

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

	Jun 30, 22	Jun 30, 21
ASSETS		
Current Assets		
Checking/Savings		
1-11-00 · CASH OPERATING	230,610.71	401,787.88
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	514.59
1-11-16 · CHANGE FUND - Other	230.00	230.00
Total 1-11-16 · CHANGE FUND	894.59	1,094.59
Total Checking/Savings	231,685.51	403,244.18
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	370.00	370.00
1-11-20 · DUE FROM CAMDEN COUNTY	48,298.04	0.00
1-11-21 · DUE FROM ST. MARYS	104,265.42	0.00
1-11-28 · -DUE FROM KINGLSAND	90,908.34	0.00
2120 · Payroll Asset	30,592.79	0.00
7-11-22 · DUE FROM SPLOST 7	0.00	198.46
Total Other Current Assets	274,434.59	568.46
Total Current Assets	506,120.10	403,812.64
Other Assets		
DUE FROM PAYCOM	1,662.09	0.00
1-11-24 · DUE FROM SPLOST 8	4,492.68	4,020.17
Total Other Assets	6,154.77	4,020.17
TOTAL ASSETS	512,274.87	407,832.81
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
1-12-00 · ACCOUNTS PAYABLE	-2,228.48	104,845.86
Total Accounts Payable	-2,228.48	104,845.86
Credit Cards		
	5,688.60	7,466.78
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	14,156.13	5,056.13
1-12-12 · RETIREMENT PAYABLE	4,857.89	14,765.90
1-12-14 · PAYROLL TAX PAYABLE	0.00	-32,711.07
1-12-15 · GARNISHMENT PAYABLE	1,001.96	0.00
1-12-24 · PREPAID INTERGOVERNMENTAL FUNDI	284,005.66	0.00
1-12-30 · SPONSORSHIPS	0.00	-500.00
2110 · Direct Deposit Liabilities	0.00	-2,655.91
24000 · Payroll Liabilities	0.00	677.46
Total Other Current Liabilities	305,151.88	1,112,672.76
Total Current Liabilities	308,612.00	1,224,985.40
Total Liabilities	308,612.00	1,224,985.40

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	<u>Jun 30, 22</u>	<u>Jun 30, 21</u>
Equity		
1-13-00 · FUND BALANCE	-89,288.65	-89,288.65
30000 · Opening Balance Equity	0.00	341.76
32000 · Retained Earnings	245,696.17	-787,789.13
Net Income	47,255.35	59,583.43
Total Equity	<u>203,662.87</u>	<u>-817,152.59</u>
TOTAL LIABILITIES & EQUITY	<u><u>512,274.87</u></u>	<u><u>407,832.81</u></u>

PSA Leisure Services
Profit & Loss - UNAUDITED

October 2021 through June 2022

Ordinary Income/Expense	Oct '21 - Jun 22	Oct '20 - Jun 21
Income		
CHARGES FOR SERVICES		
AQUATICS INCOME		
1-34-24 · REC CENTER - POOL ADMISSION	1,450.00	12,141.00
1-38-15 · REVENUE-CONCESSION-AQUATICS	0.00	2,685.00
1-38-27 · REC CTR POOL RENTAL	1,305.00	1,565.00
13427 · REGISTRATION - SWIM	5,856.00	1,412.00
13428 · SWIM LESSONS	25,474.50	17,425.00
13429 · SWIM TEAM	21,741.93	31,672.00
13430 · SWIM MEET FEES REIMBURSEMENT	2,425.89	698.00
13431 · USAS SWIM REG REIMBURSEMENT	2,452.00	1,404.00
13432 · SWIM TEAM MEET HOSTING FEES	0.00	6,432.00
AQUATICS INCOME - Other	50.00	112.00
Total AQUATICS INCOME	60,755.32	75,546.00
ATHLETICS		
FOOTBALL DISTRICT MEET FEES	0.00	4,933.00
SCHOLARSHIP FUND	9,692.58	7,291.00
1-34-10 · ATHLETIC SPORT LEAGUES	0.00	6,195.00
1-38-10 · REVENUE-CONCESSION-ATHLETICS	40,052.28	32,805.80
3411101 · ADULT SOCCER	0.00	770.00
3411500 · ATHLETICS-BASEBALL	7,771.00	21,610.00
3411501 · ATHLETICS-FOOTBALL	-50.00	2,500.00
3411502 · ATHLETICS-BASKETBALL	24,160.26	16,750.00
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	29,680.00	4,142.50
Total ATHLETICS	128,299.12	106,506.30
FACILITIES/ADMIN		
965321 CLEANING DEPOSIT	810.00	0.00
EP DISCOUNTS	-622.50	-1,757.00
NSF FEE / LATE FEE	0.00	155.00
REC CTR - SILVER SNEAKERS	6,072.50	6,567.50
1-20-00 · TABLE RENTAL FEE	103.00	85.00
1-20-01 · CHAIR RENTAL INCOME	150.00	20.00
1-33-01 · REVENUE-RECREATION CENTER	0.00	792.12
1-34-00 · REC CTR MEMBERSHIP-ANNUAL	43,685.43	50,184.13
1-34-01 · REC CTR MEMBERSHIP-DAILY PASS	10,077.75	12,969.50
1-34-02 · REC CTR MEMBERSHIP-SENIOR	21,503.16	26,648.21
1-34-03 · REC CTR MEMBERSHIP-CORPORATE	110,230.09	104,047.69
1-34-04 · REC CTR MEMBERSHIP-PUNCH PASS	6,594.50	2,590.00
1-34-05 · REC CTR LOCKER RENTAL	527.00	295.00
1-34-06 · REC CTR COMMUNITY ROOM RENTAL	5,027.50	3,068.00
1-34-08 · REC CTR TOT DROP	110.00	100.00
1-34-15 · CARD REPLACEMENT	145.00	300.00
1-38-00 · REVENUE-VENDING	133.75	168.96
1-38-20 · MISCELLANEOUS REVENUE	139.08	715.18
Total FACILITIES/ADMIN	204,686.26	206,949.29
FITNESS/KIDS CORNER		
PERSONAL TRAINING	800.00	830.00
1-34-21 · HEALTH & FITNESS EVENT INCOME	27.00	877.00
Total FITNESS/KIDS CORNER	827.00	1,707.00
GYMNASTIC REVENUE		
GYMNASTIC REVENUE CONCESSIONS	1,764.00	0.00
1-24-13 · ELITE CHEER	37,617.36	24,356.00
12412 · TEAM GYMNASTICS REVENUE	112,763.17	91,777.25
12413 · GYMNASTICS CAMP	1,041.00	350.00
12414 · GYMNASTICS PRIVATE LESSONS	7,695.00	7,395.00
12415 · CHOREOGRAPHY	7,425.00	1,750.00
12416 · MEET FEES	24,432.15	14,620.96
12418 · CHEER INCIDENTALS	28,378.43	25,088.47
12419 · OTHER INCIDENTALS	6,567.65	10,689.40
12420 · TODDLER TIME	8,289.00	5,989.50
GYMNASTIC REVENUE - Other	71,102.43	63,407.70
Total GYMNASTIC REVENUE	307,075.19	245,424.28

PSA Leisure Services
Profit & Loss - UNAUDITED

October 2021 through June 2022

	Oct '21 - Jun 22	Oct '20 - Jun 21
PARKS/OUTSIDE SERVICES		
PARK WATER USAGE FEE	75.00	90.00
Travel Team Player Fees	0.00	1,930.00
1-34-07 · PARK RENTAL FEES	11,682.00	12,882.50
1-34-20 · PICKLEBALL REVENUE	0.00	250.00
1-34-25 · FIELD LIGHTS FEE	1,940.41	1,445.50
1-38-24 · CG STADIUM RENTAL	3,235.00	3,100.00
1-38-25 · FACILITY USE FEE (RENT)	3,187.50	380.00
1-38-28 · SOCCER COMPLEX REIMBURSEMENT	6,240.00	5,060.00
Total PARKS/OUTSIDE SERVICES	26,359.91	25,138.00
SPECIAL PROGRAMS		
Vendor Income Sayonara 2020	0.00	1,764.50
1-34-14 · SPECIAL PROGRAMS-CAMP		
341401 · CAMP REGIST FEES-EMPLOYEE DIS...	875.00	-3,440.00
1-34-14 · SPECIAL PROGRAMS-CAMP - Other	82,875.00	51,104.00
Total 1-34-14 · SPECIAL PROGRAMS-CAMP	83,750.00	47,664.00
1-34-17 · SPECIAL PROGRAMS - ADMISSIONS	4,033.14	0.00
1-38-16 · REVENUE CONCESSIONS SPECIAL PRO	0.00	520.60
13418.1 · SP Festival of Trees	0.00	2,285.00
SPECIAL PROGRAMS - Other	15,581.12	10,480.00
Total SPECIAL PROGRAMS	103,364.26	62,714.10
1-34-50 · PSA FEE - PASS THROUGH	0.00	2,855.59
1-37-00 · CONTRIBUTIONS	0.00	25.00
CHARGES FOR SERVICES - Other	0.00	96.00
Total CHARGES FOR SERVICES	831,367.06	726,961.56
INTERGOVERNMENTAL REVENUES		
1-33-02 · REVENUE-RC-ST. MARYS	439,500.01	439,499.97
1-33-03 · REVENUE-RC-KINGSLAND	409,092.93	454,547.70
1-33-04 · REVENUE-RC-WOODBINE	40,315.00	36,283.50
1-33-05 · RECREATION REVENUE - CCBOC	411,296.26	412,025.04
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	71,875.00	36,389.50
1-33-40 · REVENUE-ROW MOWING - CCBOC	155,802.30	192,221.11
1-33-41 · REVENUE-ROW MOWING-ST MARYS	77,135.74	0.00
1-33-51 · REVENUE-CC SCHOOLS / BOED	40,618.88	28,531.37
1-33-61 · REVENUE - CRC REIMBURSEMENT	128,331.84	0.00
1-33-62 · REVENUE - SENIOR CTR REIMB	0.00	22,511.27
1-33-63 · REVENUE - SEN CTR - ADMIN FEE	10,708.29	0.00
1-33-80 · COUNTY LAWN SVC ADMIN FEE	10,708.29	0.00
1-33-90 · ROW ADMIN FEE	10,708.29	0.00
Total INTERGOVERNMENTAL REVENUES	1,806,092.83	1,836,884.46
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
7-54-01 · SPLOST CAPITAL OUTLAY	0.00	-478.49
Total Income	2,641,453.33	2,577,467.53
Gross Profit	2,641,453.33	2,577,467.53
Expense		
PURCHASE/CONTRACT SERVICES		
155220 · Lawn - Administration Fee	10,708.29	0.00
230 · PROFESSIONAL	86,027.30	60,060.76
231 · PERSONAL TRAINER COMMISSION	0.00	258.65
232 · IT/TECHNICAL	10,335.40	11,676.59
233 · JANITORIAL	3,592.44	6,923.11
234 · R&M EQUIPMENT	47,287.82	33,144.88
235 · R&M VEHICLES	16,180.04	18,640.86
237 · RENTAL EQUIPMENT	6,545.34	6,743.19
239 · INSURANCE (P, E, &, L)	69,581.00	45,430.00
240 · ADVERTISING	256.96	8,125.35

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	Oct '21 - Jun 22	Oct '20 - Jun 21
242 · TRAVEL		
242.1 · Cheer Travel	1,317.52	10,903.03
242 · TRAVEL - Other	20,489.01	17,269.03
Total 242 · TRAVEL	21,806.53	28,172.06
243 · DUES	6,723.27	4,531.20
244 · EDUCATION/TRAINING	2,974.24	2,344.95
245 · LICENSES	260.00	2,047.70
246 · OTHER CONTRACTED SERVICES		
246.01 · Fitness Instructor	28,025.05	25,998.25
246 · OTHER CONTRACTED SERVICES - Other	96.30	0.00
Total 246 · OTHER CONTRACTED SERVICES	28,121.35	25,998.25
247 · R&M BUILDING		
247.1 · R&M STADIUM	267.65	2,113.82
247.2 · R&M Soccer Complex	6,810.56	2,749.67
247.4 · R/M - REC CENTER	2,993.92	0.00
247 · R&M BUILDING - Other	5,535.18	4,157.01
Total 247 · R&M BUILDING	15,607.31	9,020.50
248 · AUDIT	15,000.00	73,486.50
250 · MEET FEES	46,165.58	28,530.56
251 · CHOREOGRAPHY	1,500.00	0.00
252 · R&M PLAYGROUND EQUIPMENT	573.42	3,774.31
253 · R&M PLAYGROUND FACILITIES	7,526.19	13,439.72
254 · R&M PARK APPLIANCES/PAVILLIONS	15,354.85	2,969.38
264 · PEST CONTROL	920.00	920.00
265 · SENIOR MEALS	28,633.76	30,598.17
425220 · ROWM - C/S Administrative Fee	10,708.29	0.00
805220 · SEN CTR - C/S - ADMIN FEE	10,708.29	0.00
Total PURCHASE/CONTRACT SERVICES	463,097.67	416,836.69
SALARIES/BENEFITS		
110 · SALARIES	1,241,544.33	1,291,383.60
111 · SOCIAL SECURITY	92,389.21	98,418.09
112 · RETIREMENT	23,694.65	53,909.03
113 · MEDICAL/DENTAL/VISION	189,908.50	56,738.99
114 · LIFE/ADD	19,268.85	7,358.88
115 · CLINIC FEES	26,020.47	23,489.37
116 · WORKERS COMP	21,869.12	0.00
117 · UNIFORMS	2,202.89	0.00
118 · EMPLOYEE BENEFITS	0.00	1,384.70
120 · TAXES-UNEMPLOYMENT	0.00	27,985.58
SALARIES/BENEFITS - Other	952.66	0.00
Total SALARIES/BENEFITS	1,617,850.68	1,560,668.24
SUPPLIES		
121 · PAYROLL PROCESSING FEES	6,506.83	0.00
342 · TELEPHONE	17,532.33	17,138.33
350 · ELECTRIC	139,042.30	145,491.38
352 · CELL PHONES	5,364.62	5,261.17
353 · WATER/SEWER	9,924.43	11,528.51
354 · TRASH	6,114.71	4,953.22
355 · OFFICE SUPPLIES	4,311.49	6,069.10
356 · JANITORIAL SUPPLIES	16,886.54	14,700.29
357 · SMALL EQUIPMENT	5,741.65	9,937.44
358 · BANK FEES/CC PROCESSING FEES	13,430.33	10,977.81
359 · CABLE	1,854.46	1,707.84
360 · CHEMICALS	11,752.01	30,051.31
361 · CONCESSIONS	11,740.77	13,290.41
362 · FUEL	59,994.69	40,690.43
363 · MINOR OPERATING		
363.1 · Athletic Uniforms	49,706.50	38,225.10
363.2 · Adult Soccer Exp	0.00	171.24
363 · MINOR OPERATING - Other	58,877.12	58,888.49
Total 363 · MINOR OPERATING	108,583.62	97,284.83
364 · POSTAGE	607.56	867.73
366 · MINIGRANT	3,772.46	4,262.72
368 · PROPANE	37,782.14	33,853.37

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	Oct '21 - Jun 22	Oct '20 - Jun 21
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
370 · OTHER INCIDENTALS	16,592.30	1,441.41
371 · SENIOR MEAL SUPPLIES	704.73	1,546.29
372 · Special Programs Expense		
372.1 · Turkey Burn	0.00	210.00
372.2 · Festival of Trees	1,716.02	1,237.77
372.3 · Sayonara 2020	0.00	5,078.50
372.4 · Car Show	0.00	746.88
372.5 · Camp Supplies	4,795.90	3,438.00
372 · Special Programs Expense - Other	2,699.55	4,519.26
Total 372 · Special Programs Expense	9,211.47	15,230.41
Total SUPPLIES	500,665.07	481,963.49
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	-21.18
Total 1-61-58 · ADMIN-DEBT SERVICE	0.00	-21.18
1-63-52 · AQUATICS-PURCH & CONTRACTED SVC	0.00	570.00
1-90-10 · LEASE		
901000 · LEASE PRINCIPAL	0.00	15,733.35
Total 1-90-10 · LEASE	0.00	15,733.35
66000 · Payroll Expenses	7.00	4,740.04
Total Expense	2,594,446.04	2,518,144.67
Net Ordinary Income	47,007.29	59,322.86
Other Income/Expense		
Other Income		
1-36-10 · INTEREST REVENUE	248.06	260.57
Total Other Income	248.06	260.57
Net Other Income	248.06	260.57
Net Income	47,255.35	59,583.43