

Stansbury Service Agency of Tooele County

Financial Statement Report - Monthly with Percent

04/01/2024 to 04/30/2024

33.33% of the fiscal year has expired

	<u>Current Period</u>	<u>YTD Balance</u>
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10-1100 CFCU Checking 8398		8,177.78
10-1101 Zions Checking - General 0370	(76,484.22)	(24,745.98)
10-1102 PTIF 3124 General Account	14,171.52	1,110,335.75
10-1161 Zions Checking - Impact Fees 3615		39,212.21
10-1162 PTIF 1159 Impact Fees		123,749.30
10-1165 Zions Visa Cards	2,685.45	57,899.01
10-1499 Undeposited funds	5,539.53	20,534.54
41-1101 Zions Checking - General 0370		225,097.63
41-1160 CFCU Impact Fees 4902		0.17
41-1165 Zions Visa Cards		(35,333.88)
41-1186 Impact Fee-954902-Prime		5.00
44-1100 CFCU Checking 8398		(7,090.67)
44-1101 Zions Checking - General 0370	(620.61)	(185,505.49)
44-1102 Zions Checking - Impact Fees 3615	(8,023.07)	(39,031.07)
44-1103 CFCU Impact Fees 4902		(0.17)
44-1162 PTIF 1159 Impact Fees	(22,604.59)	961,802.33
44-1165 Zions Visa Cards		(26,366.69)
Total Cash and cash equivalents	(85,335.99)	2,228,739.77
Receivables		
10-1200 Accounts receivable		755.00
10-1300 PROPERTY TAXES RECEIVABLE		1,066.02
Total Receivables		1,821.02
Total Current Assets	(85,335.99)	2,230,560.79
Non-Current Assets		
Capital assets		
Property		
91-1610 Land		19,447,646.90
91-1611 Golf		98,525.50
91-1621 Buildings		1,035,877.70
91-1625 Cemetery improvements		106,018.00
91-1630 Greenbelt improvements		648,940.89
91-1640 Building improvements		95,848.00
91-1645 Clubhouse improvements		10,403.24
91-1650 Land improvements		1,859,016.00
91-1660 Machinery & equipment	25,000.00	1,717,544.97
91-1670 Parks		5,890,414.15
91-1680 Recreational facilities		8,113,117.08
Total Property	25,000.00	39,023,352.43
Accumulated depreciation		
91-1711 AccDpn Golf		7,598.99
91-1721 AccDpn Buildings		820,266.07
91-1725 AccDpn Cemetery improvements		52,575.74
91-1730 AccDpn Greenbelt improvements		518,067.79
91-1740 AccDpn Building improvements		54,054.07
91-1745 AccDpn Clubhouse improvements		(538.40)
91-1750 AccDpn Land improvements		500,458.69
91-1760 AccDpn Machinery & equipment		1,106,647.49
91-1770 AccDpn Parks		3,173,679.00
91-1780 AccDpn Recreational facilities		6,456,741.34
Total Accumulated depreciation		12,689,550.78
Total Capital assets	25,000.00	26,333,801.65
Other non-current assets		
95-1849 Net pension asset		121,922.00
95-1850 Deferred Outflows		177,754.00
Total Other non-current assets		299,676.00
Total Non-Current Assets	25,000.00	26,633,477.65
Total Assets:	(60,335.99)	28,864,038.44
Liabilites and Fund Equity:		

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Liabilities:		
Current liabilities		
10-2000 Accounts payable	25,922.07	102,828.72
10-2099 Accrued wages payable	2,007.52	30,351.95
10-2100 Payroll liabilities	(710.97)	20,276.80
10-2101 Accrued federal payroll taxes	5,225.35	5,118.25
10-2102 Accrued state withholding	(2,796.49)	(8,081.48)
10-2103 Accrued state retirement	1,763.53	4,894.81
10-2104 Accrued health insurance	(894.77)	(3,409.24)
10-2105 Accrued state unemployment	(1,079.58)	1,580.21
10-2108 Accrued life insurance	(25.75)	(84.46)
10-4413 Gift Card Issued	(132.00)	1,327.00
10-4414 League Winnings	5,989.00	5,989.00
10-52-520 Golf Greens Sales tax - payable	5,041.00	4,819.04
10-53-520 Rental Sales tax - payable		313.61
10-55-520 Pool Sales tax - payable		
10-58-520 Pro Shop Sales tax - payable		
41-2000 Accounts payable	25,000.00	24,920.06
44-2000 Accounts Payable	4,115.00	4,120.33
95-2500 Compensated Absences		36,635.19
Total Current liabilities	69,423.91	231,599.79
Deferred inflows		
95-2800 Deferred Inflows		182,157.00
Total Deferred inflows		182,157.00
Total Liabilities:	69,423.91	413,756.79
Equity - Paid In / Contributed		
10-3900 Fund Balance	(1,265,456.05)	(1,171,059.42)
41-2916 Fund Balance Asg	(189,848.86)	(164,848.86)
44-2981 Fund Balance	(735,051.18)	(699,687.91)
91-1601 Work in process	620.61	110,696.09
91-2971.1 Invested in capital assets	25,620.61	39,150,325.52
91-2971.2 Book cost of assets retired		(1,390.88)
91-2972 Total depreciation charged	12,704,436.90	12,704,436.90
95-3900 FUND BALANCE		80,883.81
Total Equity - Paid In / Contributed	(10,539,080.81)	(49,787,963.07)
Total Liabilities and Fund Equity:	(10,608,504.72)	(50,201,719.86)
Total Net Position	(10,668,840.71)	(21,337,681.42)

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	Revised Budget	Current Period	YTD Balance	Percent
Change In Net Position				
Revenue:				
Taxes				
10-4100 General property tax	2,993,061.00	1,415.38	2,687.02	0.09%
10-4110 Fee in lieu of property tax	90,000.00	10,066.98	34,355.36	38.17%
10-4115 Delinquent property taxes	10,000.00	1,507.92	10,618.08	106.18%
Total Taxes	3,093,061.00	12,990.28	47,660.46	1.54%
Intergovernmental revenue				
10-4602 Tooele Co Recreation Special Service Grant - Recre	4,000.00			
Total Intergovernmental revenue	4,000.00			
Charges for services				
10-4200 Clubhouse Rental	55,000.00	3,445.00	13,373.29	24.32%
10-4205 Small Conference Room	1,500.00			
10-4210 Large Conference Room	5,000.00			
10-4215 Gazebo Rental	1,500.00	98.25	452.50	30.17%
10-4220 Pavilion Rental	5,000.00	330.00	380.00	7.60%
10-4225 Park Rental - Youth Sport Program	50,000.00	2,320.00	11,843.02	23.69%
10-4310 Swimming pool - Daily admission Resident	12,000.00			
10-4311 Swimming pool - season pass	4,000.00			
10-4312 Swimming pool - punch card	1,500.00			
10-4313 Swimming pool - Daily admission Non Resident	700.00			
10-4320 Swimming pool - Party rental	10,000.00			
10-4330 Swim Lessons	16,000.00	75.00	75.00	0.47%
10-4335 Swim teams	8,000.00			
10-4350 Pool Concessions	12,000.00			
10-4400 Golf Course	700,000.00	60,204.98	172,367.10	24.62%
10-4404 Golf Snack Bar		3,644.00	6,183.33	
10-4405 Golf Leagues		318.00	363.00	
10-4406 Golf ProShop		7,148.59	13,885.59	
10-4409 Golf Alcohol		2,215.50	5,276.65	
10-4412 Golf Pavilion		40.00	80.00	
10-4502 Library Card	50.00		16.00	32.00%
10-4800 Cemetery Plots	25,000.00	3,800.00	15,000.00	60.00%
10-4810 Cemetery services	6,000.00	450.00	4,525.00	75.42%
10-4950 Boat Registration	20.00	5.00	20.00	100.00%
Total Charges for services	913,270.00	84,094.32	243,840.48	26.70%
Interest				
10-4140 Interest Income	51,000.00	5,686.48	26,528.01	52.02%
44-6050 Impact Fee Interest Income		4,895.41	19,240.31	
Total Interest	51,000.00	10,581.89	45,768.32	89.74%
Miscellaneous revenue				
10-4001 Charter membership	254.00			
10-4170 Miscellaneous			425.06	
10-4180 Cell tower rental	10,000.00	1,573.00	3,932.50	39.33%
10-4250 Special Event - Stansbury Days	15,000.00	4,350.00	4,871.00	32.47%
10-4252 Park Event			140.00	
10-4253 Special Event - Community	15,000.00	200.00	170.00	1.13%
10-4254 Food Trucks Revenue		442.45	442.45	
10-4900 Property Rental	2,000.00	463.50	663.50	33.18%
Total Miscellaneous revenue	42,254.00	7,028.95	10,644.51	25.19%
Total Revenue:	4,103,585.00	114,695.44	347,913.77	8.48%
Expenditures:				
General government				
Council				
10-50-110 Board Member Compensation	15,600.00			
10-50-250 Keys	100.00			
10-50-312 IT expense	1,500.00			
Total Council	17,200.00			
Administrative				
10-51-110 Salaries	155,000.00	10,000.06	43,942.56	28.35%
10-51-115 Hourly	104,000.00	6,087.93	23,191.31	22.30%
10-51-120 Seasonal		113.85	1,626.00	
10-51-131 FICA	18,000.00	1,212.33	5,138.08	28.54%

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10-51-132 Health Benefit	68,500.00	3,262.80	14,682.60	21.43%
10-51-133 Retirement Benefit	44,000.00	1,440.98	6,716.88	15.27%
10-51-134 Unemployment Insurance	3,650.00	253.56	1,074.65	29.44%
10-51-210 Dues & Subscriptions	500.00		160.80	32.16%
10-51-230 Mileage reimbursement	1,500.00			
10-51-240 Office supplies & PPE	2,500.00	267.49	711.39	28.46%
10-51-250 Maintenance	150.00	24.72	24.72	16.48%
10-51-272 Telephone, Internet	6,500.00	354.20	1,300.44	20.01%
10-51-310 Professional services	35,000.00	400.00	1,788.00	5.11%
10-51-312 IT expense	10,500.00	599.04	2,662.39	25.36%
10-51-319 Food Truck Expenses		350.57	350.57	
10-51-320 Community Outreach	10,000.00	56.93	301.15	3.01%
10-51-321 Community Outreach - Stansbury Days	24,000.00			
10-51-322 Community Outreach - Pageant	6,000.00			
10-51-330 Training	500.00			
10-51-510 Insurance	45,000.00	2,563.11	6,117.17	13.59%
10-51-530 Elections	5,998.00			
10-51-610 Miscellaneous	2,500.00		1,144.16	45.77%
10-51-620 Merchant Fees			27.00	
10-51-621 Bank fees	3,700.00	311.22	1,171.74	31.67%
10-51-710 Land			5.50	
10-51-740 Small Equipment under \$1000	200.00			
10-51-810 Interest expense			6.06	
44-7000 Impact Fee Admin Costs			140.00	
44-7001 Impact Fee Bank Charges		23.07	124.89	
44-7500 Capital Improvements		620.61	1,652.53	
Total Administrative	547,698.00	27,942.47	114,060.59	20.83%
Total General government	564,898.00	27,942.47	114,060.59	20.19%
Parks, recreation, and public property				
Parks				
41-7401 Park Equipment			9,839.78	
44-7258 Solomon Park		35,500.00	35,500.00	
Total Parks		35,500.00	45,339.78	
Recreation				
10-53-110 Salaries	59,000.00	4,800.00	20,160.24	34.17%
10-53-115 Hourly	91,000.00	10,815.29	37,380.16	41.08%
10-53-120 Seasonal	108,000.00	8,958.61	27,257.33	25.24%
10-53-131 FICA	30,000.00	1,834.00	6,283.18	20.94%
10-53-132 Health Benefit	73,500.00	5,523.55	24,527.80	33.37%
10-53-133 Retirement Benefit	26,350.00	2,041.10	8,828.78	33.51%
10-53-134 Unemployment Insurance	6,000.00	383.61	1,314.18	21.90%
10-53-135 Employee Incentive	700.00	34.98	34.98	5.00%
10-53-210 Dues & Subscriptions	2,600.00			
10-53-230 Mileage reimbursement	300.00			
10-53-240 Office supplies & PPE	2,400.00	33.00	527.38	21.97%
10-53-250 Maintenance	25,000.00	1,172.72	2,517.06	10.07%
10-53-251 Irrigation Repairs & Maintenance	79,000.00	9,168.13	10,890.51	13.79%
10-53-252 Equipment Repairs & Maintenance	26,000.00	1,127.11	4,281.13	16.47%
10-53-253 Fertilizer & Chemicals	4,000.00	299.03	1,003.03	25.08%
10-53-254 Sand/soil/seeds/materials	1,000.00			
10-53-256 Clubhouse Maintenance	15,000.00	950.76	4,484.48	29.90%
10-53-257 Clubhouse Repairs	2,500.00	120.28	430.92	17.24%
10-53-258 Housekeeping	2,500.00		64.93	2.60%
10-53-259 Ice Shack Maintenance	800.00			
10-53-260 Waste/Trash	8,000.00		1,466.87	18.34%
10-53-262 Trees Maintenance Wage			216.32	
10-53-265 Sports Fields Maintenance		100.00	456.64	
10-53-270 Electricity - Misc Meters	10,000.00	1,134.25	4,439.51	44.40%
10-53-271 Natural gas	4,500.00	117.24	2,308.38	51.30%
10-53-272 Telephone, Internet	4,100.00	232.62	1,065.12	25.98%
10-53-273 Water	44,700.00	141.86	436.88	0.98%
10-53-274 Natural gas - Clubhouse	10,000.00	638.39	3,935.76	39.36%
10-53-275 Electricity - Clubhouse	8,000.00	451.34	2,002.09	25.03%
10-53-276 Water - Clubhouse	900.00	39.14	117.42	13.05%
10-53-280 Fuel	26,000.00	777.03	3,373.98	12.98%

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10-53-311 Security	1,500.00	67.42	247.93	16.53%
10-53-312 IT Expense	600.00		243.83	40.64%
10-53-320 Community Outreach - Clubhouse	100.00			
10-53-330 Training	1,500.00			
10-53-610 Miscellaneous	1,000.00	182.50	271.25	27.13%
10-53-620 Merchant Fees	3,000.00	344.70	568.32	18.94%
10-53-621 Bank Fees		1.46	1.46	
10-53-740 Small tools under \$1000	3,000.00		44.00	1.47%
10-53-741 Equipment Rental	2,500.00			
44-7254 Millpond Park		200.00	200.00	
44-7255 Sound Wall Trail		3,915.00	3,915.00	
Total Recreation	685,050.00	55,605.12	175,296.85	25.59%
Golf Greens				
10-52-110 Salaries	90,000.00	6,923.20	31,154.39	34.62%
10-52-115 Hourly	49,000.00	3,761.56	17,635.83	35.99%
10-52-120 Seasonal	100,000.00	8,339.97	17,904.35	17.90%
10-52-130 Benefits		5.46	5.46	
10-52-131 FICA	23,000.00	1,438.21	5,024.80	21.85%
10-52-132 Health Benefit	27,000.00	2,068.70	9,309.15	34.48%
10-52-133 Retirement Benefit	23,000.00	1,729.85	7,783.45	33.84%
10-52-134 Unemployment Insurance	4,500.00	300.79	1,050.94	23.35%
10-52-135 Employee Incentive	500.00			
10-52-210 Dues & Subscriptions	6,000.00		615.00	10.25%
10-52-230 Mileage reimbursement	500.00			
10-52-240 Office supplies & PPE	2,000.00	47.16	575.11	28.76%
10-52-250 Facility Maintenance	7,500.00	242.03	813.13	10.84%
10-52-251 Irrigation Repairs & Maintenance	42,000.00	11,673.57	15,563.28	37.06%
10-52-252 Equipment Repairs/Maintenance	35,000.00	2,382.63	5,531.41	15.80%
10-52-253 Fertilizer/Chemical	40,000.00	3,893.18	3,902.17	9.76%
10-52-254 Sand/soil/seeds/materials	23,000.00	6,642.16	6,753.57	29.36%
10-52-260 Waste/Trash	1,200.00		328.76	27.40%
10-52-270 Electricity	20,000.00	1,593.85	3,200.69	16.00%
10-52-271 Natural gas	3,000.00			
10-52-272 Telephone, Internet	2,000.00	125.00	574.00	28.70%
10-52-273 Water	52,000.00	77.52	348.30	0.67%
10-52-280 Fuel	12,000.00	1,328.68	1,770.28	14.75%
10-52-311 Security	500.00	21.75	65.25	13.05%
10-52-312 IT Expense	250.00		256.67	102.67%
10-52-330 Training	1,000.00			
10-52-610 Miscellaneous	1,000.00	109.50	144.27	14.43%
10-52-740 Small Tools under \$1000	4,000.00		467.93	11.70%
10-52-741 Equipment Rental	1,000.00			
41-7501 Golf course equipment		25,000.00	25,000.00	
Total Golf Greens	570,950.00	77,704.77	155,778.19	27.28%
Pro Shop				
10-58-110 Salaries	56,250.00	18,328.30	33,168.31	58.97%
10-58-115 Hourly		2,903.50	9,417.61	
10-58-120 Seasonal	85,000.00	5,135.85	9,207.41	10.83%
10-58-131 FICA	8,400.00	1,999.50	3,893.75	46.35%
10-58-132 Health Benefit	18,050.00	2,062.10	8,176.25	45.30%
10-58-133 Retirement Benefit	9,000.00	1,716.77	4,586.39	50.96%
10-58-134 Unemployment Insurance	1,350.00	418.19	814.38	60.32%
10-58-210 Dues & Subscriptions	1,000.00			
10-58-240 Office supplies	2,000.00	371.95	1,180.98	59.05%
10-58-250 Proshop Maintenance	9,500.00	515.62	1,604.38	16.89%
10-58-255 Range Expense	6,000.00	197.71	197.71	3.30%
10-58-270 Electricity	9,000.00	739.21	2,820.49	31.34%
10-58-271 Natural gas	3,500.00	229.53	1,292.28	36.92%
10-58-272 Telephone, Internet	3,000.00	254.98	1,036.38	34.55%
10-58-273 Water	1,500.00	48.05	144.15	9.61%
10-58-311 Security	600.00	65.66	262.64	43.77%
10-58-312 IT Expense	1,000.00	367.02	644.06	64.41%
10-58-320 Community Outreach	400.00			
10-58-330 Training	300.00			
10-58-410 Inventory, food	30,000.00	3,547.51	9,809.58	32.70%
10-58-415 Inventory, Non Food	80,000.00	6,154.15	47,299.56	59.12%

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10-58-610 Miscellaneous	500.00	182.50	439.25	87.85%
10-58-620 Merchant Fees	13,000.00	1,703.30	4,698.79	36.14%
10-58-741 Equipment Rental	70,000.00	5,945.29	23,377.11	33.40%
Total Pro Shop	409,350.00	52,886.69	164,071.46	40.08%
Pool				
10-55-110 Salaries	15,600.00			
10-55-120 Seasonal	50,000.00			
10-55-131 FICA	3,500.00			
10-55-134 Unemployment Insurance	800.00			
10-55-210 Dues & Subscriptions	350.00			
10-55-230 Mileage reimbursement	50.00			
10-55-240 Office supplies & PPE	525.00			
10-55-250 Maintenance	3,000.00	406.41	406.41	13.55%
10-55-252 Equipment Repairs & Maintenance	1,000.00			
10-55-253 Chemicals	12,000.00			
10-55-270 Electricity	4,500.00			
10-55-271 Natural gas	5,000.00	18.25	73.00	1.46%
10-55-272 Telephone, Internet	1,000.00		291.35	29.14%
10-55-273 Water	2,000.00	5.85	17.55	0.88%
10-55-311 Security	400.00	55.66	222.64	55.66%
10-55-330 Training	400.00			
10-55-410 Inventory, food	4,000.00			
10-55-610 Miscellaneous			16.25	
10-55-620 Merchant Fees	3,500.00	(531.35)	31.72	0.91%
10-55-740 Small Equipment under \$1000	250.00			
Total Pool	107,875.00	(45.18)	1,058.92	0.98%
Library				
10-56-210 Dues & Subscriptions	150.00			
10-56-240 Office supplies	120.00			
10-56-272 Telephone, Internet	700.00	16.05	162.10	23.16%
10-56-312 IT Expense	600.00			
10-56-325 Tooele County Recreation Grant Expenses	4,000.00	94.32	94.32	2.36%
Total Library	5,570.00	110.37	256.42	4.60%
Cemetery				
10-57-110 Salaries	5,700.00	461.52	2,076.84	36.44%
10-57-131 FICA	450.00	35.32	158.94	35.32%
10-57-134 Unemployment Insurance	85.00	7.38	33.21	39.07%
10-57-210 Dues & Subscriptions	50.00			
10-57-230 Mileage reimbursement	320.00			
10-57-240 Office supplies	150.00			
10-57-250 Maintenance	1,000.00		222.69	22.27%
10-57-261 Grave Digging Wage - Hourly	5,000.00	575.62	3,472.72	69.45%
10-57-270 Electricity	200.00	10.23	41.35	20.68%
10-57-272 Telephone, Internet	250.00	16.05	64.20	25.68%
10-57-273 Water	1,700.00			
10-57-310 Professional services	1,000.00			
10-57-330 Training	200.00			
10-57-620 Merchant Fees	600.00	27.71	345.20	57.53%
Total Cemetery	16,705.00	1,133.83	6,415.15	38.40%
Project Management				
10-59-110 Salaries	55,000.00	15,505.09	31,597.77	57.45%
10-59-131 FICA	3,875.00	1,180.61	2,394.07	61.78%
10-59-132 Health Benefit	7,300.00	663.54	2,735.05	37.47%
10-59-133 Retirement Benefit	8,255.00	980.39	3,585.79	43.44%
10-59-134 Unemployment Insurance	500.00	246.93	500.72	100.14%
10-59-240 Office supplies	400.00		10.00	2.50%
10-59-272 Telephone, Internet	360.00	30.00	150.00	41.67%
10-59-312 IT Expense	300.00	10.71	42.84	14.28%
Total Project Management	75,990.00	18,617.27	41,016.24	53.98%
Total Parks, recreation, and public property	1,871,490.00	241,512.87	589,233.01	31.48%
Transfers				
10-51-945 Transfers to Capital Projects	730,000.00			
10-51-950 Fund Balance Appropriated	827,097.00			
Total Transfers	1,557,097.00			

Stansbury Service Agency of Tooele County

Financial Statement Report - Monthly with Percent

04/01/2024 to 04/30/2024

33.33% of the fiscal year has expired

	<u>Revised Budget</u>	<u>Current Period</u>	<u>YTD Balance</u>	<u>Percent</u>
Total Expenditures:	3,993,485.00	269,455.34	703,293.60	17.61%
Total Change In Net Position	110,100.00	(154,759.90)	(355,379.83)	-322.78%