

# DYERSVILLE FAMILY AQUATIC CENTER

## SEASON EXPENDITURES / REVENUES

### EXPENSES

	2025	2024	2023	2022	2021	CLOSED 2020
<b>Personnel Services</b>						
Salaries	\$44,297.13	\$41,032.67	\$39,223.06	\$31,047.67	\$29,600.56	\$24,684.19
Part-time Salaries	\$77,674.25	\$74,085.33	\$65,885.88	\$82,814.20	\$64,529.37	\$1,229.00
FICA	\$7,442.76	\$7,026.90	\$6,429.84	\$6,999.09	\$5,788.50	\$1,575.00
Medicare	\$1,740.58	\$1,643.46	\$1,503.76	\$1,637.03	\$1,353.83	\$368.33
IPERS	\$4,181.44	\$3,873.44	\$3,702.65	\$2,760.94	\$2,794.25	\$2,330.05
S.U.I.	\$180.32	\$171.91	\$181.40	\$178.35	\$89.61	\$21.78
Uniform Allowance	\$883.00	\$1,171.00	\$813.22	\$1,310.06	\$882.40	\$0.00
Meetings/Training	\$1,404.41	\$2,115.00	\$1,479.50	\$1,218.00	\$1,272.50	\$1,245.00
Dental & Medical Insurance						
Dental, Medical, Group Insurance	\$16,970.71	\$14,127.02	\$9,594.58	\$5,878.94	\$5,600.72	\$4,769.45
<b>*Total Personnel Services:</b>	<b>\$154,774.60</b>	<b>\$145,246.73</b>	<b>\$128,813.89</b>	<b>\$133,844.28</b>	<b>\$111,911.74</b>	<b>\$36,222.80</b>
<b>Contractual</b>	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Telephone	\$0.00	\$0.00	\$79.13	\$321.90	\$514.46	\$478.94
Electricity	\$9,914.33	\$7,316.69	\$9,820.53	\$9,323.78	\$6,066.53	\$1,694.91
Gas/Heat	\$2,716.74	\$4,653.53	\$2,441.92	\$6,803.70	\$5,288.77	\$332.15
Registration/Inspection Fees	\$538.00	\$255.00	\$495.00	\$1,054.25	\$785.00	\$190.00
Dues/Subscriptions	\$2,252.17	\$90.00	\$0.00	\$0.00	\$1,223.26	\$0.00
Tests	\$43.00	\$514.50	\$694.25	\$71.75	\$173.20	\$0.00
Insurance Premiums	\$7,940.39	\$6,571.95	\$6,306.28	\$5,309.84	\$269.00	\$6,226.00
Sales Tax	\$3,812.06	\$3,527.92	\$3,685.82	\$3,639.23	\$3,073.00	\$34.00
Local Option Taxes	\$635.34	\$587.99	\$614.30	\$605.87	\$511.00	\$5.00
Contracted Service	\$8,747.00	\$1,716.25	\$15,962.35	\$682.00	\$0.00	\$336.00
Refunds	\$0.00	\$0.00	\$0.00	\$0.00	\$35.00	\$160.00
Legal Fees	\$0.00	\$0.00	\$250.00	\$231.00	\$0.00	\$0.00
Equipment Repairs	\$3,652.36	\$2,601.10	\$11,695.61	\$7,719.01	\$1,173.56	\$0.00
Capital Improvement/Equipment	\$15,560.00	\$12,500.00	\$77,985.89	\$18,250.00	\$0.00	\$1,990.00
<b>Total Contractual</b>	<b>\$55,811.39</b>	<b>\$40,334.93</b>	<b>\$130,031.08</b>	<b>\$54,012.33</b>	<b>\$19,112.78</b>	<b>\$11,447.00</b>
<b>Commodities</b>	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Supplies	\$13,478.48	\$10,657.70	\$14,960.06	\$18,011.78	\$9,335.98	\$704.32
Concession Stand Supplies	\$9,483.27	\$9,911.04	\$9,290.58	\$11,861.92	\$9,262.54	\$0.00
Maintenance	\$8,056.72	\$2,386.08	\$4,246.30	\$5,432.82	\$2,749.62	\$1,312.39
Equipment	\$750.00	\$0.00	\$0.00	\$1,049.00	\$0.00	\$0.00
<b>Total Commodites</b>	<b>\$31,768.47</b>	<b>\$22,954.82</b>	<b>\$28,496.94</b>	<b>\$36,355.52</b>	<b>\$21,348.14</b>	<b>\$2,016.71</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$242,354.46</b>	<b>\$208,536.48</b>	<b>\$287,341.91</b>	<b>\$224,212.13</b>	<b>\$152,372.66</b>	<b>\$49,686.51</b>

### REVENUE

	2025	2024	2023	2022	2021	2020
Pool Admissions/Passes/Parties	\$50,358.75	\$44,200.26	\$47,150.46	\$47,085.44	\$37,935.24	\$541.00
Concession Receipts	\$13,175.51	\$14,658.17	\$14,279.90	\$13,297.66	\$13,307.38	\$0.00
Lessons/Aerobics	\$30,805.00	\$29,150.00	\$25,835.00	\$25,381.64	\$29,285.01	-\$1.44
Uniform Reimbursements	\$512.00	\$815.00	\$475.00	\$840.00	\$653.50	\$0.00
<b>TOTAL REVENUE</b>	<b>\$94,851.26</b>	<b>\$88,823.43</b>	<b>\$87,740.36</b>	<b>\$86,604.74</b>	<b>\$81,181.13</b>	<b>\$539.56</b>
<b>NET LOSS</b>	<b>-\$147,503.20</b>	<b>-\$119,713.05</b>	<b>-\$199,601.55</b>	<b>-\$137,607.39</b>	<b>-\$71,191.53</b>	<b>-\$49,146.95</b>

\*Personnel Report totals from 4/1

10/1/2025

10/3/2024

10/1/2023

10/1/2022

10/1/2021

10/1/2020

\*G/L Accounting # change

10/1/2025