

# AMEND PARK DEVELOPMENT COUNCIL

2023 ANNUAL REPORT



MICHAEL MAYOTT, EXECUTIVE DIRECTOR  
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## AMEND PARK

Amend Park is a city park located at 5101 King Avenue East, operated and managed by Amend Park Development Council (APDC) under a Memorandum of Understanding (MOU) with the City of Billings, Montana. Amend Park is a pay to play park for scheduled events by APDC. Public use of the park is available at no cost outside of scheduled events. The park operates year round due to the addition of the turf field. The MOU requires APDC to provide a financial report of the years' activities and the next years' budget to the City of Billings Department of Parks and Recreation by its' January meeting for review and forwarding to the Billings City Council. This report and its attachments comply with the annual reporting requirements. Questions and/or comments may be directed to APDC Executive Director, Michael Mayott at [admin@amendpark.org](mailto:admin@amendpark.org) or by standard mail at Amend Park, PO Box 1231, Billings, MT 59103. APDC maintains a web site at: [www.amendpark.org](http://www.amendpark.org).

## AMEND PARK 2023 USAGE

Amend Park is principally used for the sport of soccer for participants of all ages. The soccer user groups include:

- Billings United Soccer Club
- Real Billings Soccer Club
- Yellowstone Soccer Association
- Billings Catholic Schools
- Billings Christian School
- Billings Home School
- Billings School District 2 High School
- Yellowstone Valley Adult Soccer Association

Amend Park is utilized by Billings High School lacrosse teams, Big Sky State Games and the City of Billings Parks and Recreation Department. The following chart details the user paid user groups and their usage for 2023:

| <b>Organization</b>                   | <b>Total Participants</b> | <b>Training Hours</b> | <b>Match Hours</b> |
|---------------------------------------|---------------------------|-----------------------|--------------------|
| Real Billings Soccer Club             | 1000                      | 4800                  | 3200               |
| Scorpion Youth Lacrosse               | 183                       | 878.4                 | 586                |
| Yellowstone Soccer Association Spring | 2038                      | 0                     | 1630               |
| Yellowstone Soccer Association Fall   | 1659                      | 0                     | 1327               |
| Yellowstone Valley Adult              | 90                        | 0                     | 144                |
| School District 2                     | 320                       | 2048                  | 512                |
| Billings Catholic High School         | 80                        | 512                   | 128                |
| Billings Home School                  | 20                        | 128                   | 32                 |
| Billings Christian School             | 20                        | 0                     | 32                 |
| Spring Competitive 2023               | 276                       | 1766.4                | 221                |

|   |              |               |               |
|---|--------------|---------------|---------------|
| Billings United Timber Youth League Spring 23 | 53           | 339.2         | 85            |
| Billings United Timber Youth League Summer 23 | 54           | 345.6         | 43            |
| Billings United Tots April 23                 | 25           | 160           | 0             |
| Billings United Tots May 23                   | 51           | 326.4         | 0             |
| Billings United Tots July 23                  | 32           | 204.8         | 0             |
| Billings United Tots August 23                | 24           | 153.6         | 0             |
| Billings United 3v3 Summer 23                 | 50           | 320           | 30            |
| Billings United Fall Competitive 2023         | 129          | 825.6         | 206           |
| Billings United Timber Youth League Fall 23   | 38           | 243.2         | 30            |
| Billings United Tots Fall 23                  | 49           | 313.6         | 0             |
| Billings United Winter 23                     | 57           | 364.8         | 0             |
| Billings United Eagle Mount                   | 20           | 12            | 0             |
| Billings United Magic City Soccer Tournament  | 1400         | 0             | 1080          |
| Montana Youth Soccer Association Tournament   | 300          | 0             | 1080          |
| Big Sky State Games (soccer / flag football)  | 250          | 0             | 1080          |
| <b>Totals</b>                                 | <b>8,218</b> | <b>13,742</b> | <b>10,367</b> |

## FEE STRUCTURE

APDC prides itself in not raising the user fees for the past six years. User fees are based upon the size of the field being used and its duration. Field sizes are calculated upon standard soccer field sizes for various age groups. Match fields are composed of full fields while training fields are composed of 1/2 fields. The standard time period for use is 1 1/2 hours. Users are charged an additional fee for the cost of lighting on the turf field. The fee structure is as follows:

User Fees are based upon field size utilized for the events Match Field Size (Match/Contest or 1.5 hours)

11 v 11 \$100

9 v 9 \$ 80

7 v 7 \$ 64

5 v 5 \$ 50

4 v 4 \$ 50

3 v 3 \$ 20

Training Fields (1.5 hours)

½ 11 v 11 \$ 50

½ 9 v 9 \$ 40

½ 7 v 7 \$ 32

½ 5 v 5 \$ 25

½ 4 v 4 \$ 25

3 v 3 \$ 20

(There is no cap or refund to fees)

Seminar Room rental - \$100 per event

Pavilion rental - \$100 per event.

# CONCESSIONS AND EMPLOYEES

Concessions are open on Saturday's during the spring and fall soccer seasons. The proceeds from concessions are used to keep the costs of operations at Amend Park down which translates into lower user fees. APDC prides itself in providing opportunities for high school students to work in its concession's operation. These students are typically very active in their high school activities and academics which precludes them from holding regular part-time employment. Concessions employed 10 high school students during 2023.

# FINANCIAL STATEMENTS

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01/04/24  
Accrual Basis

## Amend Park Development Council STATEMENT OF NET ASSETS As of December 31, 2023

|                                       | Dec 31, 23 |
|---------------------------------------|------------|
| <b>ASSETS</b>                         |            |
| <b>Current Assets</b>                 |            |
| Checking/Savings                      |            |
| Ckg - AMEND PARK DEVELOPMENT CO       |            |
| Without Restrictions                  | 85,935.24  |
| Total Ckg - AMEND PARK DEVELOPMENT CO | 85,935.24  |
| DA Davidson RESTRICTED ACCOUNT        | 100,655.11 |
| Total Checking/Savings                | 186,590.35 |
| Accounts Receivable                   |            |
| Accounts Receivable                   | 22,597.97  |
| Total Accounts Receivable             | 22,597.97  |
| Total Current Assets                  | 209,188.32 |
| <b>Fixed Assets</b>                   |            |
| Sound System                          |            |
| Accumulated Depreciation              | -3,144.69  |
| Sound System - Other                  | 22,012.82  |
| Total Sound System                    | 18,868.13  |
| Soccer Goal - Fusion (7x21)           | 5,250.00   |
| Traulsen Freezer                      |            |
| Accumulated Depreciation              | -771.29    |
| Traulsen Freezer - Other              | 5,399.00   |
| Total Traulsen Freezer                | 4,627.71   |
| <b>Equipment</b>                      |            |
| 2018 John Deer Gator                  |            |
| Accumulated Depreciation              | -5,200.00  |
| 2018 John Deer Gator - Other          | 26,000.00  |
| Total 2018 John Deer Gator            | 20,800.00  |
| Generator                             |            |
| Accumulated Depreciation              | -499.99    |
| Generator - Other                     | 499.99     |
| Total Generator                       | 0.00       |
| <b>AED</b>                            |            |
| Accumulated Depreciation              | -1,443.24  |
| AED - Other                           | 1,699.00   |

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Accrual Basis

**Amend Park Development Council**  
**STATEMENT OF NET ASSETS**  
As of December 31, 2023

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|                                       | <u>Dec 31, 23</u> |
|---------------------------------------|-------------------|
| Total AED                             | 255.76            |
| Toro 3500D Groundmaster               |                   |
| Accumulated Depreciation              | -1,252.00         |
| Toro 3500D Groundmaster - Other       | 2,187.00          |
| Total Toro 3500D Groundmaster         | 935.00            |
| 2019 Refrigerator                     |                   |
| Accumulated Depreciation              | -2,378.71         |
| 2019 Refrigerator - Other             | 2,879.00          |
| Total 2019 Refrigerator               | 500.29            |
| 2019 Utility Trailer                  |                   |
| Accumulated Depreciation              | -1,432.00         |
| 2019 Utility Trailer - Other          | 2,096.00          |
| Total 2019 Utility Trailer            | 664.00            |
| Lacrosse Goals                        |                   |
| Accumulated Depreciation              | -785.14           |
| Lacrosse Goals - Other                | 1,089.30          |
| Total Lacrosse Goals                  | 304.16            |
| 2019 9v9 Goals (5)                    |                   |
| Accumulated Depreciation              | -4,295.00         |
| 2019 9v9 Goals (5) - Other            | 6,875.00          |
| Total 2019 9v9 Goals (5)              | 2,580.00          |
| 2018 Sheds                            |                   |
| Accumulated Depreciation              | -3,102.44         |
| 2018 Sheds - Other                    | 6,206.12          |
| Total 2018 Sheds                      | 3,103.68          |
| 2018 0618 Full Size Goals (6)         |                   |
| Accumulated Depreciation              | -13,710.00        |
| 2018 0618 Full Size Goals (6) - Other | 13,710.00         |
| Total 2018 0618 Full Size Goals (6)   | 0.00              |
| LED Projector                         |                   |
| Accumulated Depreciation              | -2,250.00         |
| LED Projector - Other                 | 2,250.00          |
| Total LED Projector                   | 0.00              |
| 20180618 9v9 Goal                     |                   |

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Accrual Basis

**Amend Park Development Council**  
**STATEMENT OF NET ASSETS**  
As of December 31, 2023

|  | Dec 31, 23        |
|--|-------------------|
| Accumulated Depreciation                 | -1,350.00         |
| 20180618 9v9 Goal - Other                | 1,350.00          |
| <b>Total 20180618 9v9 Goal</b>           | <b>0.00</b>       |
| Painter - Kromer                         |                   |
| Accumulated Depreciation                 | -24,752.35        |
| Painter - Kromer - Other                 | 24,752.35         |
| <b>Total Painter - Kromer</b>            | <b>0.00</b>       |
| 20180213 Full Size Goals                 |                   |
| Accumulated Depreciation                 | -11,515.71        |
| 20180213 Full Size Goals - Other         | 10,890.00         |
| <b>Total 20180213 Full Size Goals</b>    | <b>-625.71</b>    |
| <b>Total Equipment</b>                   | <b>28,517.18</b>  |
| Furniture and Equipment                  |                   |
| Security System                          |                   |
| Accumulated Depreciation                 | -2,950.49         |
| Security System - Other                  | 2,950.49          |
| <b>Total Security System</b>             | <b>0.00</b>       |
| <b>Total Furniture and Equipment</b>     | <b>0.00</b>       |
| <b>Total Fixed Assets</b>                | <b>57,263.02</b>  |
| Other Assets                             |                   |
| 15 Foot Club Shelter                     |                   |
| Accumulated Depreciation                 | -1,086.79         |
| 15 Foot Club Shelter - Other             | 4,475.00          |
| <b>Total 15 Foot Club Shelter</b>        | <b>3,388.21</b>   |
| 21 Foot Portable Shelter #1              |                   |
| Accumulated Depreciation                 | -7,249.29         |
| 21 Foot Portable Shelter #1 - Other      | 29,850.00         |
| <b>Total 21 Foot Portable Shelter #1</b> | <b>22,600.71</b>  |
| <b>Total Other Assets</b>                | <b>25,988.92</b>  |
| <b>TOTAL ASSETS</b>                      | <b>292,440.26</b> |
| <b>LIABILITIES &amp; EQUITY</b>          |                   |
| Liabilities                              |                   |
| Current Liabilities                      |                   |
| Credit Cards                             |                   |

**Amend Park Development Council**  
**STATEMENT OF NET ASSETS**  
 As of December 31, 2023

|                                       | Dec 31, 23        |
|---------------------------------------|-------------------|
| Chase Inc                             | 556.85            |
| Total Credit Cards                    | 556.85            |
| Other Current Liabilities             |                   |
| *Payroll Liabilities                  | 1,873.77          |
| Total Other Current Liabilities       | 1,873.77          |
| Total Current Liabilities             | 2,430.62          |
| Total Liabilities                     | 2,430.62          |
| <b>Equity</b>                         |                   |
| <b>NET ASSETS</b>                     |                   |
| With Restrictions                     |                   |
| Net Assets - Temp Restricted          |                   |
| DA Davidson Turf Field Fund           | 12,500.00         |
| Net Assets - Temp Restricted - Other  | 350.00            |
| Total Net Assets - Temp Restricted    | 12,850.00         |
| Total With Restrictions               | 12,850.00         |
| Without Restrictions                  |                   |
| Net Assets - Unrestricted             |                   |
| Without Restrictions - Other          | 3,517.97          |
| Total Without Restrictions            | 211,143.99        |
| Total NET ASSETS                      | 223,993.99        |
| Retained Earnings                     | 17,711.74         |
| Net Income                            | 48,303.91         |
| Total Equity                          | 290,009.64        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>292,440.26</b> |

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Accrual Basis

**Amend Park Development Council**  
**Statement of Activities**  
**2020**

|                                | Jan - Dec 23 |
|--------------------------------|--------------|
| Ordinary Income/Expense        |              |
| Income                         |              |
| Insurance Rebate               | 325.15       |
| Painting Service               | 7,285.00     |
| Advertising Income             | 1,500.00     |
| Concession Revenues            | 55,785.86    |
| Contributions - Unrestricted   | 18,390.00    |
| Interest Income                | 553.38       |
| Other Types of Income          |              |
| Miscellaneous Revenue          | 3,632.62     |
| Total Other Types of Income    | 3,632.62     |
| Park User Fees                 | 221,562.52   |
| Total Income                   | 309,034.53   |
| Cost of Goods Sold             |              |
| Cost of Goods Sold             | 4,842.50     |
| Total COGS                     | 4,842.50     |
| Gross Profit                   | 304,192.03   |
| Expense                        |              |
| Mileage                        | 573.82       |
| Vehicle Registration           | 94.23        |
| Security System                | 2,807.50     |
| Referee Expense                | 3,519.00     |
| Alarm System                   | 158.00       |
| Accounting Fees                | 1,900.00     |
| cleaning Supplies              | 3,228.62     |
| *Payroll Expenses              | 43,825.86    |
| Advertising                    | 3,141.00     |
| Bank Service Charges           | 504.78       |
| Concessions                    | 250.00       |
| Concessions - Food             | 26,014.19    |
| Depreciation Expense           | 22,955.27    |
| Dues and Subscriptions         | 736.00       |
| Facilities and Equipment       |              |
| Equip Rental and Maintenance   | 400.00       |
| Rent, Parking, Utilities       | 5,706.50     |
| Total Facilities and Equipment | 6,106.50     |
| Field Expenses                 |              |
| Fuel & Gas Expense             | 1,493.80     |
| Signs                          | 420.00       |
| Paint                          | 25,656.75    |

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Accrual Basis

**Amend Park Development Council**  
**Statement of Activities**  
**2020**

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|                                 | Jan - Dec 23 |
|---------------------------------|--------------|
| Portable Toilets                | 4,015.45     |
| Turf Management                 |              |
| Turf Tank                       | 8,512.26     |
| Snow Plowing                    | 300.00       |
| 2nd Mowing                      | 7,172.34     |
| Grass Seed                      | 440.00       |
| Mowing, Weed Spraying Littler P | 0.00         |
| Turf Management - Other         | 39,667.82    |
| Total Turf Management           | 56,092.42    |
| Field Expenses - Other          | 800.00       |
| Total Field Expenses            | 88,478.42    |
| Insurance - Liability           | 4,764.32     |
| Insurance - Workers Comp        | 890.63       |
| Miscellaneous                   | 33.02        |
| Office Expense                  | 370.87       |
| Operations                      |              |
| Utilities                       |              |
| Gas & Electric                  | 10,258.20    |
| Pest Control                    | 842.22       |
| Water & Irrigation              | 1,074.48     |
| Total Utilities                 | 12,174.90    |
| Postage, Mailing Service        | 72.24        |
| Supplies                        | 480.37       |
| Telephone, Telecommunications   | 4,120.77     |
| Operations - Other              | -192.00      |
| Total Operations                | 16,656.28    |
| Payroll - Wages                 | 222.72       |
| Payroll Expenses                | 485.92       |
| Repairs                         |              |
| Building Repairs                | 17,656.58    |
| Equipment Repairs               | 10,413.84    |
| Field Maintenance               | 100.75       |
| Total Repairs                   | 28,171.17    |
| Total Expense                   | 255,888.12   |
| Net Ordinary Income             | 48,303.91    |
| Net Income                      | 48,303.91    |

|                                       | Actual to Budget |            | \$ Over Budget | Notes                           |
|---------------------------------------|------------------|------------|----------------|---------------------------------|
|                                       | Jan - Dec 23     | Budget     |                |                                 |
| <b>Ordinary Income/Expense</b>        |                  |            |                |                                 |
| <b>Income</b>                         |                  |            |                |                                 |
| insurance Rebate                      | 325.15           |            |                | State fund                      |
| Painting Service                      | 7,285.00         |            |                | Painting other fields           |
| Advertising Income                    | 1,500.00         | 4,000.00   | -2,500.00      |                                 |
| Concession Revenues                   | 55,785.86        | 61,870.55  | -6,084.69      |                                 |
| Contributions - Unrestricted          | 18,390.00        |            |                | PA System                       |
| Interest Income                       | 553.38           | 2.75       | 550.63         | DA Davidson                     |
| Other Types of Income                 |                  |            |                |                                 |
| Miscellaneous Revenue                 | 3,632.62         | 288.33     | 3,344.29       |                                 |
| <b>Total Other Types of Income</b>    | 3,632.62         | 288.33     | 3,344.29       |                                 |
| Park User Fees                        | 221,562.52       | 232,535.90 | -10,973.38     |                                 |
| <b>Total Income</b>                   | 309,034.53       | 298,697.53 | 10,337.00      |                                 |
| <b>Cost of Goods Sold</b>             |                  |            |                |                                 |
| Cost of Goods Sold                    |                  |            |                |                                 |
| <b>Total COGS</b>                     | 4,842.50         |            |                |                                 |
| <b>Gross Profit</b>                   | 304,192.03       | 298,697.53 | 5,494.50       |                                 |
| <b>Expense</b>                        |                  |            |                |                                 |
| Mileage                               | 573.82           |            |                |                                 |
| Vehicle Registration                  | 94.23            |            |                | Trailer                         |
| Security System                       | 2,807.50         |            |                | New System                      |
| Yellowstone Adult league              | 0.00             | 5,329.36   | -5,329.36      | Booked under Operations         |
| Referee Expense                       | 3,519.00         |            |                | Yellowstone Adult Soccer League |
| Alarm System                          | 158.00           | 354.00     | -196.00        | Old System                      |
| Accounting Fees                       | 1,900.00         | 100.00     | 1,800.00       |                                 |
| cleaning Supplies                     | 3,228.62         |            |                | Bathroom Supplies               |
| *Payroll Expenses                     | 43,825.86        | 31,103.04  | 12,722.82      |                                 |
| Advertising                           | 3,141.00         | 546.00     | 2,595.00       |                                 |
| Bank Service Charges                  | 504.78           | 576.38     | -71.60         |                                 |
| Concessions                           | 4,842.50         | 6,728.35   | -1,885.85      |                                 |
| Concessions - Food                    | 26,014.19        | 11,687.24  | 14,326.95      |                                 |
| Depreciation Expense                  | 22,955.27        | 25,913.46  | -2,958.19      | Non Cash                        |
| Dues and Subscriptions                | 736.00           | 736.00     | 0.00           | Chamber Dues                    |
| Facilities and Equipment              |                  |            |                |                                 |
| Equip Rental and Maintenance          | 400.00           |            |                | Parking Lot Light Rental        |
| Rent, Parking, Utilities              | 5,706.50         |            |                | Rental Equipment                |
| <b>Total Facilities and Equipment</b> | 6,106.50         |            |                |                                 |
| Field Expenses                        |                  |            |                |                                 |
| Fuel & Gas Expense                    | 1,493.80         | 35.56      | 1,458.24       |                                 |
| Signs                                 | 420.00           | 436.30     | -16.30         |                                 |
| Layout                                | 0.00             | 36.96      | -36.96         |                                 |
| Nets                                  | 0.00             | 1,137.50   | -1,137.50      |                                 |
| Paint                                 | 25,656.75        | 11,475.18  | 14,181.57      | Off set by painting Income      |
| Portable Toilets                      | 4,015.45         | 2,116.45   | 1,899.00       |                                 |

|                               |                   |                   |                     |
|-------------------------------|-------------------|-------------------|---------------------|
| <b>Turf Management</b>        |                   |                   |                     |
| Turf Tank                     | 8,512.26          |                   | Robot Lease Payment |
| Snow Plowing                  | 300.00            |                   |                     |
| 2nd Mowing                    | 7,172.34          |                   |                     |
| Grass Seed                    | 440.00            |                   |                     |
| Turf Management - Other       | 39,667.82         | 74,943.40         | -35,275.58          |
| <b>Total Turf Management</b>  | <b>56,092.42</b>  | <b>74,943.40</b>  | <b>-18,850.98</b>   |
| Field Expenses - Other        | 800.00            | 100.00            | 700.00              |
| <b>Total Field Expenses</b>   | <b>88,478.42</b>  | <b>90,281.35</b>  | <b>-1,802.93</b>    |
| Insurance - Liability         | 4,764.32          | 3,200.21          | 1,564.11            |
| Insurance - Workers Comp      | 890.63            |                   |                     |
| Miscellaneous                 | 33.02             | 50.00             | -16.98              |
| Office Expense                | 370.87            |                   |                     |
| <b>Operations</b>             |                   |                   |                     |
| <b>Utilities</b>              |                   |                   |                     |
| Gas & Electric                | 10,258.20         | 4,614.77          | 5,643.43            |
| Pest Control                  | 842.22            | 799.69            | 42.53               |
| Water & Irrigation            | 1,074.48          |                   |                     |
| Utilities - Other             | 0.00              | 2,554.34          | -2,554.34           |
| <b>Total Utilities</b>        | <b>12,174.90</b>  | <b>7,968.80</b>   | <b>4,206.10</b>     |
| Taxes & Licenses              | 0.00              | 2,187.34          | -2,187.34           |
| Postage, Mailing Service      | 72.24             | 79.05             | -6.81               |
| Supplies                      | 480.37            | 631.07            | -150.70             |
| Telephone, Telecommunications | 4,120.77          | 887.37            | 3,233.40            |
| Operations - Other            | -192.00           | 14,494.34         | -14,686.34          |
| <b>Total Operations</b>       | <b>16,656.28</b>  | <b>26,247.97</b>  | <b>-9,591.69</b>    |
| Other                         | 0.00              | -3.00             | 3.00                |
| Payroll - Wages               | 222.72            |                   |                     |
| Payroll Expenses              | 485.92            | 963.54            | -477.62             |
| <b>Repairs</b>                |                   |                   |                     |
| Building Repairs              | 17,656.58         |                   |                     |
| Equipment Repairs             | 10,413.84         |                   |                     |
| Field Maintenance             | 100.75            |                   |                     |
| <b>Total Repairs</b>          | <b>28,171.17</b>  |                   |                     |
| Uncategorized Expenses        | 0.00              | -1,093.64         | 1,093.64            |
| <b>Total Expense</b>          | <b>260,480.62</b> | <b>202,720.26</b> | <b>57,760.36</b>    |
| <b>Net Ordinary Income</b>    | <b>48,303.91</b>  | <b>95,977.27</b>  | <b>-47,673.36</b>   |
| <b>Net Income</b>             | <b>48,303.91</b>  | <b>95,977.27</b>  | <b>-47,673.36</b>   |

# 2024 BUDGET

|                                       | <u>Jan - Dec</u><br><u>24</u> |                     |                         |
|---------------------------------------|-------------------------------|---------------------|-------------------------|
| Ordinary Income/Expense               |                               | Capital Improvement |                         |
| Income                                |                               | Parking Lot Lights  | \$ 5,000                |
| insurance Rebate                      | 325.15                        | Turf Camera System  | <u>\$ 5,000</u>         |
| Painting Service                      | 7,285.00                      | <b>Total</b>        | <u><u>\$ 10,000</u></u> |
| Advertising Income                    | 1,500.00                      |                     |                         |
| Concession Revenues                   | 55,000.00                     |                     |                         |
| Contributions - Unrestricted          | 5,000.00                      |                     |                         |
| Interest Income                       | 500.00                        |                     |                         |
| Park User Fees                        | <u>221,562.52</u>             |                     |                         |
| <b>Total Income</b>                   | <u>291,172.67</u>             |                     |                         |
| <b>Gross Profit</b>                   | 291,172.67                    |                     |                         |
| Expense                               |                               |                     |                         |
| Mileage                               | 600.00                        |                     |                         |
| Security System                       | 3,000.00                      |                     |                         |
| Referee Expense                       | 3,500.00                      |                     |                         |
| Accounting Fees                       | 2,400.00                      |                     |                         |
| cleaning Supplies                     | 3,228.62                      |                     |                         |
| Advertising                           | 3,141.00                      |                     |                         |
| Bank Service Charges                  | 504.78                        |                     |                         |
| Concessions                           | 250.00                        |                     |                         |
| Concessions - Food                    | 26,014.19                     |                     |                         |
| Dues and Subscriptions                | 736.00                        |                     |                         |
| Facilities and Equipment              |                               |                     |                         |
| Equip Rental and Maintenance          | 1,200.00                      |                     |                         |
| Rent, Parking, Utilities              | <u>600.00</u>                 |                     |                         |
| <b>Total Facilities and Equipment</b> | 1,800.00                      |                     |                         |
| Field Expenses                        |                               |                     |                         |
| Fuel & Gas Expense                    | 1,500.00                      |                     |                         |
| Signs                                 | 500.00                        |                     |                         |
| Paint                                 | 25,656.75                     |                     |                         |
| Portable Toilets                      | 2,400.00                      |                     |                         |
| Turf Management                       |                               |                     |                         |
| Turf Tank                             | 8,000.00                      |                     |                         |
| Snow Plowing                          | 300.00                        |                     |                         |
| 2nd Mowing                            | 7,200.00                      |                     |                         |
| Grass Seed                            | 440.00                        |                     |                         |
| Turf Management - Other               | <u>40,000.00</u>              |                     |                         |
| <b>Total Turf Management</b>          | 55,940.00                     |                     |                         |
| Field Expenses - Other                | <u>800.00</u>                 |                     |                         |
| <b>Total Field Expenses</b>           | 86,796.75                     |                     |                         |

|                                      |                         |
|--------------------------------------|-------------------------|
| <b>Insurance - Liability</b>         | 4,764.32                |
| <b>Insurance - Workers Comp</b>      | 890.63                  |
| <b>Office Expense</b>                | 400.00                  |
| <b>Operations</b>                    |                         |
| <b>Utilities</b>                     |                         |
| <b>Gas &amp; Electric</b>            | 12,000.00               |
| <b>Pest Control</b>                  | <u>842.22</u>           |
| <b>Total Utilities</b>               | 12,842.22               |
| <b>Postage, Mailing Service</b>      | 120.00                  |
| <b>Supplies</b>                      | 600.00                  |
| <b>Telephone, Telecommunications</b> | <u>4,200.00</u>         |
| <b>Total Operations</b>              | 17,762.22               |
| <b>Payroll - Wages</b>               | 67,400.00               |
| <b>Payroll Expenses</b>              | 540.00                  |
| <b>Repairs</b>                       |                         |
| <b>Building Repairs</b>              | 12,000.00               |
| <b>Equipment Repairs</b>             | <u>12,000.00</u>        |
| <b>Total Repairs</b>                 | <u>24,000.00</u>        |
| <b>Total Expense</b>                 | <u>247,728.51</u>       |
| <b>Net Ordinary Income</b>           | <u>43,444.16</u>        |
| <b>Net Income</b>                    | <u><u>43,444.16</u></u> |