

PSA Leisure Services
Balance Sheet - UNAUDITED
As of April 30, 2022

	Apr 30, 22	Apr 30, 21
ASSETS		
Current Assets		
Checking/Savings		
1-11-00 · CASH OPERATING	57,591.24	297,819.95
1-11-03 · CASH-REFUND ACCOUNT	180.21	361.71
1-11-16 · CHANGE FUND		
1-11-10 · CHANGE FUND -REC CTR POOL	150.00	150.00
1-11-12 · CHANGE FUND - ST. MARYS POOL	0.00	200.00
1-11-17 · CHANGE FUND - ATHLETICS	514.59	1,481.07
1-11-16 · CHANGE FUND - Other	230.00	230.00
Total 1-11-16 · CHANGE FUND	<u>894.59</u>	<u>2,061.07</u>
Total Checking/Savings	58,666.04	300,242.73
Accounts Receivable		
1-11-30 · ACCOUNTS RECEIVABLE	0.00	96.00
Total Accounts Receivable	0.00	96.00
Other Current Assets		
1-11-15 · PETTY CASH ADMINISTRATION		
111516 · PETTY CASH FRONT DOOR	170.00	170.00
1-11-15 · PETTY CASH ADMINISTRATION - Other	200.00	200.00
Total 1-11-15 · PETTY CASH ADMINISTRATION	<u>370.00</u>	<u>370.00</u>
1-11-21 · DUE FROM ST. MARYS	30,944.42	0.00
2120 · Payroll Asset	30,592.79	0.00
Total Other Current Assets	<u>61,907.21</u>	<u>370.00</u>
Total Current Assets	120,573.25	300,708.73
Other Assets	6,154.77	3,885.00
TOTAL ASSETS	<u><u>126,728.02</u></u>	<u><u>304,593.73</u></u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable	47,559.37	112,952.10
Credit Cards	5,654.29	6,834.90
Other Current Liabilities		
1-11-25 · DUE TO SPLOST 6	0.00	871,014.39
1-11-26 · DUE TO SPLOST 7	0.00	255,895.62
1-12-02 · ACCOUNTS PAYABLE (FY18 BAL)	1,130.24	1,130.24
1-12-11 · EMPLOYEE BENEFITS PAYABLE	13,991.65	5,290.45
1-12-12 · RETIREMENT PAYABLE	12,183.28	14,968.50
1-12-14 · PAYROLL TAX PAYABLE	0.00	-32,775.64
1-12-15 · GARNISHMENT PAYABLE	19.32	0.00
2110 · Direct Deposit Liabilities	0.00	17.64
24000 · Payroll Liabilities	0.00	-322.95
Total Other Current Liabilities	<u>27,324.49</u>	<u>1,115,218.25</u>
Total Current Liabilities	<u>80,538.15</u>	<u>1,235,005.25</u>
Total Liabilities	80,538.15	1,235,005.25

	<u>Apr 30, 22</u>	<u>Apr 30, 21</u>
Equity		
1-13-00 · FUND BALANCE	-89,288.65	-89,288.65
30000 · Opening Balance Equity	0.00	-335.19
32000 · Retained Earnings	246,527.50	-787,722.04
Net Income	-111,048.98	-53,065.64
Total Equity	<u>46,189.87</u>	<u>-930,411.52</u>
TOTAL LIABILITIES & EQUITY	<u><u>126,728.02</u></u>	<u><u>304,593.73</u></u>

PSA Leisure Services
Profit & Loss - UNAUDITED
 October 2021 through April 2022

Ordinary Income/Expense	Oct '21 - Apr 22	Oct '20 - Apr 21
Income		
CHARGES FOR SERVICES		
AQUATICS INCOME		
1-34-24 · REC CENTER - POOL ADMISSION	0.00	125.00
1-38-15 · REVENUE-CONCESSION-AQUATICS	0.00	897.00
1-38-27 · REC CTR POOL RENTAL	250.00	950.00
13427 · REGISTRATION - SWIM	5,223.00	1,145.00
13428 · SWIM LESSONS	3,920.00	3,680.00
13429 · SWIM TEAM	12,011.00	22,807.00
13430 · SWIM MEET FEES REIMBURSEMENT	2,425.89	267.00
13431 · USAS SWIM REG REIMBURSEMENT	2,352.00	1,384.00
13432 · SWIM TEAM MEET HOSTING FEES	0.00	1,563.00
3411507 · ATHLETIC REGISTRATION-SWIM	3,510.00	0.00
Total AQUATICS INCOME	29,691.89	32,818.00
ATHLETICS		
FOOTBALL DISTRICT MEET FEES	0.00	4,933.00
SCHOLARSHIP FUND	9,536.01	7,206.00
1-34-10 · ATHLETIC SPORT LEAGUES	0.00	4,030.00
1-38-10 · REVENUE-CONCESSION-ATHLETICS	31,185.28	26,101.80
3411101 · ADULT SOCCER	0.00	-70.00
3411500 · ATHLETICS-BASEBALL	7,771.00	21,610.00
3411501 · ATHLETICS-FOOTBALL	-50.00	0.00
3411502 · ATHLETICS-BASKETBALL	24,135.26	15,280.00
3411503 · ATHLETICS-SOFTBALL	6,855.00	4,919.00
3411504 · ATHLETICS-CHEER	115.00	0.00
3411505 · ATHLETICS-TRACK	10,023.00	4,590.00
3411506 · ATHLETICS - VOLLEYBALL	28,420.00	3,422.50
ATHLETICS - Other	189.00	0.00
Total ATHLETICS	118,179.55	92,022.30
FACILITIES/ADMIN		
965321 CLEANING DEPOSIT	460.00	0.00
EP DISCOUNTS	-241.00	-1,301.00
NSF FEE / LATE FEE	0.00	155.00
REC CTR - SILVER SNEAKERS	3,325.00	4,865.00
1-20-00 · TABLE RENTAL FEE	25.00	40.00
1-20-01 · CHAIR RENTAL INCOME	0.00	20.00
1-33-01 · REVENUE-RECREATION CENTER	0.00	229.21
1-34-00 · REC CTR MEMBERSHIP-ANNUAL	31,358.99	37,326.65
1-34-01 · REC CTR MEMBERSHIP-DAILY PASS	7,356.00	7,999.50
1-34-02 · REC CTR MEMBERSHIP-SENIOR	17,940.96	19,037.31
1-34-03 · REC CTR MEMBERSHIP-CORPORATE	83,303.20	74,870.23
1-34-04 · REC CTR MEMBERSHIP-PUNCH PASS	6,234.50	1,760.00
1-34-05 · REC CTR LOCKER RENTAL	374.50	195.00
1-34-06 · REC CTR COMMUNITY ROOM RENTAL	3,337.50	2,125.50
1-34-08 · REC CTR TOT DROP	66.00	26.00
1-34-15 · CARD REPLACEMENT	130.00	220.00
1-38-00 · REVENUE-VENDING	133.75	136.13
1-38-20 · MISCELLANEOUS REVENUE	45.00	678.00
Total FACILITIES/ADMIN	153,849.40	148,382.53
FITNESS/KIDS CORNER		
PERSONAL TRAINING	667.50	805.00
1-34-21 · HEALTH & FITNESS EVENT INCOME	27.00	877.00
Total FITNESS/KIDS CORNER	694.50	1,682.00
GYMNASTIC REVENUE		
GYMNASTIC REVENUE CONCESSIONS	1,764.00	0.00
1-24-13 · ELITE CHEER	32,942.08	16,067.00
12412 · TEAM GYMNASTICS REVENUE	91,962.67	65,766.75
12413 · GYMNASTICS CAMP	951.00	10.00
12414 · GYMNASTICS PRIVATE LESSONS	6,195.00	5,835.00
12415 · CHOREOGRAPHY	7,425.00	1,750.00
12416 · MEET FEES	24,839.50	14,620.96
12418 · CHEER INCIDENTALS	28,378.43	23,260.64
12419 · OTHER INCIDENTALS	6,567.65	6,939.00
12420 · TODDLER TIME	7,449.00	5,096.50
GYMNASTIC REVENUE - Other	54,444.08	43,176.50
Total GYMNASTIC REVENUE	262,918.41	182,522.35

	Oct '21 - Apr 22	Oct '20 - Apr 21
PARKS/OUTSIDE SERVICES		
PARK WATER USAGE FEE	45.00	90.00
Travel Team Player Fees	0.00	1,735.00
Vendor Income Sayonara 2020	0.00	1,764.50
1-34-07 · PARK RENTAL FEES	9,185.00	9,465.00
1-34-20 · PICKLEBALL REVENUE	0.00	125.00
1-34-25 · FIELD LIGHTS FEE	1,902.91	1,445.50
1-38-24 · CG STADIUM RENTAL	2,500.00	3,100.00
1-38-25 · FACILITY USE FEE (RENT)	3,037.50	155.00
1-38-28 · SOCCER COMPLEX REIMBURSEMENT	6,240.00	5,060.00
Total PARKS/OUTSIDE SERVICES	22,910.41	22,940.00
SPECIAL PROGRAMS		
1-34-14 · SPECIAL PROGRAMS-CAMP		
341401 · CAMP REGIST FEES-EMPLOYEE DISCO	0.00	-10.00
1-34-14 · SPECIAL PROGRAMS-CAMP - Other	15,615.00	5,720.00
Total 1-34-14 · SPECIAL PROGRAMS-CAMP	15,615.00	5,710.00
1-34-17 · SPECIAL PROGRAMS - ADMISSIONS	4,033.14	0.00
1-38-16 · REVENUE CONCESSIONS SPECIAL PRO	0.00	480.60
13418.1 · SP Fesitval of Trees	0.00	2,285.00
SPECIAL PROGRAMS - Other	9,606.12	7,465.00
Total SPECIAL PROGRAMS	29,254.26	15,940.60
1-34-50 · PSA FEE - PASS THROUGH	0.00	3,248.29
1-37-00 · CONTRIBUTIONS	0.00	25.00
CHARGES FOR SERVICES - Other	0.00	96.00
Total CHARGES FOR SERVICES	617,498.42	499,677.07
INTERGOVERNMENTAL REVENUES		
1-33-02 · REVENUE-RC-ST. MARYS	341,833.31	341,833.31
1-33-03 · REVENUE-RC-KINGSLAND	318,183.39	318,183.39
1-33-04 · REVENUE-RC-WOODBINE	28,220.50	28,220.50
1-33-05 · RECREATION REVENUE - CCBOC	319,897.06	322,479.60
1-33-10 · REVENUE-SENIOR PROGRAM	0.00	112,500.00
1-33-20 · REVENUE-MOSQUITO CONTROL	0.00	102,375.00
1-33-30 · REVENUE-COUNTY LAWN SVC	55,905.00	36,389.50
1-33-40 · REVENUE-ROW MOWING - CCBOC	96,596.08	123,916.13
1-33-41 · REVENUE-ROW MOWING-ST MARYS	30,944.42	0.00
1-33-51 · REVENUE-CC SCHOOLS / BOED	30,260.99	8,332.50
1-33-61 · REVENUE - CRC REIMBURSEMENT	89,257.19	0.00
1-33-63 · REVENUE - SEN CTR - ADMIN FEE	8,328.67	0.00
1-33-80 · COUNTY LAWN SVC ADMIN FEE	8,328.67	0.00
1-33-90 · ROW ADMIN FEE	8,328.67	0.00
Total INTERGOVERNMENTAL REVENUES	1,336,083.95	1,394,229.93
OTHER REVENUES		
INSURANCE RECOVERY	10.71	0.00
VENDOR REFUND FROM PRIOR YEAR	232.73	0.00
1-38-29 · GRANT RECEIVED	2,000.00	2,000.00
1341150 · SPONSORSHIP		
Sayonara 2020	0.00	7,600.00
1341150 · SPONSORSHIP - Other	1,750.00	4,500.00
Total 1341150 · SPONSORSHIP	1,750.00	12,100.00
Total OTHER REVENUES	3,993.44	14,100.00
Total Income	1,957,575.81	1,908,007.00
Gross Profit	1,957,575.81	1,908,007.00
Expense		
PURCHASE/CONTRACT SERVICES		
155220 · Lawn - Administration Fee	8,328.67	0.00
230 · PROFESSIONAL	72,900.30	42,871.76
231 · PERSONAL TRAINER COMMISSION	0.00	258.65
232 · IT/TECHNICAL	3,983.00	3,784.99
233 · JANITORIAL	3,592.44	2,387.28
234 · R&M EQUIPMENT	38,761.16	22,605.06
235 · R&M VEHICLES	11,085.49	16,990.22
237 · RENTAL EQUIPMENT	4,470.28	5,949.99
239 · INSURANCE (P, E, & L)	69,581.00	45,430.00
240 · ADVERTISING	256.96	3,471.04

	Oct '21 - Apr 22	Oct '20 - Apr 21
242 · TRAVEL		
242.1 · Cheer Travel	1,272.52	6,263.00
242 · TRAVEL - Other	14,201.88	8,307.75
Total 242 · TRAVEL	15,474.40	14,570.75
243 · DUES	6,107.37	4,131.40
244 · EDUCATION/TRAINING	1,050.00	1,049.95
245 · LICENSES	260.00	1,768.70
246 · OTHER CONTRACTED SERVICES		
246.01 · Fitness Instructor	19,601.05	17,946.00
246 · OTHER CONTRACTED SERVICES - Other	96.30	0.00
Total 246 · OTHER CONTRACTED SERVICES	19,697.35	17,946.00
247 · R&M BUILDING		
247.1 · R&M STADIUM	211.14	2,103.00
247.2 · R&M Soccer Complex	6,778.56	2,749.67
247.4 · R/M - REC CENTER	2,834.92	0.00
247 · R&M BUILDING - Other	2,500.72	1,718.19
Total 247 · R&M BUILDING	12,325.34	6,570.86
248 · AUDIT	11,000.00	73,486.50
250 · MEET FEES	42,708.58	25,385.56
252 · R&M PLAYGROUND EQUIPMENT	573.42	3,268.84
253 · R&M PLAYGROUND FACILITIES	7,526.19	10,632.35
254 · R&M PARK APPLIANCES/PAVILLIONS	15,354.85	2,919.81
264 · PEST CONTROL	690.00	690.00
265 · SENIOR MEALS	23,282.92	24,385.34
425220 · ROWM - C/S Administrative Fee	8,328.67	0.00
805220 · SEN CTR - C/S - ADMIN FEE	8,328.67	0.00
Total PURCHASE/CONTRACT SERVICES	385,667.06	330,555.05
SALARIES/BENEFITS		
110 · SALARIES	966,545.91	999,933.37
111 · SOCIAL SECURITY	72,261.12	76,196.71
112 · RETIREMENT	23,694.65	43,376.36
113 · MEDICAL/DENTAL/VISION	145,355.36	46,110.57
114 · LIFE/ADD	11,669.23	5,852.67
115 · CLINIC FEES	18,416.30	18,269.51
116 · WORKERS COMP	15,705.12	0.00
117 · UNIFORMS	654.00	0.00
118 · EMPLOYEE BENEFITS	0.00	767.20
120 · TAXES-UNEMPLOYMENT	0.00	16,957.91
Total SALARIES/BENEFITS	1,254,301.69	1,207,464.30
SUPPLIES		
121 · PAYROLL PROCESSING FEES	4,787.24	0.00
342 · TELEPHONE	13,613.16	13,246.40
350 · ELECTRIC	112,063.45	110,360.98
352 · CELL PHONES	4,172.84	4,066.31
353 · WATER/SEWER	6,081.48	9,544.74
354 · TRASH	4,769.10	4,284.63
355 · OFFICE SUPPLIES	4,069.24	4,683.67
356 · JANITORIAL SUPPLIES	12,549.96	11,341.99
357 · SMALL EQUIPMENT	2,430.66	8,458.74
358 · BANK FEES/CC PROCESSING FEES	9,108.25	6,921.83
359 · CABLE	1,824.10	1,328.32
360 · CHEMICALS	11,830.77	25,659.53
361 · CONCESSIONS	9,096.87	8,682.77
362 · FUEL	48,919.89	34,810.70
363 · MINOR OPERATING		
363.1 · Athletic Uniforms	49,706.50	33,518.00
363.2 · Adult Soccer Exp	0.00	171.24
363 · MINOR OPERATING - Other	48,439.59	43,264.00
Total 363 · MINOR OPERATING	98,146.09	76,953.24
364 · POSTAGE	546.56	711.82
366 · MINIGRANT	0.00	654.68
368 · PROPANE	37,782.14	30,673.30
369 · CHEER INCIDENTALS		
369.1 · Cheer uniforms	0.00	15,164.49
369.2 · Cheer choreography	0.00	515.00
369 · CHEER INCIDENTALS - Other	13,213.63	0.00
Total 369 · CHEER INCIDENTALS	13,213.63	15,679.49

	Oct '21 - Apr 22	Oct '20 - Apr 21
370 · OTHER INCIDENTALS	16,592.30	826.36
371 · SENIOR MEAL SUPPLIES	442.87	1,035.64
372 · Special Programs Expense		
372.1 · Turkey Burn	0.00	210.00
372.2 · Festival of Trees	740.00	1,098.10
372.3 · Sayonara 2020	0.00	5,078.50
372.4 · Car Show	0.00	746.88
372.5 · Camp Supplies	565.00	256.50
372 · Special Programs Expense - Other	2,699.55	4,506.27
Total 372 · Special Programs Expense	4,004.55	11,896.25
Total SUPPLIES	416,045.15	381,821.39
1-54 · CAPITAL OUTLAY		
1-54-2 · EQUIPMENT	6,720.62	22,652.00
1-54-24 · COMPUTERS	6,105.00	0.00
Total 1-54 · CAPITAL OUTLAY	12,825.62	22,652.00
1-58 · DEBT SERVICE		
1-58-12 · PRINCIPLE	0.00	15,000.00
1-58-22 · INTEREST	0.00	2.04
Total 1-58 · DEBT SERVICE	0.00	15,002.04
1-61-58 · ADMIN-DEBT SERVICE		
615890 · ADM-DEBT-CASH S/O	0.00	1.55
Total 1-61-58 · ADMIN-DEBT SERVICE	0.00	1.55
66000 · Payroll Expenses	7.00	3,753.24
Total Expense	2,068,846.52	1,961,249.57
Net Ordinary Income	-111,270.71	-53,242.57
Other Income/Expense		
Other Income		
1-36-10 · INTEREST REVENUE	221.73	176.93
Total Other Income	221.73	176.93
Net Other Income	221.73	176.93
Net Income	-111,048.98	-53,065.64