

Stansbury Service Agency of Tooele County

Financial Statement Report - Monthly with Percent

01/01/2024 to 01/31/2024

8.33% 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	20,442.31	(9,869.81)
10-1102 PTIF 3124 General Account	(35,184.29)	1,178,458.71
10-1161 Zions Checking - Impact Fees 3615	5,000.00	139,212.21
10-1162 PTIF 1159 Impact Fees		23,749.30
10-1165 Zions Visa Cards	(153.05)	59,792.98
10-1499 Undeposited funds	36,712.99	36,899.80
41-1101 Zions Checking - General 0370		234,937.41
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	4,591.49	(184,246.52)
44-1102 Zions Checking - Impact Fees 3615	70,434.00	(30,932.18)
44-1103 CFCU Impact Fees 4902		(0.17)
44-1162 PTIF 1159 Impact Fees	4,626.86	974,688.88
44-1165 Zions Visa Cards		(26,366.69)
Total Cash and cash equivalents	106,470.31	2,362,082.32
Receivables		
10-1200 Accounts receivable	(600.00)	(700.00)
10-1300 PROPERTY TAXES RECEIVABLE	(118,227.30)	1,066.02
44-1311 Impact Fees Receivable	(75,600.00)	
Total Receivables	(194,427.30)	366.02
Total Current Assets	(87,956.99)	2,362,448.34
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	9,839.78	1,692,544.97
91-1670 Parks		5,890,414.15
91-1680 Recreational facilities		8,113,117.08
Total Property	9,839.78	38,998,352.43
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	9,839.78	26,308,801.65
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	9,839.78	26,608,477.65
Total Assets:	(78,117.21)	28,970,925.99
Liabilities and Fund Equity:		

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Liabilities:		
Current liabilities		
10-2000 Accounts payable	(17,083.74)	34,770.72
10-2099 Accrued wages payable	2,717.06	2,717.06
10-2100 Payroll liabilities	749.54	749.54
10-2101 Accrued federal payroll taxes	188.92	188.92
10-2102 Accrued state withholding	(6,688.33)	(10,031.40)
10-2103 Accrued state retirement	3,496.47	3,496.47
10-2104 Accrued health insurance	(1,308.19)	(1,308.19)
10-2105 Accrued state unemployment	(918.00)	764.15
10-2107 Other payroll liabilities	(138.46)	
10-2108 Accrued life insurance	(19.99)	(19.99)
10-4413 Gift Card Issued		1,459.00
10-52-520 Golf Greens Sales tax - payable	744.87	744.87
10-53-520 Rental Sales tax - payable	41.40	48.30
10-55-520 Pool Sales tax - payable		
10-58-520 Pro Shop Sales tax - payable	(7,691.07)	
41-2000 Accounts payable	9,839.78	9,759.84
44-2000 Accounts Payable		20.28
95-2500 Compensated Absences		36,635.19
Total Current liabilities	(16,069.74)	79,994.76
Deferred inflows		
95-2800 Deferred Inflows		182,157.00
Total Deferred inflows		182,157.00
Total Liabilities:	(16,069.74)	262,151.76
Equity - Paid In / Contributed		
10-3900 Fund Balance	(1,469,307.36)	(1,403,207.54)
41-2916 Fund Balance Asg	(199,688.64)	(189,848.86)
44-2981 Fund Balance	(721,980.02)	(726,032.37)
91-1601 Work in process	408.51	109,452.07
91-2971.1 Invested in capital assets	10,248.29	39,124,081.50
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	(10,323,300.66)	(49,479,470.49)
Total Liabilities and Fund Equity:	(10,307,230.92)	(49,741,622.25)
Total Net Position	(10,385,348.13)	(20,770,696.26)

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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	1,271.64	1,271.64	0.04%
10-4110 Fee in lieu of property tax	90,000.00	(5,998.62)	(5,998.62)	-6.67%
10-4115 Delinquent property taxes	10,000.00	6,520.46	6,520.46	65.20%
Total Taxes	3,093,061.00	1,793.48	1,793.48	0.06%
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	1,338.60	1,338.60	2.43%
10-4205 Small Conference Room	1,500.00			
10-4210 Large Conference Room	5,000.00			
10-4215 Gazebo Rental	1,500.00	50.00	50.00	3.33%
10-4220 Pavilion Rental	5,000.00			
10-4225 Park Rental - Youth Sport Program	50,000.00			
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			
10-4335 Swim teams	8,000.00			
10-4350 Pool Concessions	12,000.00			
10-4400 Golf Course	700,000.00			
10-4401 Golf green fees		19,381.13	19,381.13	
10-4404 Golf Snack Bar		42.00	42.00	
10-4405 Golf Leagues		11.50	11.50	
10-4406 Golf ProShop		605.50	605.50	
10-4409 Golf Alcohol		158.25	158.25	
10-4502 Library Card	50.00	8.00	8.00	16.00%
10-4800 Cemetery Plots	25,000.00	5,200.00	5,200.00	20.80%
10-4810 Cemetery services	6,000.00	1,500.00	1,500.00	25.00%
10-4950 Boat Registration	20.00			
Total Charges for services	913,270.00	28,294.98	28,294.98	3.10%
Interest				
10-4140 Interest Income	51,000.00	8,653.13	8,653.13	16.97%
44-6050 Impact Fee Interest Income		4,626.86	4,626.86	
Total Interest	51,000.00	13,279.99	13,279.99	26.04%
Miscellaneous revenue				
10-4001 Charter membership	254.00			
10-4170 Miscellaneous		425.06	425.06	
10-4180 Cell tower rental	10,000.00	786.50	786.50	7.87%
10-4250 Special Event - Stansbury Days	15,000.00			
10-4253 Special Event - Community	15,000.00			
10-4900 Property Rental	2,000.00	50.00	50.00	2.50%
Total Miscellaneous revenue	42,254.00	1,261.56	1,261.56	2.99%
Total Revenue:	4,103,585.00	44,630.01	44,630.01	1.09%
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	8,942.35	8,942.35	5.77%
10-51-115 Hourly	104,000.00	3,923.00	3,923.00	3.77%
10-51-120 Seasonal		665.25	665.25	
10-51-131 FICA	18,000.00	1,007.98	1,007.98	5.60%
10-51-132 Health Benefit	68,500.00	3,262.80	3,262.80	4.76%
10-51-133 Retirement Benefit	44,000.00	1,569.17	1,569.17	3.57%

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10-51-134 Unemployment Insurance	3,650.00	210.81	210.81	5.78%
10-51-210 Dues & Subscriptions	500.00	129.30	129.30	25.86%
10-51-230 Mileage reimbursement	1,500.00			
10-51-240 Office supplies & PPE	2,500.00	148.19	148.19	5.93%
10-51-250 Maintenance	150.00			
10-51-272 Telephone, Internet	6,500.00	284.46	284.46	4.38%
10-51-310 Professional services	35,000.00			
10-51-312 IT expense	10,500.00	277.78	277.78	2.65%
10-51-320 Community Outreach	10,000.00	15.00	15.00	0.15%
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	2,335.93	2,335.93	5.19%
10-51-530 Elections	5,998.00			
10-51-610 Miscellaneous	2,500.00			
10-51-620 Merchant Fees		18.00	18.00	
10-51-621 Bank fees	3,700.00	292.59	292.59	7.91%
10-51-710 Land		5.50	5.50	
10-51-740 Small Equipment under \$1000	200.00			
44-7000 Impact Fee Admin Costs		140.00	140.00	
44-7001 Impact Fee Bank Charges		26.00	26.00	
44-7500 Capital Improvements		408.51	408.51	
Total Administrative	547,698.00	23,662.62	23,662.62	4.32%
Total General government	564,898.00	23,662.62	23,662.62	4.19%
Parks, recreation, and public property				
Parks				
41-7401 Park Equipment		9,839.78	9,839.78	
Total Parks		9,839.78	9,839.78	
Recreation				
10-53-110 Salaries	59,000.00	4,473.84	4,473.84	7.58%
10-53-115 Hourly	91,000.00	7,543.66	7,543.66	8.29%
10-53-120 Seasonal	108,000.00	4,709.38	4,709.38	4.36%
10-53-131 FICA	30,000.00	1,233.49	1,233.49	4.11%
10-53-132 Health Benefit	73,500.00	5,550.15	5,550.15	7.55%
10-53-133 Retirement Benefit	26,350.00	1,945.63	1,945.63	7.38%
10-53-134 Unemployment Insurance	6,000.00	257.98	257.98	4.30%
10-53-135 Employee Incentive	700.00			
10-53-210 Dues & Subscriptions	2,600.00			
10-53-230 Mileage reimbursement	300.00			
10-53-240 Office supplies & PPE	2,400.00	35.82	35.82	1.49%
10-53-250 Maintenance	25,000.00	220.08	220.08	0.88%
10-53-251 Irrigation Repairs & Maintenance	79,000.00			
10-53-252 Equipment Repairs & Maintenance	26,000.00	402.20	402.20	1.55%
10-53-253 Fertilizer & Chemicals	4,000.00	704.00	704.00	17.60%
10-53-254 Sand/soil/seeds/materials	1,000.00			
10-53-256 Clubhouse Maintenance	15,000.00	1,220.25	1,220.25	8.14%
10-53-257 Clubhouse Repairs	2,500.00	16.88	16.88	0.68%
10-53-258 Housekeeping	2,500.00	64.93	64.93	2.60%
10-53-259 Ice Shack Maintenance	800.00			
10-53-260 Waste/Trash	8,000.00	537.86	537.86	6.72%
10-53-270 Electricity - Misc Meters	10,000.00	770.24	770.24	7.70%
10-53-271 Natural gas	4,500.00	1,016.36	1,016.36	22.59%
10-53-272 Telephone, Internet	4,100.00	275.75	275.75	6.73%
10-53-273 Water	44,700.00			
10-53-274 Natural gas - Clubhouse	10,000.00	1,084.26	1,084.26	10.84%
10-53-275 Electricity - Clubhouse	8,000.00	552.28	552.28	6.90%
10-53-276 Water - Clubhouse	900.00			
10-53-280 Fuel	26,000.00	911.15	911.15	3.50%
10-53-311 Security	1,500.00	45.67	45.67	3.04%
10-53-312 IT Expense	600.00	243.83	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			
10-53-620 Merchant Fees	3,000.00	45.89	45.89	1.53%
10-53-740 Small tools under \$1000	3,000.00			

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10-53-741 Equipment Rental	2,500.00			
Total Recreation	685,050.00	33,861.58	33,861.58	4.94%
Golf Greens				
10-52-110 Salaries	90,000.00	6,923.20	6,923.20	7.69%
10-52-115 Hourly	49,000.00	3,760.02	3,760.02	7.67%
10-52-120 Seasonal	100,000.00	1,872.00	1,872.00	1.87%
10-52-131 FICA	23,000.00	943.28	943.28	4.10%
10-52-132 Health Benefit	27,000.00	2,068.70	2,068.70	7.66%
10-52-133 Retirement Benefit	23,000.00	1,729.60	1,729.60	7.52%
10-52-134 Unemployment Insurance	4,500.00	197.30	197.30	4.38%
10-52-135 Employee Incentive	500.00			
10-52-210 Dues & Subscriptions	6,000.00			
10-52-230 Mileage reimbursement	500.00			
10-52-240 Office supplies & PPE	2,000.00	73.93	73.93	3.70%
10-52-250 Facility Maintenance	7,500.00	241.83	241.83	3.22%
10-52-251 Irrigation Repairs & Maintenance	42,000.00	3,784.00	3,784.00	9.01%
10-52-252 Equipment Repairs/Maintenance	35,000.00	263.86	263.86	0.75%
10-52-253 Fertilizer/Chemical	40,000.00			
10-52-254 Sand/soil/seeds/materials	23,000.00			
10-52-260 Waste/Trash	1,200.00	78.65	78.65	6.55%
10-52-270 Electricity	20,000.00	499.07	499.07	2.50%
10-52-271 Natural gas	3,000.00			
10-52-272 Telephone, Internet	2,000.00	132.00	132.00	6.60%
10-52-273 Water	52,000.00			
10-52-280 Fuel	12,000.00	441.60	441.60	3.68%
10-52-311 Security	500.00			
10-52-312 IT Expense	250.00			
10-52-330 Training	1,000.00			
10-52-610 Miscellaneous	1,000.00	18.52	18.52	1.85%
10-52-740 Small Tools under \$1000	4,000.00			
10-52-741 Equipment Rental	1,000.00			
Total Golf Greens	570,950.00	23,027.56	23,027.56	4.03%
Pro Shop				
10-58-110 Salaries	56,250.00	4,240.00	4,240.00	7.54%
10-58-120 Seasonal	85,000.00			
10-58-131 FICA	8,400.00	312.86	312.86	3.72%
10-58-132 Health Benefit	18,050.00	1,383.44	1,383.44	7.66%
10-58-133 Retirement Benefit	9,000.00	686.46	686.46	7.63%
10-58-134 Unemployment Insurance	1,350.00	65.44	65.44	4.85%
10-58-210 Dues & Subscriptions	1,000.00			
10-58-240 Office supplies	2,000.00			
10-58-250 Proshop Maintenance	9,500.00	155.94	155.94	1.64%
10-58-255 Range Expense	6,000.00			
10-58-270 Electricity	9,000.00	580.60	580.60	6.45%
10-58-271 Natural gas	3,500.00	341.08	341.08	9.75%
10-58-272 Telephone, Internet	3,000.00	241.00	241.00	8.03%
10-58-273 Water	1,500.00			
10-58-311 Security	600.00	65.66	65.66	10.94%
10-58-312 IT Expense	1,000.00			
10-58-320 Community Outreach	400.00			
10-58-330 Training	300.00			
10-58-410 Inventory, food	30,000.00	304.56	304.56	1.02%
10-58-415 Inventory, Non Food	80,000.00	2,698.59	2,698.59	3.37%
10-58-610 Miscellaneous	500.00			
10-58-620 Merchant Fees	13,000.00	83.52	83.52	0.64%
10-58-741 Equipment Rental	70,000.00	7,283.67	7,283.67	10.41%
Total Pro Shop	409,350.00	18,442.82	18,442.82	4.51%
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			

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10-55-250 Maintenance	3,000.00			
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	18.25	0.37%
10-55-272 Telephone, Internet	1,000.00	191.35	191.35	19.14%
10-55-273 Water	2,000.00			
10-55-311 Security	400.00	55.66	55.66	13.92%
10-55-330 Training	400.00			
10-55-410 Inventory, food	4,000.00			
10-55-620 Merchant Fees	3,500.00	9.95	9.95	0.28%
10-55-740 Small Equipment under \$1000	250.00			
Total Pool	107,875.00	275.21	275.21	0.26%
Library				
10-56-210 Dues & Subscriptions	150.00			
10-56-240 Office supplies	120.00			
10-56-272 Telephone, Internet	700.00	65.00	65.00	9.29%
10-56-312 IT Expense	600.00			
10-56-325 Tooele County Recreation Grant Expenses	4,000.00			
Total Library	5,570.00	65.00	65.00	1.17%
Cemetery				
10-57-110 Salaries	5,700.00	461.52	461.52	8.10%
10-57-131 FICA	450.00	35.32	35.32	7.85%
10-57-134 Unemployment Insurance	85.00	7.38	7.38	8.68%
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	6.71	6.71	0.67%
10-57-261 Grave Digging Wage - Hourly	5,000.00	368.41	368.41	7.37%
10-57-270 Electricity	200.00	10.34	10.34	5.17%
10-57-272 Telephone, Internet	250.00	16.05	16.05	6.42%
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	147.35	147.35	24.56%
Total Cemetery	16,705.00	1,053.08	1,053.08	6.30%
Project Management				
10-59-110 Salaries	55,000.00	4,724.80	4,724.80	8.59%
10-59-131 FICA	3,875.00	358.41	358.41	9.25%
10-59-132 Health Benefit	7,300.00	315.77	315.77	4.33%
10-59-133 Retirement Benefit	8,255.00	764.95	764.95	9.27%
10-59-134 Unemployment Insurance	500.00	74.97	74.97	14.99%
10-59-240 Office supplies	400.00	10.00	10.00	2.50%
10-59-272 Telephone, Internet	360.00	30.00	30.00	8.33%
10-59-312 IT Expense	300.00	10.71	10.71	3.57%
Total Project Management	75,990.00	6,289.61	6,289.61	8.28%
Total Parks, recreation, and public property	1,871,490.00	92,854.64	92,854.64	4.96%
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			
Total Expenditures:	3,993,485.00	116,517.26	116,517.26	2.92%
Total Change In Net Position	110,100.00	(71,887.25)	(71,887.25)	-65.29%