

Stansbury Service Agency of Tooele County

Financial Statement Report - Monthly with Percent

02/01/2024 to 02/29/2024

16.67% 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	9,459.17	(410.64)
10-1102 PTIF 3124 General Account	(2,971.46)	1,175,487.25
10-1161 Zions Checking - Impact Fees 3615	(100,000.00)	39,212.21
10-1162 PTIF 1159 Impact Fees	100,000.00	123,749.30
10-1165 Zions Visa Cards	1,195.42	60,988.40
10-1499 Undeposited funds	(20,867.16)	16,032.64
41-1101 Zions Checking - General 0370	(9,839.78)	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	(14.95)	(184,261.47)
44-1102 Zions Checking - Impact Fees 3615	(27.82)	(30,960.00)
44-1103 CFCU Impact Fees 4902		(0.17)
44-1162 PTIF 1159 Impact Fees	4,618.06	979,306.94
44-1165 Zions Visa Cards		(26,366.69)
Total Cash and cash equivalents	(18,448.52)	2,343,633.80
Receivables		
10-1200 Accounts receivable	1,455.00	755.00
10-1300 PROPERTY TAXES RECEIVABLE		1,066.02
Total Receivables	1,455.00	1,821.02
Total Current Assets	(16,993.52)	2,345,454.82
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		1,692,544.97
91-1670 Parks		5,890,414.15
91-1680 Recreational facilities		8,113,117.08
Total Property		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		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		26,608,477.65
Total Assets:	(16,993.52)	28,953,932.47
Liabilites and Fund Equity:		

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Liabilities:		
Current liabilities		
10-2000 Accounts payable	13,387.94	48,158.66
10-2099 Accrued wages payable	3,529.70	6,246.76
10-2100 Payroll liabilities	1,092.44	1,841.98
10-2101 Accrued federal payroll taxes		188.92
10-2102 Accrued state withholding	2,065.22	(7,966.18)
10-2103 Accrued state retirement	(31.20)	3,465.27
10-2104 Accrued health insurance	(1,050.28)	(2,358.47)
10-2105 Accrued state unemployment	804.21	1,568.36
10-2107 Other payroll liabilities	138.46	138.46
10-2108 Accrued life insurance	22.68	2.69
10-4413 Gift Card Issued		1,459.00
10-52-520 Golf Greens Sales tax - payable	2,822.16	3,567.03
10-53-520 Rental Sales tax - payable	34.50	82.80
10-55-520 Pool Sales tax - payable		
10-58-520 Pro Shop Sales tax - payable		
41-2000 Accounts payable	(9,839.78)	(79.94)
44-2000 Accounts Payable	(14.95)	5.33
95-2500 Compensated Absences		36,635.19
Total Current liabilities	12,961.10	92,955.86
Deferred inflows		
95-2800 Deferred Inflows		182,157.00
Total Deferred inflows		182,157.00
Total Liabilities:	12,961.10	275,112.86
Equity - Paid In / Contributed		
10-3900 Fund Balance	(1,403,207.54)	(1,368,662.68)
41-2916 Fund Balance Asg	(189,848.86)	(189,848.86)
44-2981 Fund Balance	(726,032.37)	(730,622.61)
91-1601 Work in process		109,452.07
91-2971.1 Invested in capital assets		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	10,385,348.13	(49,509,425.11)
Total Liabilities and Fund Equity:	10,398,309.23	(49,784,537.97)
Total Net Position	(10,415,302.75)	(20,830,605.50)

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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	0.04%
10-4110 Fee in lieu of property tax	90,000.00	8,054.36	2,055.74	2.28%
10-4115 Delinquent property taxes	10,000.00	2,206.86	8,727.32	87.27%
Total Taxes	3,093,061.00	10,261.22	12,054.70	0.39%
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	4,685.50	6,024.10	10.95%
10-4205 Small Conference Room	1,500.00			
10-4210 Large Conference Room	5,000.00			
10-4215 Gazebo Rental	1,500.00	44.25	94.25	6.28%
10-4220 Pavilion Rental	5,000.00			
10-4225 Park Rental - Youth Sport Program	50,000.00	520.00	520.00	1.04%
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	53.00	53.00	0.53%
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		47,294.76	66,675.89	
10-4404 Golf Snack Bar		876.08	918.08	
10-4405 Golf Leagues		0.50	12.00	
10-4406 Golf ProShop		1,932.00	2,537.50	
10-4409 Golf Alcohol		1,118.25	1,276.50	
10-4502 Library Card	50.00	8.00	16.00	32.00%
10-4800 Cemetery Plots	25,000.00	6,000.00	11,200.00	44.80%
10-4810 Cemetery services	6,000.00	1,475.00	2,975.00	49.58%
10-4950 Boat Registration	20.00	10.00	10.00	50.00%
Total Charges for services	913,270.00	64,017.34	92,312.32	10.11%
Interest				
10-4140 Interest Income	51,000.00	6,109.76	14,762.89	28.95%
44-6050 Impact Fee Interest Income		4,618.06	9,244.92	
Total Interest	51,000.00	10,727.82	24,007.81	47.07%
Miscellaneous revenue				
10-4001 Charter membership	254.00			
10-4170 Miscellaneous			425.06	
10-4180 Cell tower rental	10,000.00	786.50	1,573.00	15.73%
10-4250 Special Event - Stansbury Days	15,000.00	1.00	1.00	0.01%
10-4252 Park Event		140.00	140.00	
10-4253 Special Event - Community	15,000.00			
10-4900 Property Rental	2,000.00		50.00	2.50%
Total Miscellaneous revenue	42,254.00	927.50	2,189.06	5.18%
Total Revenue:	4,103,585.00	85,933.88	130,563.89	3.18%
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	18,942.41	12.22%
10-51-115 Hourly	104,000.00	4,040.36	7,963.36	7.66%
10-51-120 Seasonal		846.90	1,512.15	
10-51-131 FICA	18,000.00	1,111.75	2,119.73	11.78%
10-51-132 Health Benefit	68,500.00	3,262.80	6,525.60	9.53%

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10-51-133 Retirement Benefit	44,000.00	1,487.34	3,056.51	6.95%
10-51-134 Unemployment Insurance	3,650.00	232.53	443.34	12.15%
10-51-210 Dues & Subscriptions	500.00		129.30	25.86%
10-51-230 Mileage reimbursement	1,500.00			
10-51-240 Office supplies & PPE	2,500.00	57.62	205.81	8.23%
10-51-250 Maintenance	150.00			
10-51-272 Telephone, Internet	6,500.00	285.45	569.91	8.77%
10-51-310 Professional services	35,000.00			
10-51-312 IT expense	10,500.00	57.53	335.31	3.19%
10-51-320 Community Outreach	10,000.00	1.00	16.00	0.16%
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	1,218.13	3,554.06	7.90%
10-51-530 Elections	5,998.00			
10-51-610 Miscellaneous	2,500.00	72.16	72.16	2.89%
10-51-620 Merchant Fees		9.00	27.00	
10-51-621 Bank fees	3,700.00	272.69	565.28	15.28%
10-51-710 Land			5.50	
10-51-740 Small Equipment under \$1000	200.00			
44-7000 Impact Fee Admin Costs			140.00	
44-7001 Impact Fee Bank Charges		27.82	53.82	
44-7500 Capital Improvements			408.51	
Total Administrative	547,698.00	22,983.14	46,645.76	8.52%
Total General government	564,898.00	22,983.14	46,645.76	8.26%
Parks, recreation, and public property				
Parks				
41-7401 Park Equipment			9,839.78	
Total Parks			9,839.78	
Recreation				
10-53-110 Salaries	59,000.00	4,362.40	8,836.24	14.98%
10-53-115 Hourly	91,000.00	7,812.05	15,355.71	16.87%
10-53-120 Seasonal	108,000.00	4,947.08	9,656.46	8.94%
10-53-131 FICA	30,000.00	1,263.91	2,497.40	8.32%
10-53-132 Health Benefit	73,500.00	5,517.16	11,067.31	15.06%
10-53-133 Retirement Benefit	26,350.00	1,971.05	3,916.68	14.86%
10-53-134 Unemployment Insurance	6,000.00	264.37	522.35	8.71%
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	1.49%
10-53-250 Maintenance	25,000.00	244.61	464.69	1.86%
10-53-251 Irrigation Repairs & Maintenance	79,000.00			
10-53-252 Equipment Repairs & Maintenance	26,000.00	1,714.85	2,117.05	8.14%
10-53-253 Fertilizer & Chemicals	4,000.00		704.00	17.60%
10-53-254 Sand/soil/seeds/materials	1,000.00			
10-53-256 Clubhouse Maintenance	15,000.00	1,303.48	2,523.73	16.82%
10-53-257 Clubhouse Repairs	2,500.00	67.87	84.75	3.39%
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	492.87	1,030.73	12.88%
10-53-262 Trees Maintenance Wage		216.32	216.32	
10-53-270 Electricity - Misc Meters	10,000.00	1,322.45	2,092.69	20.93%
10-53-271 Natural gas	4,500.00	622.19	1,638.55	36.41%
10-53-272 Telephone, Internet	4,100.00	275.75	551.50	13.45%
10-53-273 Water	44,700.00	295.02	295.02	0.66%
10-53-274 Natural gas - Clubhouse	10,000.00	1,255.78	2,340.04	23.40%
10-53-275 Electricity - Clubhouse	8,000.00	494.27	1,046.55	13.08%
10-53-276 Water - Clubhouse	900.00	78.28	78.28	8.70%
10-53-280 Fuel	26,000.00	1,053.15	1,964.30	7.56%
10-53-311 Security	1,500.00	67.42	113.09	7.54%
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	52.25	52.25	5.23%

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10-53-620 Merchant Fees	3,000.00	109.07	154.96	5.17%
10-53-740 Small tools under \$1000	3,000.00			
10-53-741 Equipment Rental	2,500.00			
Total Recreation	685,050.00	35,803.65	69,665.23	10.17%
Golf Greens				
10-52-110 Salaries	90,000.00	6,923.19	13,846.39	15.38%
10-52-115 Hourly	49,000.00	3,760.03	7,520.05	15.35%
10-52-120 Seasonal	100,000.00	2,871.36	4,743.36	4.74%
10-52-131 FICA	23,000.00	1,019.73	1,963.01	8.53%
10-52-132 Health Benefit	27,000.00	2,068.70	4,137.40	15.32%
10-52-133 Retirement Benefit	23,000.00	1,729.60	3,459.20	15.04%
10-52-134 Unemployment Insurance	4,500.00	213.28	410.58	9.12%
10-52-135 Employee Incentive	500.00			
10-52-210 Dues & Subscriptions	6,000.00	465.00	465.00	7.75%
10-52-230 Mileage reimbursement	500.00			
10-52-240 Office supplies & PPE	2,000.00		73.93	3.70%
10-52-250 Facility Maintenance	7,500.00	162.80	404.63	5.40%
10-52-251 Irrigation Repairs & Maintenance	42,000.00		3,784.00	9.01%
10-52-252 Equipment Repairs/Maintenance	35,000.00	274.39	538.25	1.54%
10-52-253 Fertilizer/Chemical	40,000.00			
10-52-254 Sand/soil/seeds/materials	23,000.00	111.41	111.41	0.48%
10-52-260 Waste/Trash	1,200.00	78.65	157.30	13.11%
10-52-270 Electricity	20,000.00	628.95	1,128.02	5.64%
10-52-271 Natural gas	3,000.00			
10-52-272 Telephone, Internet	2,000.00	132.00	264.00	13.20%
10-52-273 Water	52,000.00	270.78	270.78	0.52%
10-52-280 Fuel	12,000.00		441.60	3.68%
10-52-311 Security	500.00	21.75	21.75	4.35%
10-52-312 IT Expense	250.00			
10-52-330 Training	1,000.00			
10-52-610 Miscellaneous	1,000.00	16.25	34.77	3.48%
10-52-740 Small Tools under \$1000	4,000.00			
10-52-741 Equipment Rental	1,000.00			
Total Golf Greens	570,950.00	20,747.87	43,775.43	7.67%
Pro Shop				
10-58-110 Salaries	56,250.00	4,240.01	8,480.01	15.08%
10-58-120 Seasonal	85,000.00	430.88	430.88	0.51%
10-58-131 FICA	8,400.00	345.83	658.69	7.84%
10-58-132 Health Benefit	18,050.00	1,383.44	2,766.88	15.33%
10-58-133 Retirement Benefit	9,000.00	686.46	1,372.92	15.25%
10-58-134 Unemployment Insurance	1,350.00	72.33	137.77	10.21%
10-58-210 Dues & Subscriptions	1,000.00			
10-58-240 Office supplies	2,000.00	11.04	11.04	0.55%
10-58-250 Proshop Maintenance	9,500.00	274.80	430.74	4.53%
10-58-255 Range Expense	6,000.00			
10-58-270 Electricity	9,000.00	661.48	1,242.08	13.80%
10-58-271 Natural gas	3,500.00	373.98	715.06	20.43%
10-58-272 Telephone, Internet	3,000.00	241.00	482.00	16.07%
10-58-273 Water	1,500.00	96.10	96.10	6.41%
10-58-311 Security	600.00	65.66	131.32	21.89%
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	1,817.44	2,122.00	7.07%
10-58-415 Inventory, Non Food	80,000.00	11,384.57	14,083.16	17.60%
10-58-610 Miscellaneous	500.00	27.75	27.75	5.55%
10-58-620 Merchant Fees	13,000.00	1,586.37	1,669.89	12.85%
10-58-741 Equipment Rental	70,000.00	4,381.55	11,665.22	16.66%
Total Pro Shop	409,350.00	28,080.69	46,523.51	11.37%
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			

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10-55-230 Mileage reimbursement	50.00			
10-55-240 Office supplies & PPE	525.00			
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	36.50	0.73%
10-55-272 Telephone, Internet	1,000.00	100.00	291.35	29.14%
10-55-273 Water	2,000.00	11.70	11.70	0.59%
10-55-311 Security	400.00	55.66	111.32	27.83%
10-55-330 Training	400.00			
10-55-410 Inventory, food	4,000.00			
10-55-610 Miscellaneous		16.25	16.25	
10-55-620 Merchant Fees	3,500.00		9.95	0.28%
10-55-740 Small Equipment under \$1000	250.00			
Total Pool	107,875.00	201.86	477.07	0.44%
Library				
10-56-210 Dues & Subscriptions	150.00			
10-56-240 Office supplies	120.00			
10-56-272 Telephone, Internet	700.00	65.00	130.00	18.57%
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	130.00	2.33%
Cemetery				
10-57-110 Salaries	5,700.00	461.52	923.04	16.19%
10-57-131 FICA	450.00	35.32	70.64	15.70%
10-57-134 Unemployment Insurance	85.00	7.38	14.76	17.36%
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	138.89	145.60	14.56%
10-57-261 Grave Digging Wage - Hourly	5,000.00	494.27	862.68	17.25%
10-57-270 Electricity	200.00	10.34	20.68	10.34%
10-57-272 Telephone, Internet	250.00	16.05	32.10	12.84%
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	152.69	300.04	50.01%
Total Cemetery	16,705.00	1,316.46	2,369.54	14.18%
Project Management				
10-59-110 Salaries	55,000.00	4,724.80	9,449.60	17.18%
10-59-131 FICA	3,875.00	355.38	713.79	18.42%
10-59-132 Health Benefit	7,300.00	729.68	1,045.45	14.32%
10-59-133 Retirement Benefit	8,255.00	764.94	1,529.89	18.53%
10-59-134 Unemployment Insurance	500.00	74.32	149.29	29.86%
10-59-240 Office supplies	400.00		10.00	2.50%
10-59-272 Telephone, Internet	360.00	30.00	60.00	16.67%
10-59-312 IT Expense	300.00	10.71	21.42	7.14%
Total Project Management	75,990.00	6,689.83	12,979.44	17.08%
Total Parks, recreation, and public property	1,871,490.00	92,905.36	185,760.00	9.93%
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	115,888.50	232,405.76	5.82%
Total Change In Net Position	110,100.00	(29,954.62)	(101,841.87)	-92.50%