

**SOUTH DAVIS RECREATION DISTRICT**  
**Operating and Capital Budget (Calendar Year 2020)**

As of: December 13, 2019

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Eight Month Actual</u>	<u>2019 Four Month Estimate</u>	<u>2019 Budget Estimate</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
<b>REVENUES</b>								
<b>SWIMMING POOL REVENUE</b>								
563000	347225	6,727	2,750	4,119	2,000	6,119	10,000	30,000
564100	347210	546,172	591,686	432,730	168,000	600,730	620,000	620,000
564100	347215	694,812	712,764	507,114	252,000	759,114	725,000	760,000
564100	347217	609,494	639,471	401,581	203,000	604,581	664,300	640,000
564100	347218	20,070	17,215	13,082	6,500	19,582	19,000	20,000
564100	347220	9,468	9,000	778	8,500	9,278	9,000	10,000
564100	347221	94,112	94,755	55,884	48,000	103,884	119,000	110,000
564100	347250	1,260	974	915	1,250	2,165	2,500	2,500
564100	347260	243,929	253,901	220,941	35,000	255,941	265,000	265,000
564100	347262	22,621	27,569	25,856	4,750	30,606	28,000	32,500
564100	347265	83,452	89,900	55,250	30,000	85,250	95,000	95,000
564100	347280	109,917	124,639	94,618	45,000	139,618	125,000	150,000
564100	347281	57,193	61,039	43,276	10,000	53,276	62,000	60,000
564100	347282	-	36,321	16,886	20,000	36,886	45,000	45,000
564100	347290	19,929	17,610	12,872	6,500	19,372	20,000	20,000
564200	347271	45,550	82,497	37,498	40,000	77,498	55,000	65,000
564200	347275	21,243	18,333	16,533	6,000	22,533	20,000	27,500
564200	347276	23,182	21,082	14,476	7,000	21,476	24,000	24,000
564300	347240	15,459	16,561	14,316	-	14,316	25,000	21,000
564300	347241	11,910	10,212	6,662	3,400	10,062	12,000	12,000
	<b>Sub-Total Pools</b>	<b>2,636,499</b>	<b>2,828,277</b>	<b>1,975,385</b>	<b>896,900</b>	<b>2,872,285</b>	<b>2,944,800</b>	<b>3,009,500</b>
<b>RECREATION REVENUE</b>								
563000	347425	15,417	15,000	15,000	-	15,000	15,000	20,000
564100	347460	14,684	19,462	21,887	-	21,887	20,000	23,000
564100	347480	181,485	180,289	177,728	10,000	187,728	189,500	195,000
564100	347481	160,640	160,205	111,446	67,000	178,446	180,000	180,000
564200	347470	12,905	19,988	9,218	7,000	16,218	17,000	20,000
564300	347440	1,126	826	1,022	-	1,022	1,000	1,500
564300	347450	1,935	2,333	1,087	700	1,787	2,000	2,500
	<b>Sub-Total Recreation</b>	<b>388,192</b>	<b>398,102</b>	<b>337,387</b>	<b>84,700</b>	<b>422,087</b>	<b>424,500</b>	<b>442,000</b>
<b>ICE RINK REVENUE</b>								
563000	347825		-	-	-	-		5,000
564100	347810	88,455	89,666	47,248	42,000	89,248	85,000	80,000

564100	347811	Daily Admissions - Ice Ribbon	-	-	-	-	40,000	75,000
564100	347815	Admissions - Season Passes (15%)	122,614	125,787	89,490	44,000	133,490	135,000
564100	347817	EFT Monthly Pay Annual Passes (15%)	107,558	112,851	70,926	36,000	106,926	110,000
564100	347820	Ticket Sales - Special Events	1,496	1,395	-	1,400	1,400	1,500
564100	347830	Groupon Voucher Sale	3,602	7,239	6,584	3,100	9,684	8,000
564100	347860	Skate Lessons	40,457	39,995	35,627	17,800	53,427	42,000
564200	347871	Facility Rental-Hockey/Figure Skating	120,212	125,828	53,079	69,000	122,079	120,000
564200	347872	Facility Rental-Freestyle/Contract	33,007	27,305	25,614	12,800	38,414	36,000
564200	347874	Rental-Ice Skates	45,583	53,387	28,583	25,000	53,583	58,000
564200	347875	Facility Rental-All Night Party	533	1,676	2,063	1,000	3,063	2,500
564200	347876	Facility Rental-Party Room	8,304	6,964	2,494	3,000	5,494	7,000
564200	347877	Rental-Ice Skates-Ice Ribbon	-	-	-	-	-	30,000
564300	347840	Snack Bar Sales - Main Snack Bar	87,373	91,685	67,494	33,500	100,994	100,000
564300	347841	Merchandise Sales - Rink	1,693	2,048	589	1,500	2,089	3,500
		<b>Sub-Total Ice Rink</b>	<b>660,887</b>	<b>685,824</b>	<b>429,791</b>	<b>290,100</b>	<b>719,891</b>	<b>781,500</b>
		<b>TOTAL OPERATING REVENUE</b>	<b>3,685,578</b>	<b>3,912,203</b>	<b>2,742,563</b>	<b>1,271,700</b>	<b>4,014,263</b>	<b>4,150,800</b>
		<b>OTHER REVENUES</b>						
561000	311000	General Property Taxes	827,834	893,744	120,004	730,000	850,004	850,000
561000	311010	Genl Prop Taxes-Debt Svc	1,327,114	1,403,835	183,486	1,116,000	1,299,486	1,296,000
561000	311020	Property Tax Increment - RDA	105,714	105,306	-	110,000	110,000	110,000
561000	312000	Prior Yrs'Taxes-Delinquent	50,885	50,014	43,703	60,000	103,703	110,000
561000	315000	Fees-In-Lieu Of Prop Tax	142,141	136,417	74,713	61,000	135,713	135,000
562000	369000	Sundry Revenues	16,084	14,511	13,041	3,000	16,041	-
562100	361000	Interest Earnings	112,171	205,270	143,658	57,000	200,658	200,000
562100	361010	Interest Earnings - Note Receivable	-	6,774	8,417	-	8,417	175,000
562200	364000	Gain on Fixed Asset Sales	-	4,790	-	-	-	-
		<b>TOTAL NON-OPERATING REVENUE</b>	<b>2,581,943</b>	<b>2,820,660</b>	<b>587,021</b>	<b>2,137,000</b>	<b>2,724,021</b>	<b>2,704,650</b>
		<b>TOTAL REVENUES .....</b>	<b>6,267,521</b>	<b>6,732,864</b>	<b>3,329,584</b>	<b>3,408,700</b>	<b>6,738,284</b>	<b>6,855,450</b>

## EXPENSES

### SWIMMING POOLS

#### PERSONNEL SERVICES:

565610	411000	Salaries - Perm Employees	218,549	228,077	179,789	102,000	281,789	281,000	331,000
565610	412000	Salaries - Temporary & Part-time	66	165	657	-	657	-	-
565610	412010	Lifeguards/Swim Instrtcr	558,729	556,483	395,715	195,000	590,715	615,000	660,000
565610	412020	Program Directors	56,090	59,820	45,196	23,000	68,196	48,300	50,000
565610	412030	Aerobics/Wt Trainers	140,605	149,208	106,371	50,000	156,371	162,000	165,000
565610	412040	Cashiers-Snack Bar-Poolsd	180	-	-	-	-	-	-
565610	412050	Cashier-Front Desk	146,245	147,742	106,691	60,000	166,691	187,000	190,000
565610	412080	Swim Team Coaches	70,086	71,155	35,056	19,000	54,056	58,000	60,000

565610	412090	Daycare Staff	38,856	39,360	24,951	16,000	40,951	46,000	46,000
565610	412100	Persnl Trainer Shared Rev	57,672	63,365	35,673	19,000	54,673	70,000	65,000
565610	412110	Priv Swim Lsn Instructor	13,122	14,966	12,772	5,000	17,772	17,000	18,000
565610	413010	Fica Taxes	98,709	101,104	71,581	35,000	106,581	115,000	121,500
565610	413020	Employee Medical Ins	43,012	30,215	29,992	15,500	45,492	101,000	100,000
565610	413030	Employee Life Ins	1,288	1,297	1,076	500	1,576	1,900	2,200
565610	413040	State Retirement & 401(a)	47,950	33,072	32,791	21,000	53,791	56,300	67,000
565610	413060	Unemployment Reimb	-	-	-	-	-	-	-
565610	413100	Workers Comp Insurance	9,939	10,278	12,907	6,000	18,907	26,900	28,500
565610	425300	Vehicle Allowance	1,805	1,805	1,340	500	1,840	5,400	5,400
565610	462180	Accrued Comp Time Exp	1,143	(1,115)	-	200	200	200	500
565610	462190	Accrued Sick Leave Exp	576	10,780	-	1,000	1,000	1,000	2,000
565610	462200	Accrued Vacation Expense	2,503	6,021	-	2,000	2,000	2,000	2,000
<b>TOTAL PERSONNEL SERVICES</b>			<b>1,507,124</b>	<b>1,523,798</b>	<b>1,092,558</b>	<b>570,700</b>	<b>1,663,258</b>	<b>1,794,000</b>	<b>1,914,100</b>

**OPERATIONS AND MAINTENANCE:**

565610	421000	Books Subscriptions & Membrshp	21,967	17,531	14,326	8,000	22,326	25,000	25,000
565610	422000	Public Notices	20,517	16,801	14,261	8,000	22,261	24,000	25,000
565610	423000	Travel & Training	5,840	2,532	7,053	4,000	11,053	10,000	13,000
565610	424000	Office Supplies	10,007	9,510	3,805	7,000	10,805	12,000	10,000
565610	425000	Equip Supplies & Maint	16,288	19,749	11,029	10,000	21,029	30,000	25,000
565610	426000	Bldg & Grnd Suppl & Maint	203,775	216,473	76,020	44,000	120,020	100,000	115,000
565610	426500	GrndsMaint/Mowing/SnowRmv	4,430	4,963	429	-	429	-	0
565610	427000	Utilities	276,980	294,238	-	-	-	-	0
565610	428000	Telephone Expense	1,635	1,834	1,951	300	2,251	2,000	2,200
565610	431000	Professional and Technical Services	-	-	18,480	8,000	26,480	0	15,000
565610	431040	Bank Account Fees (70%)	6,060	5,741	3,196	2,500	5,696	-	6,000
565610	431050	Credit Card Merchant Fees	49,065	54,855	32,183	20,000	52,183	60,000	55,000
565610	431100	Legal And Auditing Fees	9,564	18,685	9,622	2,000	11,622	12,000	13,000
565610	431500	Acctg & Payroll Services	50,373	64,801	44,926	9,000	53,926	53,915	56,075
565610	434000	Janitorial Services	77,005	77,070	-	-	-	-	-
565610	445200	Lifeguard Uniforms	9,944	4,157	1,442	8,000	9,442	12,000	10,000
565610	448000	Operating Supplies	44,564	38,190	18,278	30,000	48,278	64,000	55,000
565610	448200	Water Polo Program Expenses	42,771	45,624	38,805	8,000	46,805	50,000	50,000
565610	448210	Swim Team Program Expenses	-	26,115	18,360	12,000	30,360	40,000	40,000
565610	448240	Items Purchasd for Resale	9,146	6,162	2,384	6,000	8,384	9,000	7,500
565610	448250	Snack Bar Supplies	12,045	11,641	10,574	200	10,774	18,000	13,000
565610	448300	Party Room Supplies	5,137	5,463	2,274	2,500	4,774	5,000	5,000
565610	448400	Day Care Supplies	888	1,051	683	800	1,483	1,500	2,000
565610	448700	Special Events Supplies	61,311	71,339	35,867	35,000	70,867	78,000	75,000
565610	451100	Insurance & Surety Bonds	51,951	53,076	55,667	-	55,667	54,000	58,000
565610	452300	Uncollectible Accounts	-	-	20	-	20	0	-
565610	453600	Loss on Deletion of Fixed Assets	-	-	-	-	-	0	-
565610	461000	Miscellaneous Expense	3,896	2,116	3,337	1,500	4,837	5,500	6,000
565610	463000	Cash Over Or Short	(202)	(141)	(60)	-	(60)	0	-
565610	492300	Contr To Repair Reserve	-	-	-	-	-	135,388	0
<b>TOTAL OPERATIONS AND MAINTENANCE</b>			<b>994,955</b>	<b>1,069,574</b>	<b>424,912</b>	<b>226,800</b>	<b>651,712</b>	<b>801,303</b>	<b>681,775</b>

**TOTAL SWIMMING POOLS**

<b>2,502,079</b>	<b>2,593,372</b>	<b>1,517,470</b>	<b>797,500</b>	<b>2,314,970</b>	<b>2,595,303</b>	<b>2,595,875</b>
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**RECREATION****PERSONNEL SERVICES:**

565630	411000	Salaries - Perm Employees	89,750	127,320	85,188	52,000	137,188	137,000	148,000
565630	412000	Salaries-Temp & Part-Time	121,637	121,070	124,741	60,000	184,741	203,000	190,000
565630	413010	Fica Taxes	16,043	18,844	15,859	7,500	23,359	26,400	26,500
565630	413020	Employee Medical Ins	27,179	28,564	33,658	16,550	50,208	45,600	44,000
565630	413030	Employee Life Ins	536	739	544	300	844	915	1,000
565630	413040	State Retirement & 401(a)	19,593	18,454	15,553	8,500	24,053	27,608	30,000
565630	413060	Unemployment Reimb	-	-	-	-	-	500	500
565630	413100	Workers Comp Insurance	1,706	1,967	2,637	1,300	3,937	6,200	6,500
565630	425300	Vehicle Allowance	1,083	1,083	860	400	1,260	1,800	1,800
565630	462180	Accrued Comp Time Exp	(133)	715	-	100	100	100	500
565630	462190	Accrued Sick Leave Exp	690	6,509	-	1,000	1,000	1,000	2,000
565630	462200	Accrued Vacation Expense	1,881	1,015	-	2,000	2,000	2,000	2,000
<b>TOTAL PERSONNEL SERVICES</b>			<b>279,964</b>	<b>326,279</b>	<b>279,038</b>	<b>149,650</b>	<b>428,688</b>	<b>452,123</b>	<b>452,800</b>

**OPERATIONS AND MAINTENANCE:**

565630	421000	Books, Subscr & Mmbrshp	520	514	534	200	734	700	1,500
565630	422000	Public Notices	3,085	3,221	3,060	1,000	4,060	4,000	4,000
565630	423000	Travel & Training	1,332	910	2,219	-	2,219	2,000	2,500
565630	424000	Office Supplies	1,767	2,405	1,392	200	1,592	1,600	1,800
565630	425000	Equip Supplies & Maint	356	166	2,680	800	3,480	3,500	3,500
565630	426050	Field Prep & Util-By City	3,000	3,375	1,934	1,000	2,934	3,000	3,000
565630	427000	Utilities	46,178	48,275	-	-	-	-	-
565630	428000	Telephone Expense	525	737	826	240	1,066	600	1,000
565630	431000	Profess & Tech Services	45,385	49,858	5,639	6,000	11,639	-	10,000
565630	431040	Bank Account Fees (10%)	866	820	457	400	857	900	900
565630	431050	Credit Card Merchant Fees	7,009	7,836	4,598	3,000	7,598	8,200	8,000
565630	431500	Acctg & Payroll Services	23,171	21,600	11,234	15,300	26,534	26,597	28,035
565630	434000	Janitorial Services	12,834	12,844	-	-	-	-	-
565630	448000	Operating Supplies	71,952	67,078	57,593	6,000	63,593	61,000	65,000
565630	448100	Jr. Jazz Program Expenses	50,433	48,597	32,701	18,000	50,701	62,000	52,000
565630	448250	Snack Bar Supply-Zesiger	1,039	267	734	-	734	500	750
565630	461000	Miscellaneous Expense	1,642	526	2,725	1,000	3,725	4,500	4,500
<b>TOTAL OPERATIONS AND MAINTENANCE</b>			<b>271,096</b>	<b>269,031</b>	<b>128,324</b>	<b>53,140</b>	<b>181,464</b>	<b>179,097</b>	<b>186,485</b>

**TOTAL RECREATION**

<b>551,060</b>	<b>595,309</b>	<b>407,363</b>	<b>202,790</b>	<b>610,153</b>	<b>631,220</b>	<b>639,285</b>
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**ICE RINK****PERSONNEL SERVICES:**

565650	411000	Salaries - Perm Employees	175,287	197,319	108,800	63,000	171,800	171,000	180,000
565650	412000	Salaries-Temp & Part-Time	200,450	204,094	144,531	75,000	219,531	220,000	225,000

565650	412120	Salaries-Temp & Part-Time-Ice Ribbon	-	-	-	15,000	35,000		
565650	412200	Board Member Compensation	2,800	7,200	4,000	11,200	12,000		
565650	413010	Fica Taxes	28,717	30,943	19,906	29,906	34,500		
565650	413020	Employee Medical Ins	42,621	47,292	33,970	51,770	54,000		
565650	413030	Employee Life Ins	1,019	985	643	1,003	1,200		
565650	413040	State Retirement & 401(a)	31,315	23,501	19,114	29,114	33,955		
565650	413060	Unemployment Reimb	-	-	-	-	100		
565650	413100	Workers Comp Insurance	2,917	3,209	2,996	4,496	8,000		
565650	425300	Vehicle Allowance	6,017	6,208	3,473	5,473	6,000		
565650	462180	Accrued Comp Time Exp	(171)	537	-	250	500		
565650	462190	Accrued Sick Leave Exp	736	(3,412)	-	1,000	2,000		
565650	462200	Accrued Vacation Expense	(695)	(16,411)	-	2,000	2,000		
<b>TOTAL PERSONNEL SERVICES</b>			<b>488,212</b>	<b>497,065</b>	<b>340,633</b>	<b>186,910</b>	<b>527,543</b>	<b>558,205</b>	<b>596,700</b>

**OPERATIONS AND MAINTENANCE:**

565650	421000	Books, Subscr & Mmbrshp	2,858	2,541	2,118	-	2,118	3,000	4,000
565650	422000	Public Notices	7,013	7,960	4,668	4,500	9,168	9,000	10,000
565650	423000	Travel & Training	498	240	888	400	1,288	1,000	2,000
565650	424000	Office Supplies	3,992	3,850	2,052	1,000	3,052	4,000	4,000
565650	425000	Equip Supplies & Maint	8,567	12,165	3,729	5,000	8,729	9,000	10,000
565650	425010	Equip Supplies & Maint-Ice Ribbon	-	-	-	2,000	2,000	1,000	2,000
565650	426000	Bldg Supplies & Maint	36,401	63,044	7,838	5,000	12,838	14,000	13,000
565650	426010	Bldg Supplies & Maint-Ice Ribbon	-	-	-	3,000	3,000	1,000	2,000
565650	426500	GrndsMaint/Mowing/SnowRmv	4,430	4,962	429	-	429	-	-
565650	427000	Utilities	139,324	145,048	-	-	-	-	-
565650	427010	Utilities-Ice Ribbon	-	-	-	-	-	10,000	12,000
565650	428000	Telephone Expense	525	740	874	437	1,311	1,200	1,200
565650	431000	Professional and Technical Services	-	-	9,240	5,000	14,240	-	15,000
565650	431040	Bank Account Fees (20%)	1,731	1,640	913	800	1,713	1,800	1,800
565650	431050	Credit Card Merchant Fees	14,019	15,673	9,195	5,000	14,195	16,000	16,000
565650	431100	Legal And Auditing Fees	9,564	16,042	9,622	3,000	12,622	11,000	12,000
565650	431500	Acctg & Payroll Services	47,350	43,201	22,464	31,500	53,964	53,915	56,075
565650	434000	Janitorial Services	38,502	38,534	-	-	-	-	-
565650	448000	Operating Supplies	12,792	17,836	8,765	7,000	15,765	15,000	15,000
565650	448010	Operating Supplies-Ice Ribbon	-	-	-	17,500	17,500	13,000	10,000
565650	448240	Resale Items	3,228	996	293	300	593	3,000	4,000
565650	448250	Snack Bar Supplies	66,989	68,987	46,128	23,064	69,192	75,000	70,000
565650	448300	Party Room Supplies	1,859	1,870	693	1,100	1,793	2,000	2,000
565650	448700	Special Events Supplies	1,234	1,532	43	1,200	1,243	1,000	1,000
565650	451100	Insurance & Surety Bonds	51,951	53,076	55,667	-	55,667	54,000	58,000
565650	452300	Uncollectible Accounts	-	-	-	-	-	-	-
565650	461000	Miscellaneous Expense	121	35	505	1,000	1,505	3,500	3,500
565650	492300	Contr To Repair/Rplc Rsrv	-	-	-	-	-	23,528	-
<b>TOTAL OPERATIONS AND MAINTENANCE</b>			<b>452,947</b>	<b>499,972</b>	<b>186,124</b>	<b>117,801</b>	<b>303,925</b>	<b>325,943</b>	<b>324,575</b>

**TOTAL ICE RINK**

<b>941,159</b>	<b>997,037</b>	<b>526,757</b>	<b>304,711</b>	<b>831,468</b>	<b>884,148</b>	<b>921,275</b>
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**MAINTENANCE DEPT & DEBT SERVICE**

**PERSONNEL SERVICES:**

565670	411000	Salaries - Perm Employees	165,161	167,944	107,836	64,000	171,836	171,000	178,500
565670	412000	Salaries-Temp & Part-Time	6,939	3,642	3,447	2,500	5,947	20,000	20,000
565670	413010	Fica Taxes	12,841	12,805	8,353	5,000	13,353	15,000	16,000
565670	413020	Employee Medical Ins	37,411	36,009	24,541	12,200	36,741	38,300	38,900
565670	413030	Employee Life Ins	972	966	655	350	1,005	1,150	1,200
565670	413040	State Retirement & 401(a)	37,887	25,683	20,882	10,000	30,882	34,500	36,000
565670	413100	Workers Comp Insurance	1,322	1,337	1,128	600	1,728	3,300	4,000
565670	462180	Accrued Comp Time Exp	(493)	1,174	-	200	200	200	500
565670	462190	Accrued Sick Leave Exp	(1,639)	7,153	-	1,000	1,000	1,000	2,000
565670	462200	Accrued Vacation Expense	3,136	(3,424)	-	2,000	2,000	2,000	2,000
<b>TOTAL PERSONNEL SERVICES</b>			<b>263,538</b>	<b>253,289</b>	<b>166,843</b>	<b>97,850</b>	<b>264,693</b>	<b>286,450</b>	<b>299,100</b>

**OPERATIONS AND MAINTENANCE:**

565670	421000	Books, Subscr & Mmbrshp	-	-	-	100	100	100	500
565670	423000	Travel & Training	-	190	-	-	-	2,000	2,000
565670	424000	Office Supplies	46	63	14	200	214	250	250
565670	425000	Equip Supplies & Maint	2,980	1,954	849	2,000	2,849	3,000	3,000
565670	426000	Bldg & Grnd Suppl & Maint	-	-	73,040	45,000	118,040	139,500	125,000
565670	426500	GrndsMaint/Mowing/SnowRmv	-	-	5,150	3,500	8,650	10,500	10,500
565670	427000	Utilities	-	-	282,259	141,000	423,259	450,000	425,000
565670	428000	Telephone Expense	1,319	1,414	1,416	200	1,616	1,300	1,500
565670	434000	Janitorial Services	-	-	74,964	55,000	129,964	131,000	131,000
565670	448000	Operating Supplies	2,975	2,366	34	2,500	2,534	3,000	4,000
565670	461000	Miscellaneous Expense	-	-	92	200	292	-	500
565670	453600	Loss-Deleted Fixed Assets	-	392	-	-	-	-	-
565670	454800	Depreciation Expense	861,083	829,909	-	900,000	900,000	-	-
565670	462110	Prop Tax Increment Pmt-RDA Ops	105,714	105,306	-	110,000	110,000	110,000	110,000
<b>TOTAL OPERATIONS AND MAINTENANCE</b>			<b>974,117</b>	<b>941,593</b>	<b>437,818</b>	<b>1,259,700</b>	<b>1,697,518</b>	<b>850,650</b>	<b>813,250</b>

**TOTAL MAINTENANCE DEPT**

<b>1,237,654</b>	<b>1,194,882</b>	<b>604,661</b>	<b>1,357,550</b>	<b>1,962,211</b>	<b>1,137,100</b>	<b>1,112,350</b>
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**DEBT SERVICE:**

565670	481000	Principal On Bonds	-	-	-	-	-	940,000	940,000
565670	482000	Interest on Bonds	419,150	383,150	168,075	168,075	336,150	336,150	311,525
565670	482040	Int Exp-Dfrd Bond Rfnd Cost	87,093	87,093	43,547	43,547	87,094	87,094	87,093
565670	482060	Int Exp-Bond Premium	(137,677)	(137,677)	(68,838)	(68,838)	(137,676)	(137,677)	(137,677)
565670	483000	Amort of Debt Acquis Cost	-	-	-	-	-	-	-
565670	484000	Paying Agent/Trustee Fees	-	-	925	-	925	-	-
<b>TOTAL DEBT SERVICE</b>			<b>368,567</b>	<b>332,567</b>	<b>143,708</b>	<b>142,784</b>	<b>286,492</b>	<b>1,225,567</b>	<b>1,200,941</b>

**TOTAL MAINTENANCE DEPT & DEBT SERVICE**

<b>1,606,221</b>	<b>1,527,449</b>	<b>748,370</b>	<b>1,500,334</b>	<b>2,248,704</b>	<b>2,362,667</b>	<b>2,313,291</b>
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**TOTAL OPER EXPENSES - ALL DEPTS & DEBT SRVC...**

<b>5,600,518</b>	<b>5,713,167</b>	<b>3,199,959</b>	<b>2,805,335</b>	<b>6,005,294</b>	<b>6,473,338</b>	<b>6,469,726</b>
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**NET INCOME (LOSS) BEFORE CAPITAL EXPENSES****667,003      1,019,697      129,625      603,365      732,990      382,112      454,774****CAPITAL EXPENSES**

565690	472100	Buildings	34,005	159,503	20,022	72,000	92,022	115,000	1,596,000
565690	473100	Improv Other Than Bldgs	-	-	-	-	-	300,000	440,000
565690	474100	Office Furniture & Equipment	16,575	-	9,571	10,188	19,759	20,000	25,000
565690	474500	Machinery & Equipment	5,273	-	3,943	-	3,943	40,000	1,105,000
565690	474550	Recreation Equipment	43,305	102,848	-	148,000	148,000	160,000	225,000
565690	474600	Automobiles	-	-	-	-	-	-	20,000
565690	474800	Asset Addition - Contra Exp	(64,598)	(34,551)	-	-	-	-	-
<b>TOTAL CAPITAL EXPENSES</b>			<b>34,560</b>	<b>227,799</b>	<b>33,536</b>	<b>230,188</b>	<b>263,724</b>	<b>635,000</b>	<b>3,411,000</b>

**BUDGET SUMMARY**

56	5610	Swimming Pools	2,502,079	2,593,372	1,517,470	797,500	2,314,970	2,595,303	2,595,875
56	5630	Recreation	551,060	595,309	407,363	202,790	610,153	631,220	639,285
56	5650	Ice Rink	941,159	997,037	526,757	304,711	831,468	884,148	921,275
56	5670	Maintenance and Debt Service	1,606,221	1,527,449	748,370	1,500,334	2,248,704	2,362,667	2,313,291
56	5600	Capital Expenses	34,560	227,799	33,536	230,188	263,724	635,000	3,411,000
<b>TOTAL OPERATING EXPENSES &amp; CAPITAL .....</b>			<b>5,635,079</b>	<b>5,940,966</b>	<b>3,233,495</b>	<b>3,035,523</b>	<b>6,269,018</b>	<b>7,108,338</b>	<b>9,880,726</b>
<b>NET INCOME (LOSS) AFTER CAPITAL .....</b>			<b>632,442</b>	<b>791,897</b>	<b>96,089</b>	<b>373,177</b>	<b>469,266</b>	<b>(252,888)</b>	<b>(2,956,226)</b>













