



NORTH SUMMIT

— RECREATION —

Our Core Values

★ Community

- Opportunities for social connection
- Create a sense of belonging to something (team/community)
- Community pride and identity

★ Family Balanced

- Reasonable time commitments
- Reasonable financial commitments

★ Inclusive

- All ability levels (involve the beginners...challenge the advanced)
- All financial situations
- All cultures/races
- All ages

★ Growth

- Sports help develop values such as sportsmanship, respect, teamwork, integrity, hard work, safe-failure, effort, commitment, & perseverance.
- Take advantage of teachable moments (character and life-skills)
- Intentional skills development through structured training & coaching

★ Enjoyment

- Make it fun
- Inspire healthy lifestyles and fitness
- Promote life-long enjoyment of sport and active play

★ Stewardship

- Financial responsibility and transparency
- Efficient use of resources
- Partnerships and collaboration (volunteers, school distr, local businesses)

2021 Operating Budget

2021 North Summit Special Recreation District (NSSRD) Budget Overview

The 2021 budget was created using current operational plans and actual historical results of operations. The overall goal is to use taxes, reasonable registration fees, and other funds in a fiscally appropriate way to improve program offerings to the community. COVID has affected the 2020 program. In 2021 will look forward to being a great community partner!

The 2021 budget ends with a Net Income of \$22,419 for the year.

Debt Payments

A loan was taken out for 2020 operations from Summit County in anticipation of property tax revenue in December 2020 for repayment. Since NSSRD will be receiving the tax revenue in 2021, the loan will be moved to a three-year repayment with an additional advance in January of \$20,000 for 2021 operations. Repayment of the loan will occur in 3 years, and details can be reviewed in Schedule B.

Participant Registration Fees

The benefits we provide and the cost for family members is a delicate balance for the board. We want as many of the families who wish to participate in the opportunity to do so. NSSRD has fees much lower than our surrounding communities.

Most of the currently offered programs operate at a loss. Property taxes subsidize programs that are operating at a loss due to low registration fees. Baseball/Softball and Basketball operate with a higher subsidy than other sports. You can review details for the sports program on Schedule E.

In 2021, Baseball is the only sport that will have a minimal increase. It will increase by \$5 for each of the two age groups. Grades P to 4th will be \$55, and Grades 5th to 8th will be \$75.

Consideration of financial impacts on families is front of mind to the board; however, if fee increases happen, know it would be after careful consideration. Thank you in advance for your support.

We will also be offering scholarships for those families in financial distress so their athletes can participate. The annual total of all scholarships is \$5,000 and will be allocated out to each program.

New Programs

Gymkhana Horse Club will be a new program that will enhance our community involvement. Currently, the closest program is in Evanston, and many individuals from the North Summit area are involved in it. We believe we can recruit others from surrounding communities as well. There will be an increase in expenses to help get this program started in 2021.

Conclusion

We appreciate the support from both the county and community in helping to improve the North Summit Special Recreation District. As we look forward past 2020 and enter 2021, we anticipate a great sports year! We are expecting many athletes to enhance their skills and experience through continually improving programs!

Thank you!



2021 Income Statement Budget

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
Section I: Recreation Program Income and Expenses													
Recreation Programs Income													
Registration Income	\$ -	\$ -	\$ 2,000	\$ 4,500	\$ 13,596	\$ 1,583	\$ 4,083	\$ 5,804	\$ -	\$ -	\$ -	\$ 6,944	\$ 38,511
Less: Scholarships	\$ -	\$ -	\$ (260)	\$ (584)	\$ (1,765)	\$ (206)	\$ (530)	\$ (754)	\$ -	\$ -	\$ -	\$ (902)	\$ (5,000)
Net Registration Income:	\$ -	\$ -	\$ 1,740	\$ 3,916	\$ 11,831	\$ 1,378	\$ 3,553	\$ 5,050	\$ -	\$ -	\$ -	\$ 6,042	\$ 33,511
Recreation Program Expenses													
Sub Contractors													
Officials and Referees	\$ 2,667	\$ 2,667	\$ -	\$ 525	\$ 4,650	\$ 4,125	\$ -	\$ 1,463	\$ 1,463	\$ -	\$ -	\$ 2,667	\$ 20,225
Director	\$ -	\$ 1,600	\$ -	\$ 1,000	\$ 1,000	\$ 2,000	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ 9,600
Assistant Director	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Total Subcontractor:	\$ 2,667	\$ 8,267	\$ -	\$ 1,525	\$ 5,650	\$ 6,125	\$ -	\$ 1,463	\$ 5,463	\$ -	\$ -	\$ 2,667	\$ 33,825
Other Expenses													
Uniforms	\$ -	\$ 735	\$ 2,700	\$ 5,775	\$ -	\$ 250	\$ 1,869	\$ -	\$ -	\$ -	\$ 2,080	\$ -	\$ 13,409
Registration Transaction Fees	\$ 98	\$ 98	\$ 156	\$ 229	\$ 493	\$ 144	\$ 217	\$ 267	\$ 98	\$ 98	\$ 98	\$ 300	\$ 2,296
Sportsman Registration Software	\$ 219	\$ 219	\$ 219	\$ 219	\$ 219	\$ 219	\$ 219	\$ 219	\$ 219	\$ 219	\$ 219	\$ 219	\$ 2,625
New Program Development	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 10,000
Program Misc. Expense	\$ -	\$ -	\$ 150	\$ 150	\$ 6,500	\$ -	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ 900	\$ 8,000
Total Other Expenses:	\$ 1,150	\$ 1,885	\$ 4,058	\$ 7,206	\$ 8,045	\$ 1,446	\$ 3,287	\$ 1,469	\$ 1,150	\$ 1,150	\$ 3,230	\$ 2,252	\$ 36,330
Total Recreation Program Expenses:	\$ 3,817	\$ 10,152	\$ 4,058	\$ 8,731	\$ 13,695	\$ 7,571	\$ 3,287	\$ 2,931	\$ 6,613	\$ 1,150	\$ 3,230	\$ 4,918	\$ 70,155
Rec Program Net Income/Loss:	\$ (3,817)	\$ (10,152)	\$ (2,318)	\$ (4,815)	\$ (1,864)	\$ (6,193)	\$ 266	\$ 2,119	\$ (6,613)	\$ (1,150)	\$ (3,230)	\$ 1,124	\$ (36,644)



2021 Income Statement Budget

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
Section II: Non Sports Program Revenue and Administrative Expenses													
Income													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non Program Income:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 100,000	\$ -	\$ 110,000
Administration Expenses													
Compensation													
General Manager	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,530	\$ 1,530	\$ 1,530	\$ 1,530	\$ 1,530	\$ 18,150
Participation Incentive	\$ -	\$ -	\$ 26	\$ 58	\$ 177	\$ 21	\$ 53	\$ 75	\$ -	\$ -	\$ -	\$ 90	\$ 500
FICA/Medicare	\$ 115	\$ 115	\$ 115	\$ 115	\$ 115	\$ 115	\$ 115	\$ 117	\$ 117	\$ 117	\$ 117	\$ 117	\$ 1,388
Total Compensation:	\$ 1,615	\$ 1,615	\$ 1,641	\$ 1,673	\$ 1,791	\$ 1,635	\$ 1,668	\$ 1,722	\$ 1,647	\$ 1,647	\$ 1,647	\$ 1,737	\$ 20,038
Other Administrative Expenses													
Bank Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation Expenses	\$ 917	\$ 917	\$ 917	\$ 917	\$ 917	\$ 917	\$ 917	\$ 917	\$ 917	\$ 917	\$ 917	\$ 917	\$ 11,000
Office Supplies	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 600
Professional Services	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,346	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,267	\$ 15,279
Phone Services	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 600
Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,020	\$ 2,020
Misc.	\$ 100	\$ 244	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 155	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,399
Total Other Administrative Expenses:	\$ 2,383	\$ 2,527	\$ 2,383	\$ 2,462	\$ 2,383	\$ 2,383	\$ 2,383	\$ 2,438	\$ 2,383	\$ 2,383	\$ 2,383	\$ 4,404	\$ 30,898
Total Administrative Expenses:	\$ 3,998	\$ 4,142	\$ 4,024	\$ 4,136	\$ 4,175	\$ 4,019	\$ 4,051	\$ 4,161	\$ 4,030	\$ 4,030	\$ 4,030	\$ 6,141	\$ 50,937
Administrative Net Income/Loss:	\$ (3,998)	\$ (4,142)	\$ (4,024)	\$ (4,136)	\$ (4,175)	\$ (4,019)	\$ (4,051)	\$ (4,161)	\$ 5,970	\$ (4,030)	\$ 95,970	\$ (6,141)	\$ 59,063
Monthly Net Income:	\$ (7,815)	\$ (14,294)	\$ (6,342)	\$ (8,951)	\$ (6,038)	\$ (10,212)	\$ (3,785)	\$ (2,042)	\$ (643)	\$ (5,181)	\$ 92,739	\$ (5,017)	\$ 22,419
Year To Date Net Income:	\$ (7,815)	\$ (22,109)	\$ (28,451)	\$ (37,402)	\$ (43,440)	\$ (53,652)	\$ (57,438)	\$ (59,479)	\$ (60,123)	\$ (65,303)	\$ 27,436	\$ 22,419	

Budget Comparison

	Budget Dec-20	Actual Sep-20	Budget Dec-21	Budget Changes
Section I: Recreation Program Income and Expenses				
Recreation Programs Income				
Registration Income	\$ 30,000	\$ 8,850	\$ 38,511	\$ 8,511
Less: Scholarships	\$ (5,000)	\$ -	\$ (5,000)	\$ -
Net Registration Income:	\$ 25,000	\$ 8,850	\$ 33,511	\$ 8,511
Recreation Program Expenses				
Sub Contractors				
Officials and Referees	\$ 1,703	\$ 2,915	\$ 20,225	\$ 18,522
Director	\$ 5,259	\$ 800	\$ 9,600	\$ 4,341
Assistant Director	\$ 7,038	\$ 1,507	\$ 4,000	\$ (3,038)
Total Subcontractor:	\$ 14,000	\$ 5,222	\$ 33,825	\$ 19,825
Other Expenses				
Uniforms	\$ 10,000	\$ 2,532	\$ 13,409	\$ 3,409
Registration Transaction Fees	\$ 6,262	\$ 1,271	\$ 2,296	\$ (3,966)
Sportsman Registration Software	\$ 2,625	\$ 2,375	\$ 2,625	\$ -
New Program Development	\$ 5,000	\$ 177	\$ 10,000	\$ 5,000
Program Misc. Expense	\$ -	\$ (292)	\$ 8,000	\$ 8,000
Total Other Expenses:	\$ 23,886	\$ 6,063	\$ 36,330	\$ 12,443
Total Recreation Program Expenses:	\$ 37,886	\$ 11,285	\$ 70,155	\$ 32,268
Rec Program Net Income/Loss:	\$ (12,886)	\$ (2,435)	\$ (36,644)	\$ (23,758)
Section II: Non Sports Program Revenue and Administrative Expenses				
Income				
Property Taxes	\$ 80,000	\$ -	\$ 100,000	\$ 20,000
County Grant	\$ -	\$ 15,000	\$ 10,000	\$ 10,000
Interest Income	\$ 3,300	\$ 623	\$ -	\$ (3,300)
Non Program Income:	\$ 83,300	\$ 15,623	\$ 110,000	\$ 26,700
Administration Expenses				
Compensation				
General Manager	\$ 18,000	\$ 10,500	\$ 18,150	\$ 150
Staff Wages	\$ 2,000	\$ -	\$ -	\$ (2,000)
Participation Incentive	\$ -	\$ -	\$ 500	\$ 500
FICA/Medicare	\$ 1,377	\$ 828	\$ 1,388	\$ 11
Total Compensation:	\$ 21,377	\$ 11,328	\$ 20,038	\$ (1,339)
Other Administrative Expenses				
Bank Charges	\$ 36	\$ 24	\$ -	\$ (36)
Depreciation Expenses	\$ 2,068	\$ -	\$ 11,000	\$ 8,932
Office Supplies	\$ 500	\$ 48	\$ 600	\$ 100
Professional Services	\$ 3,000	\$ 3,923	\$ 15,279	\$ 12,279
Phone Services	\$ 578	\$ 384	\$ 600	\$ 23
Interest Expense	\$ -	\$ -	\$ 2,020	\$ 2,020
Misc.	\$ 10,000	\$ 1,265	\$ 1,399	\$ (8,601)
Total Other Administrative Expenses:	\$ 16,181	\$ 5,644	\$ 30,898	\$ 14,717
Total Administrative Expenses:	\$ 37,558	\$ 16,972	\$ 50,937	\$ 13,378
Administrative Net Income/Loss:	\$ 45,742	\$ (1,349)	\$ 59,063	\$ 13,322
Annual Net Income	\$ 32,855	\$ (3,784)	\$ 22,419	\$ (10,436)

Schedule A

Professional Services

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
Accounting	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 4,000
Marketing	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,200
Utah Local Governments Trust	\$ 267	\$ 267	\$ 267	\$ 267	\$ 267	\$ 267	\$ 267	\$ 267	\$ 267	\$ 267	\$ 267	\$ 267	\$ 3,200
Web Development	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 1,800
Grant Writing	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 5,000
URL Registration	\$ -	\$ -	\$ -	\$ 79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79
Total:	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,346	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,267	\$ 15,279

Misc.

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
Post Office Box	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55	\$ -	\$ -	\$ -	\$ -	\$ 55
Microsoft Office	\$ -	\$ 144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 144
General stuff	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,200
Total:	\$ 100	\$ 244	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 155	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,399

Registration Transaction Fees

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
Monthly Minimum Fees	\$ 98	\$ 98	\$ 98	\$ 98	\$ 98	\$ 98	\$ 98	\$ 98	\$ 98	\$ 98	\$ 98	\$ 98	\$ 1,179
Extra Registration Fees	\$ -	\$ -	\$ 58	\$ 130	\$ 394	\$ 46	\$ 118	\$ 168	\$ -	\$ -	\$ -	\$ 201	\$ 1,117
Total:	\$ 98	\$ 98	\$ 156	\$ 229	\$ 493	\$ 144	\$ 217	\$ 267	\$ 98	\$ 98	\$ 98	\$ 300	\$ 2,296

Schedule B: County Loan Re-Payment Amortization
2021 Budget

Date	New Loan	Payment	Rate	Term	Interest	Principle	Outstanding Balances
2021 County Loan							
1/31/2021	\$ 92,000		2.40%	3			\$ 92,000
12/31/2021		\$ 32,150			\$ 2,020	\$ 30,130	\$ 61,870
12/31/2022		\$ 32,150			\$ 1,485	\$ 30,665	\$ 31,205
12/31/2023		\$ 31,953			\$ 749	\$ 31,204	\$ 0

Schedule C: Cash Flow Projection

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Revenue	\$ -	\$ -	\$ 1,740	\$ 3,916	\$ 11,831	\$ 1,378	\$ 3,553	\$ 5,050	\$ -	\$ -	\$ -	\$ 6,042
Expenses less Depreciation	\$ 6,898	\$ 13,377	\$ 7,166	\$ 11,950	\$ 16,953	\$ 10,673	\$ 6,422	\$ 6,175	\$ 9,727	\$ 4,264	\$ 6,344	\$ 10,143
Beacon Hill Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Loan Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,150
Loan	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Balance	\$ 66,547	\$ 53,170	\$ 47,744	\$ 39,711	\$ 34,589	\$ 25,293	\$ 22,425	\$ 21,300	\$ 21,573	\$ 17,309	\$ 10,965	\$ 74,714

Schedule D: Registration Fees

Sport	Expected Months		Registration Fees
	Beginning	Ending	
Volleyball	March	March	All Ages: \$ 40
Flag Football	April	May	All Ages \$ 50
Baseball	May	June	Grades P-4 \$ 55 Grades 5-8 \$ 75
Equestrian: Gymkhana Horse Club	May	August	Per Day \$ 30
Tackle Football	July	September	All Ages: \$ 100
Soccer	August	September	Grades P-4 \$ 35 Grades 5-8 \$ 40
Basketball	December	February	Grades P-4 \$ 40 Grades 5-8 \$ 50

Schedule E: Athlete Registration Subsidy Summary
2021 Budget

Sport	Athletes	Per Athlete		
		Registration Fees	Program Expenses	Program Subsidy
Volleyball	50	\$ 40.00	\$ 37.70	\$ -
Equestrian: Gymkhana Horse Club	64	\$ 74.22	\$ 105.47	\$ (31.25)
Flag Football	90	\$ 50.00	\$ 54.44	\$ (4.44)
Baseball	220	\$ 61.80	\$ 76.25	\$ (14.45)
Football	25	\$ 100.00	\$ 144.00	\$ (44.00)
Soccer	115	\$ 36.70	\$ 41.25	\$ (4.55)
Basketball	160	\$ 43.40	\$ 103.63	\$ (60.23)

Note: Subsidies from property taxes allow registration fees to remain lower than similar programs in other communities.



Sport Profitability
Volleyball
 March

Age Group(s)	# of Participants	Reg Fee	Total
All Ages:	50	\$ 40	\$ 2,000
Total	50	\$ 40.00	\$ 2,000

Expenses

Jersey	Jersey Cost	Total Pay
Jersey	\$ 14.70	\$ 735

Officiating	# of Games	# of Refs	Per Game Pay	Ref Costs
Adult Referees	0	2	\$ 20.00	\$ -
Youth Referees	0	2	\$ 10.00	\$ -
			Total Cost	\$ -

Sport Directors	# of People	Season Pay	Total Pay
Director Season Pay	1	\$ 1,000	\$ 1,000
Assistants	0	\$ 250	\$ -
Other	0	\$ 250	\$ -
		Total Cost	\$ 1,000

Misc. Expenses	Type	Cost
Misc		\$ 150
		\$ -
	Total Cost	\$ 150

Total Expenses	\$ 1,885
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Per Participant Income	\$ 40
Per Participant Expense	\$ 38
Subsidy per Athlete	\$ -
Sport Net Income	\$ 115



Sport Profitability

Equestrian: Gymkhana Horse Club

May to August

Age Group(s)	# of Participants	Reg Fee	Weekends	Total
Lead Line	6	\$ 30.00	5	\$ 900
Walk Trot	8	\$ 15.00	5	\$ 600
Pee-Wee	8	\$ 15.00	5	\$ 600
Junior	8	\$ 15.00	5	\$ 600
Adult	8	\$ 15.00	5	\$ 600
Classic	6	\$ 15.00	5	\$ 450
Memberships	20.00	\$ 50	1	\$ 1,000
Total	64	\$ 74.22		\$ 4,750

Expenses

Jersey

	Jersey Cost	Total Pay
Jersey	\$ -	\$ -

Officiating

	# of Games	# of Refs	Per Game Pay	Ref Costs
Adult Referees	0	2	\$ -	\$ -
Youth Referees	0	2	\$ -	\$ -
			Total Cost	\$ -

Sport Directors

	# of People	Season Pay	Total Pay
Director Season Pay	1	\$ 1,000	\$ 1,000
Assistants	0	\$ 250	\$ -
Other	0	\$ 250	\$ -
		Total Cost	\$ 1,000

Misc. Expenses

Type	Cost
Barrels	3 \$ 150
Vertical Poles	6 \$ 200
Timer System	1 \$ 400
Arena Rental	\$ 500
Misc.	\$ 700
Insurance	\$ 800
Year-end awards	\$ 3,000
	Total Cost \$ 5,750

Total Expenses \$ 6,750

Per Participant Income	\$ 74
Per Participant Expense	\$ 105
Subsidy per Athlete	\$ 31
Sport Net Income	\$ (2,000)



Sport Profitability
Flag Football
 April-May

Age Group(s)	# of Participants	Reg Fee	Total
All Ages	90	\$ 50	\$ 4,500
Total	90	\$ 50.00	\$ 4,500

Expenses

Jersey	Jersey Cost	Total Pay
Jersey	\$ 30.00	\$ 2,700

Officiating	# of Games	# of Refs	Per Game Pay	Ref Costs
Adult Referees	30	1	\$ 20.00	\$ 600
Youth Referees	30	1	\$ 15.00	\$ 450
			Total Cost	\$ 1,050

Sport Directors	# of People	Season Pay	Total Pay
Director Season Pay	1	\$ 1,000	\$ 1,000
Assistants	0	\$ 400	\$ -
Other	0	\$ 250	\$ -
		Total Cost	\$ 1,000

Misc. Expenses	Type	Cost
Flags		\$ 150
		\$ -
	Total Cost	\$ 150

Total Expenses	\$ 4,900
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Per Participant Income	\$ 50
Per Participant Expense	\$ 54
Subsidy per Athlete	\$ 4
Sport Net Income	\$ (400)



Sport Profitability
Baseball/Softball
 May-June

Age Group(s)	# of Participants	Reg Fee	Total
Grades P-4	145	\$ 55	\$ 7,986
Grades 5-8	75	\$ 75	\$ 5,610
Total	220	\$ 61.80	\$ 13,596

Teams **18**
Weeks of Play **6**

Expenses

Uniform	Jersey Cost	Total Pay
Jersey	\$ 16.25	\$ 3,575
Hat	\$ 10.00	\$ 2,200
Pants	\$ -	\$ -
Total		\$ 5,775

Officiating	# of Games	# of Refs	Per Game Pay	Ref Costs
Adult Referees	110	1	\$ 30.00	\$ 3,300
Youth Referees	110	1	\$ 15.00	\$ 1,650
Score Keeper	110	2	\$ 15.00	\$ 3,300
			Total Cost	\$ 8,250

Sport Directors	# of People	Season Pay	Total Pay
Director Season Pay	1	\$ 2,000	\$ 2,000
Assistants	0	\$ 750	\$ -
Other	0	\$ 500	\$ -
		Total Cost	\$ 2,000

Misc. Expenses	Type	Cost
Misc.		\$ 150
Balls		\$ 300
Mounds		\$ 300
		\$ -
	Total Cost	\$ 750

Total Expenses \$ 16,775

Per Participant Income	\$ 62
Per Participant Expense	\$ 76
Subsidy per Athlete	\$ 14
Sport Net Income	\$ (3,179)



Sport Profitability
Tackle Football
 July - September

Age Group(s)	# of Participants	Reg Fee	Total
All Ages:	25	\$ 100	\$ 2,500

Total	25	\$ 100.00	\$ 2,500
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Teams	1
Weeks of Play	6

Expenses

Uniform	Jersey Cost	Total Pay
Jersey	\$ -	\$ -
Hat	\$ -	\$ -
Pants	5 \$ 50.00	\$ 250
Total		\$ 250

Officiating	# of Games	# of Refs	Per Game Pay	Ref Costs
Adult Referees	4	4	\$ 75.00	\$ 1,200
Youth Referees	0	1	\$ 35.00	\$ -
Total Cost				\$ 1,200

Sport Directors	# of People	Season Pay	Total Pay
Director Season Pay	2	\$ 1,000	\$ 2,000
Assistants	0	\$ 450	\$ -
Other	0	\$ 500	\$ -
Total Cost			\$ 2,000

Misc. Expenses	Type	Cost
Misc.		\$ 150
		\$ -
Total Cost		\$ 150

Total Expenses	\$ 3,600
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Per Participant Income	\$ 100
Per Participant Expense	\$ 144
Subsidy per Athlete	\$ 44
Sport Net Income	\$ (1,100)



Sport Profitability
Soccer
 August-September

Age Group(s)	# of Participants	Reg Fee	Total
Grades P-4	76	\$ 35	\$ 2,657
Grades 5-8	39	\$ 40	\$ 1,564
Total	115	\$ 36.70	\$ 4,221

Teams **14**
Weeks of Play **6**

Expenses

Uniform	Jersey Cost	Total Pay
Jersey	\$ 16.25	\$ 1,869
Hat	\$ -	\$ -
Pants	\$ -	\$ -
Total		\$ 1,869

Officiating	# of Games	# of Refs	Per Game Pay	Ref Costs
Adult Referees	86.25	1	\$ 20.00	\$ 1,725
Youth Referees	86.25	0	\$ 15.00	\$ -
			Total Cost	\$ 1,725

Sport Directors	# of People	Season Pay	Total Pay
Director Season Pay	1	\$ 1,000	\$ 1,000
Assistants	0	\$ 300	\$ -
Other	0	\$ 500	\$ -
		Total Cost	\$ 1,000

Misc. Expenses	Type	Cost
Misc		\$ 150
		\$ -
	Total Cost	\$ 150

Total Expenses \$ 4,744

Per Participant Income	\$ 37
Per Participant Expense	\$ 41
Subsidy per Athlete	\$ 5
Sport Net Income	\$ (523)



Sport Profitability
Basketball
 December-February

Age Group(s)	# of Participants	Reg Fee	Total
Grades P-4	106	\$ 40	\$ 4,224
Grades 5-8	54	\$ 50	\$ 2,720
Total	160	\$ 43.40	\$ 6,944

Teams **20**
Weeks of Play **8**

Expenses

Uniform	Jersey Cost	Total Pay
Jersey	\$ 13.00	\$ 2,080
Hat	\$ -	\$ -
Pants	\$ -	\$ -
Total		\$ 2,080

Officiating	# of Games	# of Refs	Per Game Pay	Ref Costs
Adult Referees	160	1	\$ 20.00	\$ 3,200
Youth Referees	160	1	\$ 10.00	\$ 1,600
Score Keepers	160	2	\$ 10.00	\$ 3,200
			Total Cost	\$ 8,000

Sport Directors	# of People	Season Pay	Total Pay
Director Season Pay	1	\$ 1,600	\$ 1,600
Assistants	8	\$ 500	\$ 4,000
Other	0	\$ 500	\$ -
		Total Cost	\$ 5,600

Misc. Expenses	Type	Cost
Misc		\$ 900
		\$ -
	Total Cost	\$ 900

Total Expenses \$ 16,580

Per Participant Income	\$ 43
Per Participant Expense	\$ 104
Subsidy per Athlete	\$ 60
Sport Net Income	\$ (9,636)