                |                 |                 | 253,080           |                   | 1,224            |               |               | 13,644              | 267,948             |
| <b>Operating Expense Total</b>       |                                | <b>282,124</b> | <b>292,306</b>  | <b>44,489</b>   | <b>1,201,093</b>  | <b>504,693</b>    | <b>235,081</b>   | <b>49,898</b> | <b>71,968</b> | <b>277,544</b>      | <b>2,959,198</b>    |
| <b>Non Operating Income</b>          |                                |                |                 |                 |                   |                   |                  |               |               |                     |                     |
| <b>Invest Inc.</b>                   |                                |                |                 |                 |                   |                   |                  |               |               |                     |                     |
| 4710                                 | Investment Earnings            |                |                 |                 |                   |                   |                  |               |               | (1,020)             | (1,020)             |
| <b>Capital Grants</b>                |                                |                |                 |                 |                   |                   |                  |               |               |                     |                     |
| 4725                                 | Capital Grants                 |                |                 |                 |                   |                   |                  |               |               | (25,435,000)        | (25,435,000)        |
| <b>Non Operating Income Total</b>    |                                |                |                 |                 |                   |                   |                  |               |               | <b>(25,436,020)</b> | <b>(25,436,020)</b> |
| <b>Grand Total</b>                   |                                | <b>50,274</b>  | <b>168,706</b>  | <b>(14,211)</b> | <b>217,663</b>    | <b>377,813</b>    | <b>167,651</b>   | <b>47,898</b> | <b>71,968</b> | <b>(25,331,705)</b> | <b>(24,243,941)</b> |

**Statement of Revenue, Expenses and Change  
in Net Position**

| Community Services Fund - Parks |                               |                  | Grand Total      |
|---------------------------------|-------------------------------|------------------|------------------|
| Row Labels                      | Account Description           | 43<br>780        |                  |
| <b>Operating Income</b>         |                               |                  |                  |
| <b>Sales &amp; Fees</b>         |                               |                  |                  |
| 4215                            | Rental Income                 | (63,115)         | (63,115)         |
| <b>Facility Fee</b>             |                               |                  |                  |
| 4490                            | Facility Fees                 | (73,191)         | (73,191)         |
| <b>Operating Grants</b>         |                               |                  |                  |
| 4530                            | Intergovernmental             | (22,875)         | (22,875)         |
| <b>Interfund</b>                |                               |                  |                  |
| 4300                            | Interfund Services Operations | (107,267)        | (107,267)        |
| <b>Misc. Rev.</b>               |                               |                  |                  |
| 4503                            | Operating Contributions       | (12,100)         | (12,100)         |
| <b>Operating Income Total</b>   |                               | <b>(278,548)</b> | <b>(278,548)</b> |
| <b>Operating Expense</b>        |                               |                  |                  |
| <b>Wages</b>                    |                               |                  |                  |
| 5010                            | Salary                        | 412,291          | 412,291          |
| 5020                            | Other Earnings                | 9,467            | 9,467            |
| 5999                            | Salary Savings                | (5,375)          | (5,375)          |
| <b>Benefits</b>                 |                               |                  |                  |
| 5050                            | Taxes                         | 32,768           | 32,768           |
| 5100                            | Retirement Fringe Ben         | 28,478           | 28,478           |
| 5200                            | Medical Fringe Ben            | 33,925           | 33,925           |
| 5250                            | Dental Fringe Ben             | 2,260            | 2,260            |
| 5300                            | Vision Fringe Ben             | 260              | 260              |
| 5400                            | Life Ins Fringe Ben           | 305              | 305              |
| 5500                            | Disability Fringe Ben         | 827              | 827              |
| 5600                            | Unemployment Fringe Ben       | 6,425            | 6,425            |
| 5700                            | Work Comp Fringe Ben          | 10,540           | 10,540           |
| <b>Professional Services</b>    |                               |                  |                  |
| 6020                            | Audit                         | 1,170            | 1,170            |

**Statement of Revenue, Expenses and Change  
in Net Position**

| Community Services Fund - Parks |                                |           | Grand Total |
|---------------------------------|--------------------------------|-----------|-------------|
| Row Labels                      | Account Description            | 43<br>780 |             |
| <b>Services &amp; Supplies</b>  |                                |           |             |
| 7310                            | Computer License & Fees        | 1,897     | 1,897       |
| 7330                            | Contractual Services           | 15,081    | 15,081      |
| 7340                            | Dues & Subscriptions           | 585       | 585         |
| 7350                            | Employee Recruit & Retain      | 1,650     | 1,650       |
| 7415                            | Operating                      | 74,768    | 74,768      |
| 7420                            | Fuel                           | 13,970    | 13,970      |
| 7430                            | Uniforms                       | 5,350     | 5,350       |
| 7435                            | Small Equipment                | 1,403     | 1,403       |
| 7450                            | Permits & Fees                 | 474       | 474         |
| 7480                            | Rental & Lease                 | 15,740    | 15,740      |
| 7510                            | R&M General                    | 115,000   | 115,000     |
| 7515                            | R&M Preventative               | 4,200     | 4,200       |
| 7525                            | Snow Removal                   | 700       | 700         |
| 7540                            | Fleet Maintenance Services     | 68,932    | 68,932      |
| 7545                            | Engineering Services           | 3,043     | 3,043       |
| 7550                            | BLDGS Maintenance Services     | 65,030    | 65,030      |
| 7605                            | Security                       | 17,070    | 17,070      |
| 7680                            | Training & Education           | 1,600     | 1,600       |
| 7685                            | Travel & Conferences           | 4,400     | 4,400       |
| <b>Insurance</b>                |                                |           |             |
| 7710                            | General Liability              | 14,500    | 14,500      |
| <b>Utilities</b>                |                                |           |             |
| 7810                            | Electricity                    | 12,530    | 12,530      |
| 7815                            | Heating                        | 2,465     | 2,465       |
| 7820                            | Water & Sewer                  | 49,355    | 49,355      |
| 7825                            | Trash                          | 33,280    | 33,280      |
| 7840                            | Telephone                      | 14,461    | 14,461      |
| <b>Central Services Cost</b>    |                                |           |             |
| 7980                            | Central Services Allocation Cs | 60,810    | 60,810      |
| <b>Depreciation</b>             |                                |           |             |
| 8005                            | Depreciation                   | 267,048   | 267,048     |

**Statement of Revenue, Expenses and Change  
in Net Position**

| Community Services Fund - Parks    |                            | Grand Total      |                  |
|------------------------------------|----------------------------|------------------|------------------|
|                                    |                            | 43               |                  |
| <b>Row Labels</b>                  | <b>Account Description</b> | <b>780</b>       |                  |
| <b>Operating Expense Total</b>     |                            | <b>1,398,682</b> | <b>1,398,682</b> |
| <b>Non Operating Income</b>        |                            |                  |                  |
| <b>Invest Inc.</b>                 |                            |                  |                  |
| <b>4710</b>                        | Investment Earnings        | 180              | 180              |
| <b>Capital Grants</b>              |                            |                  |                  |
| <b>4725</b>                        | Capital Grants             | (100,000)        | (100,000)        |
| <b>Non Operating Income Total</b>  |                            | <b>(99,820)</b>  | <b>(99,820)</b>  |
| <b>Non Operating Expense</b>       |                            |                  |                  |
| <b>Debt Service</b>                |                            |                  |                  |
| 8220                               | Interest                   | 33               | 33               |
| <b>Non Operating Expense Total</b> |                            | <b>33</b>        | <b>33</b>        |
| <b>Grand Total</b>                 |                            | <b>1,020,347</b> | <b>1,020,347</b> |

**Statement of Revenue, Expenses and Change  
in Net Position**

| Community Services Fund - Tennis |                            |                  | Grand<br>Total   |
|----------------------------------|----------------------------|------------------|------------------|
|                                  |                            | 380              |                  |
|                                  |                            | 45               |                  |
| <b>Row Labels</b>                | <b>Account Description</b> | <b>880</b>       |                  |
| <b>Operating Income</b>          |                            |                  |                  |
| <b>Sales &amp; Fees</b>          |                            |                  |                  |
| 4200                             | Passes                     | (56,929)         | (56,929)         |
| 4205                             | Admissions & Fees          | (20,000)         | (20,000)         |
| 4210                             | Program Registration       | (50,000)         | (50,000)         |
| 4225                             | Sponsorships               | (500)            | (500)            |
| 4280                             | Employee Allowances        | 400              | 400              |
| 4285                             | Promotional Discounts      | 3,890            | 3,890            |
| 4405                             | Merchandise Sales          | (14,215)         | (14,215)         |
| 4410                             | Personal Services          | (30,000)         | (30,000)         |
| 4424                             | Beer Sales                 | (8,845)          | (8,845)          |
| 4428                             | Wine Sales                 | (1,500)          | (1,500)          |
| 4432                             | Liquor Sales               | (750)            | (750)            |
| <b>Facility Fee</b>              |                            |                  |                  |
| 4490                             | Facility Fees              | (1,304)          | (1,304)          |
| <b>Operating Income Total</b>    |                            | <b>(179,753)</b> | <b>(179,753)</b> |
| <b>Operating Expense</b>         |                            |                  |                  |
| <b>Wages</b>                     |                            |                  |                  |
| 5010                             | Salary                     | 103,557          | 103,557          |
| 5020                             | Other Earnings             | 29,761           | 29,761           |
| 5999                             | Salary Savings             | (1,651)          | (1,651)          |
| <b>Benefits</b>                  |                            |                  |                  |
| 5050                             | Taxes                      | 10,306           | 10,306           |
| 5100                             | Retirement Fringe Ben      | 6,169            | 6,169            |
| 5200                             | Medical Fringe Ben         | 8,974            | 8,974            |
| 5250                             | Dental Fringe Ben          | 675              | 675              |
| 5300                             | Vision Fringe Ben          | 76               | 76               |
| 5400                             | Life Ins Fringe Ben        | 55               | 55               |
| 5500                             | Disability Fringe Ben      | 191              | 191              |
| 5600                             | Unemployment Fringe Ben    | 2,030            | 2,030            |
| 5700                             | Work Comp Fringe Ben       | 3,328            | 3,328            |

**Statement of Revenue, Expenses and Change  
in Net Position**

| Community Services Fund - Tennis |                             |                  | Grand<br>Total |
|----------------------------------|-----------------------------|------------------|----------------|
| Row Labels                       | Account Description         | 380<br>45<br>880 |                |
| <b>Professional Services</b>     |                             |                  |                |
| 6020                             | Audit                       | 585              | 585            |
| <b>Services &amp; Supplies</b>   |                             |                  |                |
| 7010                             | Advertising - Paid          | 1,850            | 1,850          |
| 7310                             | Computer License & Fees     | 30               | 30             |
| 7330                             | Contractual Services        | 120              | 120            |
| 7340                             | Dues & Subscriptions        | 500              | 500            |
| 7350                             | Employee Recruit & Retain   | 500              | 500            |
| 7415                             | Operating                   | 26,450           | 26,450         |
| 7430                             | Uniforms                    | 600              | 600            |
| 7450                             | Permits & Fees              | 395              | 395            |
| 7460                             | Postage                     | 100              | 100            |
| 7510                             | R&M General                 | 28,724           | 28,724         |
| 7545                             | Engineering Services        | 1,521            | 1,521          |
| 7550                             | BLDGS Maintenance Services  | 30,670           | 30,670         |
| 7605                             | Security                    | 1,100            | 1,100          |
| 7680                             | Training & Education        | 400              | 400            |
| <b>Insurance</b>                 |                             |                  |                |
| 7710                             | General Liability           | 3,900            | 3,900          |
| <b>Utilities</b>                 |                             |                  |                |
| 7810                             | Electricity                 | 2,625            | 2,625          |
| 7820                             | Water & Sewer               | 7,245            | 7,245          |
| 7835                             | Cable TV                    | 810              | 810            |
| 7840                             | Telephone                   | 1,100            | 1,100          |
| <b>Cost of Goods Sold</b>        |                             |                  |                |
| 7924                             | Beer                        | 2,215            | 2,215          |
| 7928                             | Wine                        | 600              | 600            |
| 7932                             | Liquor                      | 155              | 155            |
| 7940                             | Merchandise for resale      | 7,108            | 7,108          |
| 7950                             | Personal Services Contracts | 500              | 500            |

**Statement of Revenue, Expenses and Change  
in Net Position**

| Community Services Fund - Tennis   |                                |                | Grand<br>Total |
|------------------------------------|--------------------------------|----------------|----------------|
|                                    |                                | 380            |                |
|                                    |                                | 45             |                |
| <b>Row Labels</b>                  | <b>Account Description</b>     | <b>880</b>     |                |
| <b>Central Services Cost</b>       |                                |                |                |
| 7980                               | Central Services Allocation Cs | 15,496         | 15,496         |
| <b>Depreciation</b>                |                                |                |                |
| 8005                               | Depreciation                   | 70,608         | 70,608         |
| <b>Operating Expense Total</b>     |                                | <b>369,378</b> | <b>369,378</b> |
| <b>Non Operating Income</b>        |                                |                |                |
| <b>Invest Inc.</b>                 |                                |                |                |
| 4710                               | Investment Earnings            | 2,352          | 2,352          |
| <b>Non Operating Income Total</b>  |                                | <b>2,352</b>   | <b>2,352</b>   |
| <b>Non Operating Expense</b>       |                                |                |                |
| <b>Debt Service</b>                |                                |                |                |
| 8220                               | Interest                       | 14             | 14             |
| <b>Non Operating Expense Total</b> |                                | <b>14</b>      | <b>14</b>      |
| <b>Grand Total</b>                 |                                | <b>191,991</b> | <b>191,991</b> |

**Statement of Revenue, Expenses and Change  
in Net Position**

| Community Services Fund - Other Recreation |                           |                  | Grand<br>Total   |
|--|---------------------------|------------------|------------------|
| Row Labels                                 | Account Description       | 49<br>990        |                  |
| <b>Operating Income</b>                    |                           |                  |                  |
| <b>Sales &amp; Fees</b>                    |                           |                  |                  |
| 4295                                       | Punch Cards Utilized      | 311,850          | 311,850          |
| 4417                                       | Service & User Fees       | (38,875)         | (38,875)         |
| <b>Facility Fee</b>                        |                           |                  |                  |
| 4490                                       | Facility Fees             | (754,952)        | (754,952)        |
| <b>Operating Income Total</b>              |                           | <b>(481,977)</b> | <b>(481,977)</b> |
| <b>Operating Expense</b>                   |                           |                  |                  |
| <b>Wages</b>                               |                           |                  |                  |
| 5010                                       | Salary                    | 209,479          | 209,479          |
| 5020                                       | Other Earnings            | 1,174            | 1,174            |
| 5999                                       | Salary Savings            | (2,909)          | (2,909)          |
| <b>Benefits</b>                            |                           |                  |                  |
| 5050                                       | Taxes                     | 16,556           | 16,556           |
| 5100                                       | Retirement Fringe Ben     | 25,338           | 25,338           |
| 5200                                       | Medical Fringe Ben        | 26,380           | 26,380           |
| 5250                                       | Dental Fringe Ben         | 1,900            | 1,900            |
| 5300                                       | Vision Fringe Ben         | 229              | 229              |
| 5400                                       | Life Ins Fringe Ben       | 284              | 284              |
| 5500                                       | Disability Fringe Ben     | 726              | 726              |
| 5600                                       | Unemployment Fringe Ben   | 3,258            | 3,258            |
| 5700                                       | Work Comp Fringe Ben      | 5,545            | 5,545            |
| <b>Services &amp; Supplies</b>             |                           |                  |                  |
| 7310                                       | Computer License & Fees   | 25,275           | 25,275           |
| 7330                                       | Contractual Services      | 102,340          | 102,340          |
| 7350                                       | Employee Recruit & Retain | 3,180            | 3,180            |
| 7405                                       | Office Supplies           | 1,050            | 1,050            |
| 7415                                       | Operating                 | 2,100            | 2,100            |
| 7470                                       | Printing & Publishing     | 17,500           | 17,500           |
| 7510                                       | R&M General               | 20,000           | 20,000           |
| <b>Utilities</b>                           |                           |                  |                  |
| 7840                                       | Telephone                 | 5,531            | 5,531            |



**Statement of Revenue, Expenses and Change  
in Net Position**

| Community Services Fund - Other Recreation |                                |                 | Grand<br>Total  |
|--|--------------------------------|-----------------|-----------------|
|  |                                | 49              |                 |
| <b>Row Labels</b>                          | <b>Account Description</b>     | <b>990</b>      |                 |
| <b>Central Services Cost</b>               |                                |                 |                 |
| 7980                                       | Central Services Allocation Cs | 20,649          | 20,649          |
| <b>Defensible Space</b>                    |                                |                 |                 |
| 7560                                       | Defensible Space Costs         | 100,000         | 100,000         |
| <b>Depreciation</b>                        |                                |                 |                 |
| 8005                                       | Depreciation                   | 24,408          | 24,408          |
| <b>Operating Expense Total</b>             |                                | <b>609,994</b>  | <b>609,994</b>  |
| <b>Non Operating Income</b>                |                                |                 |                 |
| <b>Invest Inc.</b>                         |                                |                 |                 |
| 4710                                       | Investment Earnings            | (25,872)        | (25,872)        |
| <b>Non Operating Income Total</b>          |                                | <b>(25,872)</b> | <b>(25,872)</b> |
| <b>Grand Total</b>                         |                                | <b>102,145</b>  | <b>102,145</b>  |

**Statement of Revenue, Expenses and Change  
in Net Position**

| Beach Fund                     |                           | Incline Beach   |                 |       | Burnt Cedar Beach |                 |         |         |                 |                 | Grand Total        |                    |                    |
|--------------------------------|---------------------------|-----------------|-----------------|-------|-------------------|-----------------|---------|---------|-----------------|-----------------|--------------------|--------------------|--------------------|
|                                |                           | Food            | Bar             | Admin | Food              | Hosts           | Parks   | Bar     | Aquatics        | Admin           |                    |                    |                    |
|                                |                           | 38              |                 |       | 38 Total          | 39              |         |         |                 |                 | 39 Total           |                    |                    |
| Row Labels                     | Account Description       | 530             | 790             | 990   |                   | 530             | 710     | 780     | 790             | 850             | 990                |                    |                    |
| <b>Operating Income</b>        |                           |                 |                 |       |                   |                 |         |         |                 |                 |                    |                    |                    |
| <b>Sales &amp; Fees</b>        |                           |                 |                 |       |                   |                 |         |         |                 |                 |                    |                    |                    |
| 4205                           | Admissions & Fees         |                 |                 |       |                   |                 |         |         |                 |                 | (907,000)          | (907,000)          | (907,000)          |
| 4210                           | Program Registration      |                 |                 |       |                   |                 |         |         |                 | (80,000)        |                    | (80,000)           | (80,000)           |
| 4215                           | Rental Income             |                 |                 |       |                   |                 |         |         |                 |                 | (175,700)          | (175,700)          | (175,700)          |
| 4220                           | Concessions               | (22,500)        | (33,060)        |       | (55,560)          | (22,500)        |         |         | (16,280)        |                 |                    | (38,780)           | (94,340)           |
| 4295                           | Punch Cards Utilized      |                 |                 |       |                   |                 |         |         |                 |                 | 633,150            | 633,150            | 633,150            |
| <b>Facility Fee</b>            |                           |                 |                 |       |                   |                 |         |         |                 |                 |                    |                    |                    |
| 4490                           | Facility Fees             |                 |                 |       |                   |                 |         |         |                 |                 | (2,556,840)        | (2,556,840)        | (2,556,840)        |
| <b>Operating Income Total</b>  |                           | <b>(22,500)</b> | <b>(33,060)</b> |       | <b>(55,560)</b>   | <b>(22,500)</b> |         |         | <b>(16,280)</b> | <b>(80,000)</b> | <b>(3,006,390)</b> | <b>(3,125,170)</b> | <b>(3,180,730)</b> |
| <b>Operating Expense</b>       |                           |                 |                 |       |                   |                 |         |         |                 |                 |                    |                    |                    |
| <b>Wages</b>                   |                           |                 |                 |       |                   |                 |         |         |                 |                 |                    |                    |                    |
| 5010                           | Salary                    |                 |                 |       |                   |                 | 255,305 | 415,138 |                 | 278,668         | 15,266             | 964,377            | 964,377            |
| 5020                           | Other Earnings            |                 |                 |       |                   |                 | 3,542   | 8,655   |                 | 4,605           |                    | 16,802             | 16,802             |
| 5999                           | Salary Savings            |                 |                 |       |                   |                 |         |         |                 |                 | (12,319)           | (12,319)           | (12,319)           |
| <b>Benefits</b>                |                           |                 |                 |       |                   |                 |         |         |                 |                 |                    |                    |                    |
| 5050                           | Taxes                     |                 |                 |       |                   |                 | 19,879  | 32,978  |                 | 22,025          | 1,221              | 76,103             | 76,103             |
| 5100                           | Retirement Fringe Ben     |                 |                 |       |                   |                 | 4,129   | 32,014  |                 | 19,830          | 2,647              | 58,620             | 58,620             |
| 5200                           | Medical Fringe Ben        |                 |                 |       |                   |                 | 7,357   | 36,466  |                 | 21,606          | 2,984              | 68,412             | 68,412             |
| 5250                           | Dental Fringe Ben         |                 |                 |       |                   |                 | 524     | 2,414   |                 | 1,450           | 182                | 4,570              | 4,570              |
| 5300                           | Vision Fringe Ben         |                 |                 |       |                   |                 | 65      | 278     |                 | 175             | 22                 | 540                | 540                |
| 5400                           | Life Ins Fringe Ben       |                 |                 |       |                   |                 | 48      | 344     |                 | 224             | 24                 | 640                | 640                |
| 5500                           | Disability Fringe Ben     |                 |                 |       |                   |                 | 109     | 923     |                 | 580             | 78                 | 1,690              | 1,690              |
| 5600                           | Unemployment Fringe Ben   |                 |                 |       |                   |                 | 3,888   | 6,469   |                 | 4,330           | 242                | 14,929             | 14,929             |
| 5700                           | Work Comp Fringe Ben      |                 |                 |       |                   |                 | 6,482   | 10,611  |                 | 7,079           | 968                | 25,140             | 25,140             |
| <b>Professional Services</b>   |                           |                 |                 |       |                   |                 |         |         |                 |                 |                    |                    |                    |
| 6010                           | Legal                     |                 |                 |       |                   |                 |         |         |                 |                 | 12,000             | 12,000             | 12,000             |
| 6020                           | Audit                     |                 |                 |       |                   |                 |         |         |                 |                 | 5,850              | 5,850              | 5,850              |
| <b>Services &amp; Supplies</b> |                           |                 |                 |       |                   |                 |         |         |                 |                 |                    |                    |                    |
| 7200                           | Banking Fees & Processing |                 |                 |       |                   |                 |         |         |                 |                 | 22,915             | 22,915             | 22,915             |
| 7300                           | Computer & IT Small Equip |                 |                 |       |                   |                 | 2,500   |         |                 |                 |                    | 2,500              | 2,500              |
| 7310                           | Computer License & Fees   |                 |                 |       |                   |                 |         | 1,927   |                 |                 | 1,260              | 3,187              | 3,187              |
| 7330                           | Contractual Services      |                 |                 |       |                   |                 |         | 10,136  |                 |                 | 120                | 10,256             | 10,256             |
| 7340                           | Dues & Subscriptions      |                 |                 |       |                   |                 |         | 586     |                 |                 |                    | 586                | 586                |
| 7350                           | Employee Recruit & Retain |                 |                 |       |                   |                 | 1,000   | 1,600   |                 | 1,200           |                    | 3,800              | 3,800              |
| 7415                           | Operating                 |                 |                 |       |                   |                 | 4,945   | 51,390  |                 | 22,450          | 9,000              | 87,785             | 87,785             |
| 7420                           | Fuel                      |                 |                 |       |                   |                 |         | 10,090  |                 |                 | 660                | 10,750             | 10,750             |
| 7425                           | Chemical                  |                 |                 |       |                   |                 |         |         |                 | 15,004          |                    | 15,004             | 15,004             |
| 7430                           | Uniforms                  |                 |                 |       |                   |                 | 3,150   | 5,000   |                 | 3,000           |                    | 11,150             | 11,150             |
| 7435                           | Small Equipment           | 1,500           |                 |       | 1,500             | 1,500           |         | 1,403   |                 | 735             |                    | 3,638              | 5,138              |

**Statement of Revenue, Expenses and Change  
in Net Position**

| Beach Fund                         |                                | Incline Beach |                |                 |                | Burnt Cedar Beach |               |                |                |                 |                | Grand Total        |                  |                  |
|------------------------------------|--------------------------------|---------------|----------------|-----------------|----------------|-------------------|---------------|----------------|----------------|-----------------|----------------|--------------------|------------------|------------------|
|                                    |                                | Food          | Bar            | Admin           |                | Food              | Hosts         | Parks          | Bar            | Aquatics        | Admin          |                    |                  |                  |
|                                    |                                | 38            |                |                 | 38 Total       | 39                |               |                |                |                 | 39 Total       |                    |                  |                  |
| Row Labels                         | Account Description            | 530           | 790            | 990             |                | 530               | 710           | 780            | 790            | 850             | 990            |                    |                  |                  |
| 7450                               | Permits & Fees                 |               | 1,160          | 940             | 2,100          | 1,160             |               |                |                | 965             | 2,250          | 16,000             | 20,375           | 22,475           |
| 7480                               | Rental & Lease                 |               |                |                 |                |                   |               | 27,946         |                |                 |                | 16,980             | 44,926           | 44,926           |
| 7510                               | R&M General                    |               |                | 147,275         | 147,275        |                   | 1,800         | 103,108        |                |                 |                | 94,600             | 199,508          | 346,783          |
| 7515                               | R&M Preventative               |               |                |                 |                |                   |               | 2,625          |                |                 |                |                    | 2,625            | 2,625            |
| 7525                               | Snow Removal                   |               |                |                 |                |                   |               | 4,200          |                |                 |                |                    | 4,200            | 4,200            |
| 7540                               | Fleet Maintenance Services     |               |                |                 |                |                   |               | 69,032         |                |                 |                | 7,136              | 76,168           | 76,168           |
| 7545                               | Engineering Services           |               |                |                 |                |                   |               |                |                |                 |                | 6,390              | 6,390            | 6,390            |
| 7550                               | BLDGS Maintenance Services     |               | 16,265         |                 | 16,265         | 15,615            |               |                |                |                 |                | 97,695             | 113,310          | 129,575          |
| 7605                               | Security                       |               | 320            |                 | 320            | 420               |               |                |                |                 |                | 1,380              | 1,800            | 2,120            |
| 7680                               | Training & Education           |               |                |                 |                |                   | 800           | 2,600          |                | 2,000           |                |                    | 5,400            | 5,400            |
| 7685                               | Travel & Conferences           |               |                |                 |                |                   | 2,500         | 4,400          |                |                 |                |                    | 6,900            | 6,900            |
| <b>Insurance</b>                   |                                |               |                |                 |                |                   |               |                |                |                 |                |                    |                  |                  |
| 7710                               | General Liability              |               |                |                 |                |                   |               |                |                |                 |                | 41,300             | 41,300           | 41,300           |
| <b>Utilities</b>                   |                                |               |                |                 |                |                   |               |                |                |                 |                |                    |                  |                  |
| 7810                               | Electricity                    |               | 600            |                 | 600            | 600               |               |                |                |                 |                | 13,100             | 13,700           | 14,300           |
| 7815                               | Heating                        |               | 950            |                 | 950            | 4,310             |               |                |                |                 |                | 8,000              | 12,310           | 13,260           |
| 7820                               | Water & Sewer                  |               |                |                 |                |                   |               |                |                |                 |                | 43,550             | 43,550           | 43,550           |
| 7825                               | Trash                          |               |                |                 |                |                   |               | 39,395         |                |                 |                |                    | 39,395           | 39,395           |
| 7840                               | Telephone                      |               |                |                 |                |                   |               | 12,495         |                | 88              | 5,729          |                    | 18,312           | 18,312           |
| <b>Central Services Cost</b>       |                                |               |                |                 |                |                   |               |                |                |                 |                |                    |                  |                  |
| 7980                               | Central Services Allocation Cs |               |                |                 |                |                   |               |                |                |                 |                | 141,194            | 141,194          | 141,194          |
| <b>Depreciation</b>                |                                |               |                |                 |                |                   |               |                |                |                 |                |                    |                  |                  |
| 8005                               | Depreciation                   |               |                |                 |                | 2,664             |               | 17,328         |                | 120,024         | 44,244         |                    | 184,260          | 184,260          |
| <b>Operating Expense Total</b>     |                                |               | <b>20,795</b>  | <b>940</b>      | <b>147,275</b> | <b>169,010</b>    | <b>26,269</b> | <b>318,023</b> | <b>911,549</b> | <b>965</b>      | <b>527,323</b> | <b>600,419</b>     | <b>2,384,547</b> | <b>2,553,557</b> |
| <b>Non Operating Income</b>        |                                |               |                |                 |                |                   |               |                |                |                 |                |                    |                  |                  |
| <b>Invest Inc.</b>                 |                                |               |                |                 |                |                   |               |                |                |                 |                |                    |                  |                  |
| 4710                               | Investment Earnings            |               |                |                 |                |                   |               |                |                |                 |                | (11,400)           | (11,400)         | (11,400)         |
| <b>Non Operating Income Total</b>  |                                |               |                |                 |                |                   |               |                |                |                 |                | <b>(11,400)</b>    | <b>(11,400)</b>  | <b>(11,400)</b>  |
| <b>Non Operating Expense</b>       |                                |               |                |                 |                |                   |               |                |                |                 |                |                    |                  |                  |
| <b>Debt Service</b>                |                                |               |                |                 |                |                   |               |                |                |                 |                |                    |                  |                  |
| 8220                               | Interest                       |               |                |                 |                |                   |               |                |                |                 |                | 70                 | 70               | 70               |
| <b>Non Operating Expense Total</b> |                                |               |                |                 |                |                   |               |                |                |                 |                | <b>70</b>          | <b>70</b>        | <b>70</b>        |
| <b>Grand Total</b>                 |                                |               | <b>(1,705)</b> | <b>(32,120)</b> | <b>147,275</b> | <b>113,450</b>    | <b>3,769</b>  | <b>318,023</b> | <b>911,549</b> | <b>(15,315)</b> | <b>447,323</b> | <b>(2,417,301)</b> | <b>(751,953)</b> | <b>(638,503)</b> |

**Statement of Revenue, Expenses and Change  
in Net Position**

| Internal Services Fund         |                               | Fleet              | Engineering      | Buildings        | Grand Total        |
|--------------------------------|-------------------------------|--------------------|------------------|------------------|--------------------|
|                                |                               | 410                | 420              | 430              |                    |
| Row Labels                     | Account Description           |                    |                  |                  |                    |
| <b>Operating Income</b>        |                               |                    |                  |                  |                    |
| <b>Services &amp; Supplies</b> |                               |                    |                  |                  |                    |
| <b>7010</b>                    | Advertising - Paid            |                    | 1,575            |                  | 1,575              |
| <b>Interfund</b>               |                               |                    |                  |                  |                    |
| <b>4300</b>                    | Interfund Services Operations | (1,463,650)        | (152,847)        | (984,646)        | (2,601,143)        |
| <b>Operating Income Total</b>  |                               | <b>(1,463,650)</b> | <b>(151,272)</b> | <b>(984,646)</b> | <b>(2,599,568)</b> |
| <b>Operating Expense</b>       |                               |                    |                  |                  |                    |
| <b>Wages</b>                   |                               |                    |                  |                  |                    |
| <b>5010</b>                    | Salary                        | 643,825            | 641,900          | 344,382          | 1,630,107          |
| <b>5020</b>                    | Other Earnings                | 11,530             | 966              | 2,540            | 15,036             |
| <b>5999</b>                    | Salary Savings                | (9,980)            | (9,341)          | (5,330)          | (24,651)           |
| <b>Benefits</b>                |                               |                    |                  |                  |                    |
| <b>5050</b>                    | Taxes                         | 52,354             | 51,587           | 27,601           | 131,542            |
| <b>5100</b>                    | Retirement Fringe Ben         | 116,103            | 110,717          | 60,018           | 286,838            |
| <b>5200</b>                    | Medical Fringe Ben            | 132,935            | 90,823           | 75,799           | 299,557            |
| <b>5250</b>                    | Dental Fringe Ben             | 9,180              | 6,757            | 5,559            | 21,496             |
| <b>5300</b>                    | Vision Fringe Ben             | 980                | 750              | 621              | 2,351              |
| <b>5400</b>                    | Life Ins Fringe Ben           | 1,221              | 1,192            | 651              | 3,064              |
| <b>5500</b>                    | Disability Fringe Ben         | 3,250              | 3,183            | 1,718            | 8,151              |
| <b>5600</b>                    | Unemployment Fringe Ben       | 10,269             | 10,122           | 5,420            | 25,811             |
| <b>5700</b>                    | Work Comp Fringe Ben          | 16,378             | 16,073           | 8,673            | 41,124             |
| <b>Professional Services</b>   |                               |                    |                  |                  |                    |
| <b>6030</b>                    | Professional Consultants      |                    | 15,000           |                  | 15,000             |
| <b>Services &amp; Supplies</b> |                               |                    |                  |                  |                    |
| <b>7300</b>                    | Computer & IT Small Equip     |                    | 4,000            |                  | 4,000              |
| <b>7310</b>                    | Computer License & Fees       | 3,360              | 19,425           |                  | 22,785             |
| <b>7330</b>                    | Contractual Services          | 136,900            | 4,410            |                  | 141,310            |
| <b>7340</b>                    | Dues & Subscriptions          |                    | 1,600            |                  | 1,600              |
| <b>7350</b>                    | Employee Recruit & Retain     | 1,600              | 1,100            | 950              | 3,650              |
| <b>7405</b>                    | Office Supplies               | 1,300              | 745              |                  | 2,045              |
| <b>7415</b>                    | Operating                     | 6,100              | 7,500            | 4,200            | 17,800             |
| <b>7420</b>                    | Fuel                          |                    | 1,920            | 8,820            | 10,740             |
| <b>7430</b>                    | Uniforms                      | 4,000              | 1,100            | 3,150            | 8,250              |
| <b>7440</b>                    | Tools                         | 3,800              |                  | 1,260            | 5,060              |
| <b>7460</b>                    | Postage                       |                    | 960              |                  | 960                |
| <b>7490</b>                    | Repair Parts                  | 297,500            |                  |                  | 297,500            |

**Statement of Revenue, Expenses and Change  
in Net Position**

| Internal Services Fund            |                            | Fleet            | Engineering    | Buildings       | Grand Total      |
|-----------------------------------|----------------------------|------------------|----------------|-----------------|------------------|
|                                   |                            | 410              | 420            | 430             |                  |
| Row Labels                        | Account Description        |                  |                |                 |                  |
| 7510                              | R&M General                | 8,650            |                |                 | 8,650            |
| 7515                              | R&M Preventative           |                  |                | 187,285         | 187,285          |
| 7520                              | R&M Corrective             |                  |                | 194,150         | 194,150          |
| 7540                              | Fleet Maintenance Services |                  | 6,626          | 27,576          | 34,202           |
| 7680                              | Training & Education       | 2,350            | 9,000          | 1,500           | 12,850           |
| 7685                              | Travel & Conferences       | 2,000            | 2,500          | 1,000           | 5,500            |
| <b>Insurance</b>                  |                            |                  |                |                 |                  |
| 7710                              | General Liability          | 5,900            | 4,400          | 6,300           | 16,600           |
| <b>Utilities</b>                  |                            |                  |                |                 |                  |
| 7840                              | Telephone                  | 1,809            | 2,936          | 5,165           | 9,910            |
| <b>Interfund</b>                  |                            |                  |                |                 |                  |
| 4350                              | Interfund Services CIP     |                  | (865,960)      |                 | (865,960)        |
| <b>Depreciation</b>               |                            |                  |                |                 |                  |
| 8005                              | Depreciation               | 6,528            |                | 3,348           | 9,876            |
| <b>Operating Expense Total</b>    |                            | <b>1,469,841</b> | <b>141,992</b> | <b>972,357</b>  | <b>2,584,190</b> |
| <b>Non Operating Income</b>       |                            |                  |                |                 |                  |
| <b>Invest Inc.</b>                |                            |                  |                |                 |                  |
| 4710                              | Investment Earnings        | (108)            | (216)          | 780             | 456              |
| <b>Non Operating Income Total</b> |                            | <b>(108)</b>     | <b>(216)</b>   | <b>780</b>      | <b>456</b>       |
| <b>Grand Total</b>                |                            | <b>6,083</b>     | <b>(9,496)</b> | <b>(11,509)</b> | <b>(14,922)</b>  |