

PSA Leisure Services
Balance Sheet - UNAUDITED
As of July 31, 2022

	Jul 31, 22	Jul 31, 21
ASSETS		
Current Assets		
Checking/Savings		
1-11-00 · CASH OPERATING	136,124.65	183,666.16
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	137,199.45	185,122.46
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	96,596.08
1-11-21 · DUE FROM ST. MARYS	13,197.52	0.00
1-11-23 · DUE FROM BOED/SCHOOL	2,683.74	0.00
2120 · Payroll Asset	30,592.79	10,611.03
7-11-22 · DUE FROM SPLOST 7	0.00	198.46
Total Other Current Assets	95,142.09	107,775.57
Total Current Assets	232,341.54	292,898.03
Other Assets		
DUE FROM PAYCOM	1,662.09	0.00
1-11-24 · DUE FROM SPLOST 8	4,492.68	5,320.14
Total Other Assets	6,154.77	5,320.14
TOTAL ASSETS	238,496.31	298,218.17
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
1-12-00 · ACCOUNTS PAYABLE	1,484.93	92,547.96
Total Accounts Payable	1,484.93	92,547.96
Credit Cards		
	3,009.79	7,219.93
Other Current Liabilities		
1-12-02 · ACCOUNTS PAYABLE (FY18 BAL)	1,130.24	1,130.24
1-12-11 · EMPLOYEE BENEFITS PAYABLE	14,279.49	8,787.57
1-12-12 · RETIREMENT PAYABLE	3,554.84	23,356.78
1-12-15 · GARNISHMENT PAYABLE	1,247.62	0.00
1-12-24 · PREPAID INTERGOVERNMENTAL FUNDI	139,987.08	0.00
24000 · Payroll Liabilities	0.00	597.63
Total Other Current Liabilities	160,199.27	33,872.22
Total Current Liabilities	164,693.99	133,640.11
Total Liabilities	164,693.99	133,640.11
Equity		
1-13-00 · FUND BALANCE	-89,288.65	-89,288.65
32000 · Retained Earnings	245,696.17	339,120.88
Net Income	-82,605.20	-85,254.17
Total Equity	73,802.32	164,578.06

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

	Oct '21 - Jul 22	Oct '20 - Jul 21
Ordinary Income/Expense		
Income		
CHARGES FOR SERVICES		
AQUATICS INCOME		
1-34-24 · REC CENTER - POOL ADMISSION	1,600.00	13,786.00
1-38-15 · REVENUE-CONCESSION-AQUATICS	0.00	2,685.00
1-38-27 · REC CTR POOL RENTAL	1,255.00	1,785.00
13427 · REGISTRATION - SWIM	5,441.00	1,412.00
13428 · SWIM LESSONS	27,739.50	19,655.00
13429 · SWIM TEAM	23,761.93	36,622.00
13430 · SWIM MEET FEES REIMBURSEMENT	2,511.89	698.00
13431 · USAS SWIM REG REIMBURSEMENT	2,492.00	1,424.00
13432 · SWIM TEAM MEET HOSTING FEES	0.00	6,432.00
AQUATICS INCOME - Other	0.00	112.00
Total AQUATICS INCOME	64,801.32	84,611.00
ATHLETICS		
COMMUNITY OUTREACH DISCOUNTS	0.00	-85.00
FOOTBALL DISTRICT MEET FEES	0.00	4,933.00
SCHOLARSHIP FUND	10,612.58	7,806.00
1-34-10 · ATHLETIC SPORT LEAGUES	0.00	6,235.00
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	21,660.00
3411501 · ATHLETICS-FOOTBALL	5,540.00	5,725.00
3411502 · ATHLETICS-BASKETBALL	24,160.26	16,750.00
3411503 · ATHLETICS-SOFTBALL	6,855.00	4,834.00
3411504 · ATHLETICS-CHEER	3,020.00	0.00
3411505 · ATHLETICS-TRACK	10,023.00	4,590.00
3411506 · ATHLETICS - VOLLEYBALL	29,680.00	4,142.50
Total ATHLETICS	137,714.12	110,166.30
FACILITIES/ADMIN		
965321 CLEANING DEPOSIT	660.00	0.00
EP DISCOUNTS	-622.50	-2,012.00
NSF FEE / LATE FEE	0.00	155.00
REC CTR - SILVER SNEAKERS	6,637.50	7,425.00
1-20-00 · TABLE RENTAL FEE	140.00	115.00
1-20-01 · CHAIR RENTAL INCOME	200.00	20.00
1-33-01 · REVENUE-RECREATION CENTER	0.00	1,213.41
1-34-00 · REC CTR MEMBERSHIP-ANNUAL	47,711.22	57,157.50
1-34-01 · REC CTR MEMBERSHIP-DAILY PASS	10,926.75	14,702.50
1-34-02 · REC CTR MEMBERSHIP-SENIOR	24,270.70	29,473.03
1-34-03 · REC CTR MEMBERSHIP-CORPORATE	121,830.96	118,102.07
1-34-04 · REC CTR MEMBERSHIP-PUNCH PASS	6,674.50	2,850.00
1-34-05 · REC CTR LOCKER RENTAL	987.50	340.00
1-34-06 · REC CTR COMMUNITY ROOM RENTAL	5,197.50	3,780.50
1-34-08 · REC CTR TOT DROP	138.00	134.00
1-34-15 · CARD REPLACEMENT	150.00	325.00
1-38-00 · REVENUE-VENDING	133.75	213.24
1-38-20 · MISCELLANEOUS REVENUE	139.08	990.18
Total FACILITIES/ADMIN	225,174.96	234,984.43
FITNESS/KIDS CORNER		
PERSONAL TRAINING	800.00	865.00
1-34-21 · HEALTH & FITNESS EVENT INCOME	767.00	877.00
Total FITNESS/KIDS CORNER	1,567.00	1,742.00
GYMNASTIC REVENUE		
GYMNASTIC REVENUE CONCESSIONS	1,764.00	0.00
1-24-13 · ELITE CHEER	40,936.36	29,578.00
12412 · TEAM GYMNASTICS REVENUE	122,842.67	105,617.75
12413 · GYMNASTICS CAMP	1,131.00	420.00
12414 · GYMNASTICS PRIVATE LESSONS	8,745.00	8,145.00
12415 · CHOREOGRAPHY	7,425.00	1,750.00

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12416 · MEET FEES	24,432.15	14,620.96
12418 · CHEER INCIDENTALS	28,378.43	25,088.47
12419 · OTHER INCIDENTALS	6,567.65	10,918.87
12420 · TODDLER TIME	8,574.00	6,316.50
GYMNASTIC REVENUE - Other	75,387.18	68,928.45
Total GYMNASITIC REVENUE	326,183.44	271,384.00
PARKS/OUTSIDE SERVICES		
PARK WATER USAGE FEE	90.00	105.00
Travel Team Player Fees	0.00	1,930.00
1-34-07 · PARK RENTAL FEES	12,882.00	13,772.50
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)	3,212.50	780.00
1-38-28 · SOCCER COMPLEX REIMBURSEMENT	6,240.00	5,060.00
Total PARKS/OUTSIDE SERVICES	27,599.91	26,443.00
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	-4,090.00
1-34-14 · SPECIAL PROGRAMS-CAMP - Other	87,515.00	57,934.00
Total 1-34-14 · SPECIAL PROGRAMS-CAMP	88,390.00	53,844.00
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 Fesitval of Trees	0.00	2,285.00
SPECIAL PROGRAMS - Other	15,806.12	11,200.00
Total SPECIAL PROGRAMS	108,229.26	69,614.10
1-34-50 · PSA FEE - PASS THROUGH	0.00	2,417.03
1-37-00 · CONTRIBUTIONS	0.00	185.00
CHARGES FOR SERVICES - Other	0.00	96.00
Total CHARGES FOR SERVICES	891,270.01	801,642.86
INTERGOVERNMENTAL REVENUES		
1-33-02 · REVENUE-RC-ST. MARYS	488,333.34	537,166.63
1-33-03 · REVENUE-RC-KINGSLAND	454,547.10	454,547.70
1-33-04 · REVENUE-RC-WOODBINE	44,346.50	40,315.00
1-33-05 · RECREATION REVENUE - CCBOC	456,995.84	457,724.62
1-33-10 · REVENUE-SENIOR PROGRAM	0.00	163,607.25
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	204,100.34	295,415.95
1-33-41 · REVENUE-ROW MOWING-ST MARYS	83,734.50	0.00
1-33-51 · REVENUE-CC SCHOOLS / BOED	43,302.62	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	11,898.10	0.00
1-33-80 · COUNTY LAWN SVC ADMIN FEE	10,708.29	0.00
1-33-90 · ROW ADMIN FEE	11,898.10	0.00
Total INTERGOVERNMENTAL REVENUES	2,010,071.57	2,138,584.29
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

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Total OTHER REVENUES	3,993.44	14,100.00
Total Income	2,905,335.02	2,954,327.15
Gross Profit	2,905,335.02	2,954,327.15
Expense		
PURCHASE/CONTRACT SERVICES		
155220 · Lawn - Administration Fee	10,708.29	0.00
230 · PROFESSIONAL	91,254.30	67,095.52
231 · PERSONAL TRAINER COMMISSION	0.00	258.65
232 · IT/TECHNICAL	12,255.40	12,244.59
233 · JANITORIAL	5,388.66	6,923.11
234 · R&M EQUIPMENT	48,668.49	36,478.60
235 · R&M VEHICLES	18,910.47	25,204.82
237 · RENTAL EQUIPMENT	6,934.99	7,541.98
239 · INSURANCE (P, E, &, L)	102,462.00	46,346.00
240 · ADVERTISING	256.96	8,562.15
242 · TRAVEL		
242.1 · Cheer Travel	1,317.52	11,548.57
242 · TRAVEL - Other	23,843.01	21,976.88
Total 242 · TRAVEL	25,160.53	33,525.45
243 · DUES	6,863.22	4,806.15
244 · EDUCATION/TRAINING	3,056.24	2,408.95
245 · LICENSES	1,623.52	2,047.70
246 · OTHER CONTRACTED SERVICES		
246.01 · Fitness Instructor	31,685.80	29,170.50
246 · OTHER CONTRACTED SERVICES - Other	96.30	0.00
Total 246 · OTHER CONTRACTED SERVICES	31,782.10	29,170.50
247 · R&M BUILDING		
247.1 · R&M STADIUM	942.65	3,375.40
247.2 · R&M Soccer Complex	6,810.56	3,430.99
247.4 · R/M - REC CENTER	2,993.92	0.00
247 · R&M BUILDING - Other	5,535.18	4,990.73
Total 247 · R&M BUILDING	16,282.31	11,797.12
248 · AUDIT	27,500.00	73,486.50
250 · MEET FEES	47,758.58	28,749.56
251 · CHOREOGRAPHY	1,500.00	0.00
252 · R&M PLAYGROUND EQUIPMENT	573.42	4,027.16
253 · R&M PLAYGROUND FACILITIES	7,526.19	13,524.15
254 · R&M PARK APPLIANCES/PAVILLIONS	15,354.85	2,985.37
264 · PEST CONTROL	950.00	1,035.00
265 · SENIOR MEALS	29,599.96	35,529.93
425220 · ROWM - C/S Administrative Fee	11,898.10	0.00
805220 · SEN CTR - C/S - ADMIN FEE	11,898.10	0.00
Total PURCHASE/CONTRACT SERVICES	536,166.68	453,748.96
SALARIES/BENEFITS		
110 · SALARIES	1,450,259.83	1,549,099.31
111 · SOCIAL SECURITY	108,464.40	117,473.90
112 · RETIREMENT	23,694.65	61,027.28
113 · MEDICAL/DENTAL/VISION	209,521.33	110,367.48
114 · LIFE/ADD	22,406.80	14,324.48
115 · CLINIC FEES	26,020.47	26,120.27
116 · WORKERS COMP	30,645.12	8,707.00
117 · UNIFORMS	2,630.56	0.00
118 · EMPLOYEE BENEFITS	0.00	1,384.70
120 · TAXES-UNEMPLOYMENT	0.00	27,985.58
Total SALARIES/BENEFITS	1,873,643.16	1,916,490.00
SUPPLIES		
121 · PAYROLL PROCESSING FEES	8,900.92	196.00

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	Oct '21 - Jul 22	Oct '20 - Jul 21
342 · TELEPHONE	19,565.26	19,094.05
350 · ELECTRIC	161,199.41	159,439.20
352 · CELL PHONES	5,961.39	5,858.49
353 · WATER/SEWER	11,284.61	12,902.20
354 · TRASH	6,797.12	6,091.33
355 · OFFICE SUPPLIES	4,614.07	8,187.55
356 · JANITORIAL SUPPLIES	18,920.37	16,612.00
357 · SMALL EQUIPMENT	9,198.69	13,736.44
358 · BANK FEES/CC PROCESSING FEES	15,512.39	12,743.10
359 · CABLE	2,264.34	1,897.60
360 · CHEMICALS	14,379.67	30,681.00
361 · CONCESSIONS	11,740.77	13,290.41
362 · FUEL	79,128.14	56,319.10
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	62,291.63	64,147.86
Total 363 · MINOR OPERATING	111,998.13	102,544.20
364 · POSTAGE	687.50	1,097.62
366 · MINIGRANT	3,772.46	4,262.72
368 · PROPANE	37,782.14	33,853.37
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	1,587.23
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	6,936.12	5,915.45
372 · Special Programs Expense - Other	2,699.55	4,759.74
Total 372 · Special Programs Expense	11,351.69	17,948.34
Total SUPPLIES	565,569.73	535,462.85
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	95,205.00
1-58-22 · INTEREST	0.00	2.04
Total 1-58 · DEBT SERVICE	0.00	95,207.04
1-61-58 · ADMIN-DEBT SERVICE		
615890 · ADM-DEBT-CASH S/O	0.00	-22.31
Total 1-61-58 · ADMIN-DEBT SERVICE	0.00	-22.31
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	0.00
Total Expense	2,988,212.19	3,039,841.89

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Net Ordinary Income	-82,877.17	-85,514.74
Other Income/Expense		
Other Income		
1-36-10 · INTEREST REVENUE	271.97	260.57
Total Other Income	271.97	260.57
Net Other Income	271.97	260.57
Net Income	<u><u>-82,605.20</u></u>	<u><u>-85,254.17</u></u>