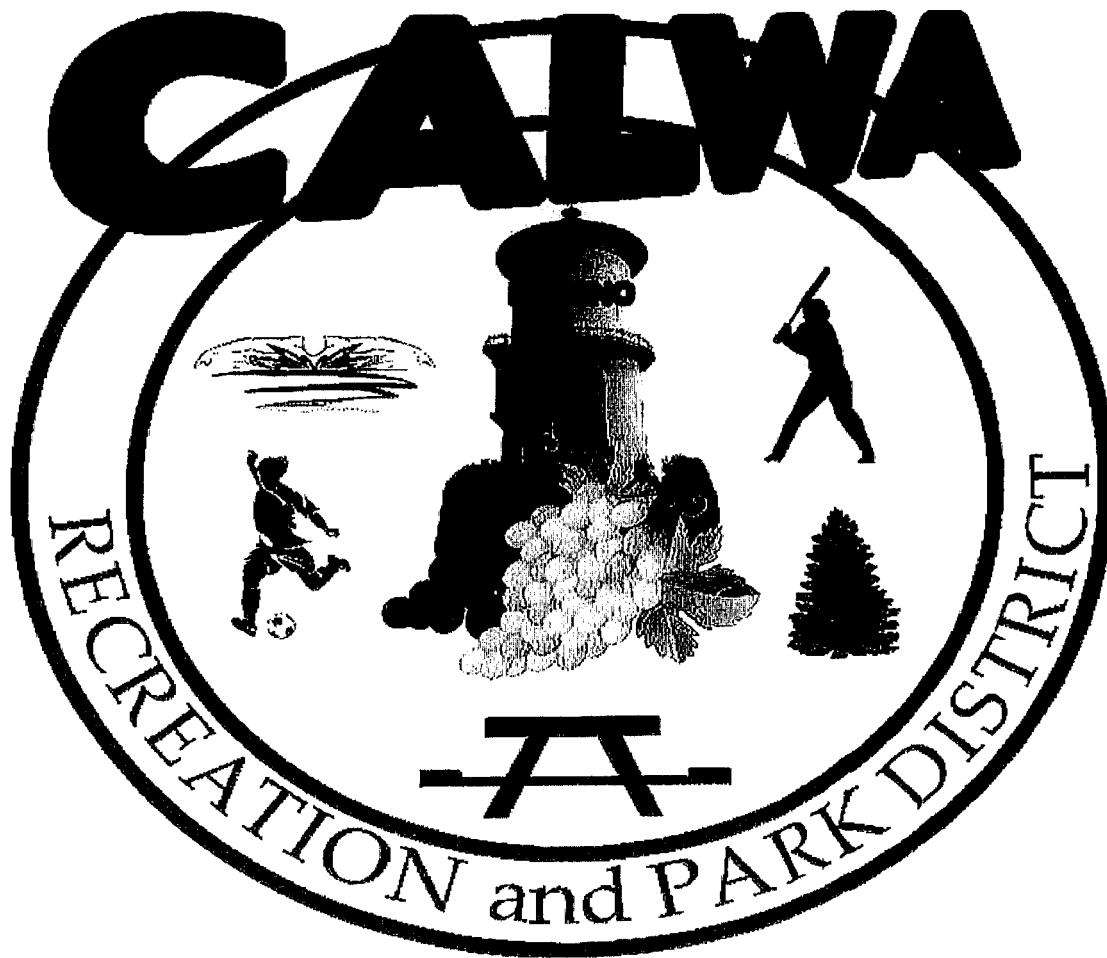


Calwa Recreation and Park District

Final Budget

FY 2021/2022



4545 E. Church Avenue, Fresno Ca. 93725

Calwa Recreation and Park District

Board Members and Employees

FY 2021/2022

Chair - Esmeralda Zamora

Vice Chair - Raul Guerra

Board Member - Jose Luis Sanchez

Board Member - Laura Garcia

Board Member - Mary Rosales

Board Secretary/District Administrator

Adam Ramos

Full-Time Employees

Erica Linares - Office Manager

Daniel Turrubiatez-Maintenance Supervisor

Part-Time Employees

Juana Torres-Summer Program Coordinator

Ulysses S. Grant III- Maintenance

Edgardo Arteaga Cortez

21/22

Calwa Recreation and Park Revenue FY 20-21													
	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Total
FY 19-20 Carryover	0	0	0	0	0	0	0	0	0	0	0	\$ 254,308.24	\$ 254,308.24
Tax Apportionment	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Taxes/RDA	0	0	0	0	0	0	0	0	0	0	0	\$ 114,888.49	\$ 114,888.49
Events/Rental	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 600.00	\$ 650.00	\$ 600.00	\$ 6,350.00
Grants	0	0	0	0	0	0	0	0	0	0	0	\$ 10,000.00	\$ 10,000.00
Donabons	0	0	\$ 3,700.00	\$0.00	\$2,600.00	\$1,500.00	0	0	0	0	0	\$ 5,000.00	\$ 12,800.00
Balance													\$ 398,346.73

EST REV FY: 21/22

Events/Rentals	Monthly	Year Amount
After School Prog.	\$ -	\$ -
Zumba 10-11 am	\$225	\$2,700
Zumba Extra Time	\$225	\$2,700.00
Zumba 630-730 pm	\$225.00	\$2,700.00
Zumba 730-830 pm	\$225.00	\$2,700.00
Concession Stand	\$ 500.00	\$ 6,000.00
Recycling Center	\$600.00	\$7,200.00
Field Rentals	\$ 150.00	\$ 1,800.00
Picnic Rentals	\$ 100.00	\$ 1,200.00
Hall Rental	\$500.00	\$ 6,000-8,000
Sports Sponsors	\$200.00	\$2,400.00
Totals		\$35,400.00

Grants	
COVID Grant	\$ 10,000.00
Donabons	\$ 8,700.00

TOTAL \$ 482,446.73

BACKGROUND INFORMATION

PREVIOUS FY CARRYOVER: Funds held in District Bank Accounts, excluding outstanding liabilities. (uncashed checks, bills received prior to June 30th but unpaid, etc...)

PROPERTY TAXES: Property taxes paid by Calwa Recreation & Park District property owners which is collected by the Fresno County Auditor-Controller/Treasurer-Tax Collector through assessments based on property values.

* Fifty percent of the funds expected in the fiscal year are deposited into the District's Account in January of each year. The account is administered by the Fresno County Auditor-Controller/Treasurer-Tax Collector's Office. Forty-five percent is deposited in April and the remaining five percent in June.

* Additional funds from 'unsecured property taxes' are deposited in February of each year but can't be used for budgeting purposes because they fluctuate erratically from year to year and therefore very unreliable.

RDA TAX INCREMENT: These are funds that formerly would have been distributed to Redevelopment Agencies as a tax increment are deposited into a Redevelopment Trust Fund and used to pay obligations listed on the Redevelopment Obligations (EOPS/ROPS). Any remaining funds in the trust fund, plus any unencumbered redevelopment cash and funds from asset sales, are distributed to the local agencies such as the Calwa Recreation & Park District. These 'pass-through' funds are deposited into the District's accounts by the County and deposited in January and June.

* The District also receives additional 'ABX1 26' funds which are generated using a formula related to the former Redevelopment Agency's debt. Those funds are deposited in February but also can not be used for budgeting purposes because they can't be predicted far in advance of when they might be available, if available at all.

EVENT REVENUE: Funds collected from special events such as the Hmong New Year Festival, Art Wall festival and any miscellaneous events that require substantial park space.

HALL RENTAL REVENUE: Monies paid to lease the Community Center Main Hall (excluding deposit fees). Current fees are set at \$100.00 for the first two hours and \$75.00 each additional hour or \$400.00 for the whole day. A \$200.00 deposit is required but returned if there are no damages to the facility. \$50 Cleaning

PICNIC RENTAL REVENUE: Funds collected to reserve any of the five picnic areas at Calwa Park. Renters pay \$35.00 per picnic area, an additional \$15.00 if they require electricity.

FIELD RENTAL REVENUE: Monies collected to reserve any of the athletic fields at Calwa Park. The public may rent any of the three full size soccer/baseball fields, the grassy area south of the Hall, a basketball court, and one tennis court. Renters pay:

Soccer Fields:

Regular Adults * \$50.00/game Lights \$30.00/an hour
Non Profit Adults \$40.00/game Lights \$24.00/an hour
Regular Youth \$35.00/game Lights \$25.00/an hour
Non Profit Youth \$30.00/game Lights \$20.00/an hour

Softball Fields \$25.00/game or two hours Lights \$30.00/an hour

ZUMBA REVENUE: Rent Payments made by Zumba Instructors to reserve the Center Hall for one hour Mondays through Fridays. Instructors in the morning pay \$100.00 monthly and evening instructors pay \$200.00 monthly.

RENT PAYMENTS: Revenue collected from holders of long term leases on certain areas of Calw Park. These include the Concession Stand, Recycling Center, and Boxing.

Concession Stand: \$500.00/monthly

Recycling Center \$600.00/monthly

Calwa Park FY 20-21 Adopted Budget

Calwa PRELIM Budget FY 20-21 (PL Adopted)	
	Total
Employee Cost	
Employee Salaries	\$ 200,000.00
Overtime	\$ 1,000.00
Payroll Taxes	\$ 25,000.00
Payroll Fees	\$ 1,920.00
Director Stipends	\$ 7,500.00
Workers Compensation	\$ 16,608.97
HR miscellaneous	\$ 1,500.00
Total	\$ 253,528.97
Expenses	
Audit	\$ 10,000.00
Bank Fees	\$ -
Cleaning Supplies	\$ 5,700.00
District Counsel	\$ 12,000.00
District Board Elections	\$ -
Electricity	\$ 33,000.00
Equipment Fuel	\$ 1,200.00
Event Costs	\$ 5,000.00
Fresno Co Service Fees	\$ -
Liability Insurance	\$ 13,991.00
Internet	\$ 1,344.00
Landline Phone	\$ 2,220.00
Mobile Phone	\$ 1,475.00
Memberships	\$ 1,860.00
Mileage	\$ 100.00
Office Equipment	\$ 2,000.00
Office Supplies	\$ 1,680.00
Professional Development	\$ 1,000.00
Recreation programs	\$ 6,000.00
Repairs and Maintenance	\$ 45,000.00
Security	\$ 1,500.00
Security Monitoring System	\$ 625.00
Technology Services	\$ 2,055.00
Trash Disposal	\$ 3,150.00
Ligthing Loan	\$ 21,512.00
water	\$ 30,000.00
TOTALS	\$ 202,412.00
GRAND TOTAL: \$455,940.97	

ACTUAL FINAL Budget FY 20-21	
	Total
Employee Cost	
Employee Salaries	\$ 203,650.00
Payroll Taxes	\$ 23,450.00
Payroll Fees	\$ 1,920.00
Director Stipends	\$ 7,500.00
Workers Compensation	\$ 16,608.97
HR miscellaneous	\$ 1,300.00
Total Employee Cost	\$ 254,428.97

	Total
Expenses	
Audit	8000
Bank Fees	0
Cleaning Supplies	5850
District Counsel	12000
Electrical Loan	21512.92
Electricity	33000
Equipment Fuel	1020
Event Costs	4300
Fresno Co Service Fees	0
Liability Insurance	13991
Internet	1344
Landline Phone	2220
Mobile Phone	1475
Memberships	1860
Mileage	80
Office Equipment	2000
Office Supplies	1680
Professional Development	1000
Recreation programs	5000
Repairs and Maintenance	45000
Security	1000
Security Monitoring System	625
Technology Services	2055
Trash Disposal	3150
Vehicle leasing/Financing	0
water	34000
Total Ops Cost	\$ 202,162.92

FY 20/21 ACT Expense	
Expenses	
Audit	\$ -
Bank Fees	\$ -
Cleaning Supplies	\$ 923.00
District Counsel	\$ 4,245.00
District Board Elections	\$ -
Electricity	\$ 10,135.00
Equipment Fuel	\$ 1,288.86
Event Costs	\$ 5,663.60
Fresno Co Service Fees	\$ -
Liability Insurance	\$ 13,991.00
Internet	\$ 546.96
Landline Phone	\$ 2,423.81
Mobile Phone	\$ 1,440.38
Memberships	\$ 1,817.00
Mileage	\$ -
Office Equipment	\$ 2,176.43
Office Supplies	\$ 1,121.44
Professional Development	\$ 1,000.00
Recreation programs	\$ 77.72
Repairs and Maintenance	\$ 31,408.79
Security	\$ -

Security Monitoring System	\$	2,867.83
Technology Services	\$	2,125.19
Trash Disposal	\$	3,016.34
Ligthing Loan	\$	21,512.00
water	\$	25,173.51
TOTALS	\$	132,953.86
ACT FY: 20/21		
Employee Cost		
Employee Salaries	\$	89,982.86
Overtime	\$	-
Payroll Taxes	\$	27,333.98
Payroll Fees	\$	2,056.84
Director Stipends	\$	7,500.00
Workers Compensation	\$	16,608.97
HR miscellaneous	\$	672.00
ACT FY: 20/21 Totals	\$	144,154.65

Background Information:

Employee Salaries were based on the following pay rates and estimated hours of work:

Position

- (1) District Administrator (FT): **\$41,760.00**
- (1) Administrative Assistant. (FT): \$32,760.00
- (1) Maint. Supervisor (FT): \$32,760.00
- (2) Park Maint. (PT): \$39,500.00
- (1) Park Maint. (As needed): \$ 2,000.00

Average per pay period: \$6,659.48 ~~00~~

7% Contingency: \$10,414.60

TOTAL: \$159,195.00

FT = Full Time

PT = Part Time

Pay Periods = 2 weeks

District Payroll Taxes are the portion of Federal and State taxes that are the responsibility of the District.

Payroll Fees are calculated by the District's payroll processing contractor, ADP, and are based on the number of pay periods, the checks being generated in each of those pay periods and fees charged to process required tax documents (such as the Employer's Quarterly Federal Tax Return, California Quarterly Contribution Return and Report of Wages).

Workers' Compensation: For the 2021/22 FY was paid for in the previous FY as required by our provider, the Special District Risk Management Authority (SDRMA). Funds allocated in the 2022/23 Fiscal Year are reserved for the District's payment of the anticipated 2017/18 Fiscal Year premium. These figures may increase or decrease because they are estimates, based on payroll periods in the 2020/2021 Fiscal Year. They are also contingent on the District's active participation in SDRMA's Credit Incentive Program.

If the District underestimated the payroll numbers during the months in which it was covered through SDRMA in the 2015/16 Fiscal, the District will need to pay the difference. If the District overestimated payroll numbers, it will be reimbursed the portion of the premium overpaid. These under/overestimates are not included in budget estimates for the 2021/22 Fiscal Year.

Membership fees have been reserved for the District's participation in the California Districts Association and the California Association of Recreation and Park Districts.

Mileage costs incurred by staff to conduct District business is reimbursable at a rate of \$0.20 per mile.

Office Equipment costs include the lease of the office copier and the occasional purchase of wiring or other devices needed for the District to carry out its operations.

Office Supplies tracked in this category include paper, ink, pens, binders, dividers, file folders and other miscellaneous supplies.

Professional Development expenses include costs associated with travel and attendance at conferences and professional training seminars, including those organized by the CSDA and CARPD.

Recreational Programs require materials such as sports equipment, art supplies, and small prizes used as incentives for program participants and other recreational equipment. Expenses incurred to carry out program activities will be tracked in this category.

Repairs and Maintenance costs tracked in this line item will cover small expenses for anything that gets damaged or defaced on District Property. They include but are not limited to sprinklers, windows, graffiti removal, air conditioning unit repair, faucets, toilets, water lines, lights and door knobs.

Security fees are paid to Sonitrol to cover monitoring fees from 9 PM to 8 AM every day. **Security Monitoring System** fees for Ring Camera system. Purchase new cameras.

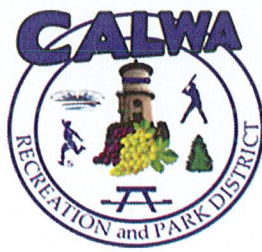
Technology Services will be utilized to maintain the District's website, provide email and the occasional technical support offered by private consultants.

Trash Disposal fees are paid to Mid Valley Disposal to pick up a regular trash bin, green waste bin and a recyclable material bin once per week.

Water Fees are paid to the City of Fresno since we are connected to their system.

Electrical Lighting Loan: new field lighting were installed in 2021, the cost for the lighting equipment will be paid out to De Lage Landen Public Finance LLC for a fixed monthly payment.

Swimming Pool Maintenance: pool maintenance costs associated with cleaning supplies and labor.



General Ledger Deposits

FY 20/21

Month	Amount
July 2020	302,941.74
Aug 2020	322,091.71
Sep 2020	322,091.71
Oct 2020	322,509.72
Nov 2020	287,650.92
Dec 2020	247,650.92
Jan 2021	351,421.97
Feb 2021	356,364.18
Mar 2021	323,552.20
Apr 2021	326,329.83
May 2021	369,322.80
June 2021	369,196.73

FY 20/21

Citwa Park FY 17-18 Adopted Budget

	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	YTD TOTAL	Total	Dollar	Percentage left
Employee Cost	\$ 17,647.00	\$ 15,547.00	\$ 16,547.00	\$ 22,878.00	\$ 15,547.00	\$ 15,547.00	\$ 15,547.00	\$ 15,547.00	\$ 15,547.00	\$ 22,879.00	\$ 16,547.00	\$ 19,102.00		\$ 208,882.00		
Payroll Salaries	\$ 4,770.40	\$ 4,365.98	\$ 8,440.96	\$ 6,995.37	\$ 7,054.89	\$ 11,299.32	\$ 3,487.65	\$ 7,067.64	\$ 11,480.19	\$ 2,169.00	\$ 7,884.03	\$ 1,392.00		\$ 79,913.70	\$ 128,968.30	100.00%
Payroll Taxes	\$ 1,392.00	\$ 1,392.00	\$ 1,392.00	\$ 2,169.00	\$ 1,392.00	\$ 1,392.00	\$ 1,392.00	\$ 1,392.00	\$ 1,392.00	\$ 2,169.00	\$ 1,392.00	\$ 1,392.00		\$ 18,256.00		
Payroll Fees	\$ 1,212.98	\$ 1,079.47	\$ 3,066.59	\$ 2,098.83	\$ 2,079.80	\$ 3,672.75	\$ 1,152.21	\$ 2,347.02	\$ 3,484.27	\$ 1,993.78	\$ 2,088.88	\$ 208.00		\$ 24,236.58	\$ (5,978.58)	100.00%
Director Stipends	\$ 220.12	\$ 138.28	\$ 138.28	\$ 138.28	\$ 138.28	\$ 150.98	\$ 145.02	\$ 145.02	\$ 145.02	\$ 149.49	\$ 145.02	\$ 208.00		\$ 2,496.00		
Workers Compensation	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 1,000.00		\$ 7,500.00		
HR miscellaneous	\$ 8,000.00	\$ 1,101.41	\$ -	\$ 2,418.33	\$ -	\$ 421.37	\$ 639.45	\$ 421.37	\$ -	\$ 704.39	\$ 339.79	\$ -		\$ 6,411.51	\$ 1,088.49	100.00%
Total	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00		\$ 1,278.00		
ACT TOTALS	\$ 28,466.00	\$ 18,366.00	\$ 18,866.00	\$ 25,974.00	\$ 17,866.00	\$ 17,866.00	\$ 17,866.00	\$ 17,866.00	\$ 17,991.00	\$ 26,100.00	\$ 18,991.00	\$ 22,046.00		\$ 248,389.00		
Savings Of	\$ 19,641.99	\$ 6,685.14	\$ 11,645.23	\$ 5,116.63	\$ 9,279.71	\$ 15,498.46	\$ 5,665.90	\$ 9,981.05	\$ 15,108.48	\$ 9,915.53	\$ 10,759.72			\$ 125,543.28	\$ 1,426.00	100.00%
Savings Of	\$ 8,824.01	\$ 11,680.86	\$ 7,220.77	\$ 14,310.49	\$ 8,586.29	\$ 2,367.54	\$ 12,200.10	\$ 8,009.95	\$ 2,881.52	\$ 16,184.47	\$ 8,231.28			\$ 248,389.00		
Expenses	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21		Total		
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 8,000.00	\$ 1,060.00	100.00%
Bank Fees	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00		\$ 264.00	\$ 250.00	100.00%
Cleaning Supplies	\$ 1,200.00	\$ 500.00	\$ 500.00	\$ 400.00	\$ 500.00	\$ 300.00	\$ 350.00	\$ 500.00	\$ 800.00	\$ 350.00	\$ 500.00	\$ 500.00		\$ 6,400.00	\$ 6,135.69	100.00%
District Counsel	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00		\$ 12,000.00	\$ 8,055.00	100.00%
District Board Elections	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 780.00	\$ 390.00	\$ -		\$ 3,945.00	\$ -	
Electricity	\$ 3,050.00	\$ 2,650.00	\$ 3,750.00	\$ 2,750.00	\$ 2,610.00	\$ 3,050.00	\$ 2,750.00	\$ 3,150.00	\$ 2,800.00	\$ 3,650.00	\$ 3,150.00	\$ 2,838.00		\$ 36,198.00	\$ 26,755.08	100.00%
Equipment Fuel	\$ 114.00	\$ 150.00	\$ 140.00	\$ 118.00	\$ 125.00	\$ 65.00	\$ 180.00	\$ 150.00	\$ 130.00	\$ 118.00	\$ 97.00	\$ 118.00		\$ 1,505.00	\$ 326.01	100.00%
Event Costs	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00		\$ 2,700.00	\$ 1,178.99	100.00%
Fresno Co Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,464.72	\$ 1,668.53	\$ -	\$ 413.13	\$ 178.84	\$ 147.16	\$ 769.68		\$ 750.00	\$ 1,191.19	44.12%
Liability Insurance	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 5,000.00	\$ 750.00	100.00%
Internet	\$ 180.00	\$ 170.00	\$ 210.00	\$ 166.00	\$ 210.00	\$ 210.00	\$ 200.00	\$ 166.00	\$ 210.00	\$ 210.00	\$ 170.00	\$ 201.00		\$ 11,940.65	\$ (1,940.65)	100.00%
Landline Phone	\$ 120.00	\$ 160.00	\$ 120.00	\$ 120.00	\$ 160.00	\$ 160.00	\$ 130.00	\$ 120.00	\$ 160.00	\$ 250.00	\$ 160.00	\$ 210.00		\$ 2,303.00	\$ 1,793.37	100.00%
Mobile Phone	\$ 368.22	\$ 181.47	\$ 180.69	\$ 180.69	\$ 182.78	\$ 182.06	\$ 183.26	\$ 184.72	\$ 183.48	\$ 184.29	\$ 206.15	\$ 210.00		\$ 1,870.00	\$ (347.81)	100.00%
Memberships	\$ 105.54	\$ 106.07	\$ 104.43	\$ 144.36	\$ 126.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 122.02	\$ 122.02	\$ 122.07		\$ 1,440.00	\$ 121.69	100.00%
Mileage	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ 1,457.00	\$ -	\$ -	\$ -	\$ 360.00	\$ -	\$ -		\$ 1,920.00	\$ 1,560.00	100.00%
Office Equipment	\$ 210.00	\$ 170.00	\$ 170.00	\$ 100.00	\$ 180.00	\$ 175.00	\$ 170.00	\$ 200.00	\$ 275.00	\$ 150.00	\$ 150.00	\$ 150.00		\$ 2,100.00	\$ 100.00	100.00%
Office Supplies	\$ 85.00	\$ 100.00	\$ 50.00	\$ 170.00	\$ 180.00	\$ 296.00	\$ 146.17	\$ 271.86	\$ -	\$ 131.00	\$ 85.00	\$ 85.00		\$ 1,930.85	\$ 159.15	100.00%
Professional Development	\$ -	\$ 304.08	\$ 161.39	\$ 183.47	\$ 84.28	\$ 52.56	\$ 44.33	\$ 120.89	\$ -	\$ 51.88	\$ -	\$ -		\$ 1,572.00	\$ 569.32	100.00%
Recreation Programs	\$ 600.00	\$ 500.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 308.00	\$ 450.00	\$ 450.00	\$ 450.00		\$ 4,858.00	\$ 880.00	100.00%
Repairs and Maintenance	\$ 2,500.00	\$ 2,500.00	\$ 8,000.00	\$ 4,800.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 3,500.00	\$ 3,500.00	\$ 2,500.00		\$ 52,300.00	\$ 4,858.00	100.00%
Security	\$ 2,632.27	\$ 1,873.95	\$ 1,035.25	\$ 1,164.76	\$ 1,247.93	\$ 2,071.06	\$ 1,387.33	\$ 1,095.44	\$ 928.52	\$ 1,442.09	\$ 16,488.41	\$ 500.00		\$ 31,358.01	\$ 20,941.99	100.00%
Security Monitoring System	\$ 10.00	\$ 10.00	\$ 10.00	\$ 260.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 260.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00		\$ 620.00	\$ 2,350.00	100.00%

Calwa Park FY 17-18 Adopted Budget

Technology Services	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00	\$ 120.00	\$ 120.00	\$ 100.00	\$ 90.00	\$ 100.00	\$ 2,815.94	\$ 52.00	\$ 52.00	\$ 2,919.94	\$ 1,170.00	\$ (2,299.94)	100%
Trash Disposal	\$ 104.98	\$ 104.98	\$ 104.98	\$ 29.98	\$ 104.98	\$ 221.37	\$ 104.98	\$ 150.00	\$ 884.96	\$ 104.98	\$ 104.98	\$ 100.00	\$ 90.00	\$ 1,664.84	\$ 3,000.00	\$ (494.84)	100%
Vehicle leasing/Financing	\$ 246.70	\$ 250.00	\$ 246.70	\$ 246.70	\$ 246.70	\$ 246.70	\$ 246.70	\$ 246.70	\$ 302.64	\$ 246.70	\$ 246.70	\$ 246.70	\$ 246.70	\$ 2,769.64	\$ 4,500.00	\$ 230.36	100%
water	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 162.53	\$ 162.53	\$ 162.53	\$ 162.53	\$ 162.53	\$ 162.53	\$ 162.53	\$ 162.53	\$ 162.53	\$ 162.53	\$ 1,867.58	\$ 35,000.00	\$ 2,632.42	100%
swimming pool maintenance	\$ 2,543.36	\$ 4,279.20	\$ 5,033.84	\$ 2,922.32	\$ 2,768.31	\$ 1,287.89	\$ 1,100.00	\$ 914.76	\$ 1,746.88	\$ 2,500.00	\$ 569.24	\$ 1,500.00	\$ 2,650.00	\$ 23,165.80	\$ 3,000.00	\$ 11,834.20	100%
Swimming Pool Construction	\$ -	\$ -	\$ 80,000.00	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 70,000.00	\$ -	\$ 3,000.00	\$ 250,000.00	100%
Total	\$ 18,251.00	\$ 16,812.00	\$ 101,032.00	\$ 15,766.00	\$ 16,287.00	\$ 65,828.00	\$ 26,752.00	\$ 13,978.00	\$ 63,905.00	\$ 13,901.00	\$ 12,864.00	\$ 84,544.00	\$ 111,322.86	\$ 449,920.00	\$ 338,597.14	\$ -	100%
Adopted Ops and PR	\$ 46,717.00	\$ 8,714.51	\$ 9,294.40	\$ 6,934.65	\$ 8,953.72	\$ 8,713.52	\$ 4,455.01	\$ 4,939.28	\$ 6,295.49	\$ 12,425.39	\$ 21,128.91	\$ 52.00	\$ 111,322.86	\$ 338,597.14	\$ -	\$ -	100%
Actuals Ops and PR	\$ 39,005.97	\$ 26,463.49	\$ 20,939.63	\$ 20,494.86	\$ 19,077.71	\$ 24,211.98	\$ 10,120.91	\$ 14,920.33	\$ 21,404.97	\$ 22,340.92	\$ 31,888.63	\$ 250,869.40	\$ 698,309.00	\$ 447,439.60	\$ -	\$ -	100%