

LIVERMORE AREA RECREATION AND PARK DISTRICT

FINANCE COMMITTEE

MEETING NOTES

**MONDAY, OCTOBER 18, 2021
1:30 P.M.**

NOTICE: Coronavirus COVID-19

In accordance with the Ralph M. Brown Act (Cal. Gov. Code 54950-54963), as amended by Assembly Bill 361 (2021), members of the Livermore Area Recreation and Park District Finance Committee and staff participated in this meeting via Zoom teleconference. In the interest of maintaining appropriate social distancing, members of the public also participated in this meeting electronically.

Committee Members Present: Philip Pierpont, James E. Boswell

LARPD Staff Present: Mat Fuzie, Allie Ikeda, Jeffrey Schneider, Jill Kirk, David Weisgerber, Julie Dreher, Linda VanBuskirk, Michelle Newbould, Nancy Blair, Pamela Healy, Robert Sanchez, Vicki Wiedenfeld

Public Members Present: None

1. **Call to Order:** Committee Chair Pierpont called the meeting to order at 1:33 p.m.
2. **Public Comment:** None.
3. **Approval of the Minutes of the Finance Committee Meeting held on September 20, 2021:** The meeting minutes of September 20, 2021 were approved unanimously as submitted.
4. **Financial Update – Results through September:**

Business Services Manager Jeffrey Schneider shared his screen and provided an in-depth review of financial schedules (see attached) which detailed the following financial results through September 2021:

 - a) September is the first month where the District's ACERA costs reflect the impact of our June, 2021 Pension Obligation Bond issue, so of the \$202k favorable result through September in Salary and Benefits, ~\$83k is being driven by reductions to retirement expense. In FY21-22, the District will realize 10 months of ACERA savings that will almost exactly offset the cost of paying interest and principal on the bonds.
 - b) The District is modestly favorable in its salary and benefit spending to date with some hires a bit later than was assumed in the budget. Also important is the fact that we are able to wind down unemployment accruals while carefully monitoring unemployment claims to drive a favorable variance in that expense line.
 - c) Revenues are rebounding in ESS, and in Recreation – Aquatics, Youth/Adult Sports and Fitness are performing well vs plan. Challenges regarding mask requirements are hindering some of the rental business vs budget, but still these groups are working hard to build back their business.
 - d) Services and Supplies expense is dominated by water spend, which is \$142k above plan through September.

BSM Schneider shared his screen and led a discussion regarding the “Impact of POB General Fund Accounting.”

No Committee action was taken; however, the following action was suggested:

Action Item:

- While discussing the Salaries and Benefits view by unit, it was suggested that an isolated item be added regarding the Pension Obligation Bonds: net savings along with principal and interest expenses. It was suggested that this could be in the form of a bar graph and/or line graph, like those depicted in the original bond issuance presentation.

5. Update on Key Finance Initiatives:

BSM Schneider provided an update on the following matters:

- a. **Audit:** Finance Officer Julie Dreher and her team continue to focus on the provision of data to our Audit partner. The Committee will see more as the delivery of schedules and creation of the Management Discussion section of the audit is completed. We remain on schedule.
- b. **Consulting with OPAL:** Consultants for Microsoft Dynamics have been given a set of reports we would like to see automated in the new MS Dynamics world. New and enhanced reporting will be accessible whenever management/supervisor staff need it. The framework is there – it is now just a matter of implementation.
- c. **COVID-19 Relief:** Finance has submitted a request to the State for the District’s share of the State’s \$100 million Independent Special District COVID-19 Relief Funds. The District’s submission totaled \$5.7 million, with our share of funding expected to arrive sometime in January.
- d. **Policy:** The following policies are slated for review and updates: Reserves, purchasing, facility and asset disposal, employee discount, unclaimed property.

This item was discussion only and no committee action was taken.

6. Discussion and Possible Action Regarding Teleconference During a Proclaimed State of Emergency:

GM Fuzie reported that to continue holding committee meetings in a remote manner, a resolution is required to be passed every 30 days.

Action: Moved by Director Boswell, seconded by Director Pierpont, **approved Resolution No. 2723-c** determining to conduct meetings of the LARPD Finance Committee using teleconferencing pursuant to Government Code 54953, as amended by AB 361, for the period October 18, 2021 to November 17, 2021.

7. Board Policy No. 4060 – Committees of the Board of Directors – Review of Finance Committee Entries:

Committee members reviewed a redlined version of Board Policy No. 4060 – Committees of the Board of Directors and made suggested revisions to paragraphs 7, 7(a) and 7(c). These revisions will be combined into the complete redlined version along with revisions from the other committees (Personnel, Facilities, and Program) for presentation and review by the full Board at its November meeting.

8. Directors' Reports and Announcements:

Committee members discussed the relevance of continuing progress on the following items: reserve policy, cash flow, chart of accounts, strategic revenue issues, etc.

GM Fuzie asked Committee members if they would prefer to move the time of this committee meeting to a later start time. Committee members confirmed that the 1:30 p.m. is not a problem and will be maintained. However, Director Boswell indicated that he has received feedback from the public that the 2:00 p.m. start time of Board meetings is inconvenient to those who work during the day and are therefore unable to participate.

- The start time of Board meetings will be presented to the full Board for discussion and possible action regarding changing the current start time.

9. Adjournment: Chair Pierpont adjourned the meeting at 2:34 p.m.

/lvb



Livermore Area Recreation and Park District 10/18/21 Finance Committee

September 2021 Financials Review

Contents

- P3 Summary View: September, 2021 Results
- P4 Summary View: Year-to-date FY21-22
- P5 Revenue View: Year-to-date FY21-22
- P6 Salary and Benefits View: Year-to-date FY21-22
- P7 Services and Supplies View: Year-to-date FY21-22
- P8 Expenses by Type: Year-to-date FY21-22

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)
Summary View: ACTUAL Results For the Month of September, 2021

	FY19-20	FY20-21	FY21-22		Variance: Favorable/(Unfav)		Increase/(Decrease) vs prior years			
	Actual	Actual	Actual	Budget	\$	%	vs FY19-20	%	vs FY20-21	%
Revenue										
Taxes	\$427,612	\$459,479	\$452,114	\$471,525	(\$19,411)	(4%)	\$24,502	6%	(\$7,365)	(2%)
From Operations	889,559	357,130	416,360	474,251	(57,891)	(12%)	(\$473,199)	(53%)	\$59,230	17%
Total Revenue	\$1,317,171	\$816,609	\$868,474	\$945,776	(\$77,302)	(8%)	(\$448,697)	(34%)	\$51,865	6%
Salary and Benefits	1,158,816	1,022,957	876,225	982,578	106,353	11%	(\$282,591)	(24%)	(\$146,732)	(14%)
Services and Supplies	626,447	418,041	580,861	540,597	(40,264)	(7%)	(\$45,586)	(7%)	\$162,820	39%
Capital	0	0	0	0	0	-	\$0	-	\$0	-
Sub-total, Expenses	\$1,785,263	\$1,440,998	\$1,457,086	\$1,523,175	\$66,089	4%	(\$328,177)	(18%)	\$16,088	1%
Net Operating Results	(\$468,092)	(\$624,389)	(\$588,612)	(\$577,399)	(\$11,213)	(2%)	(\$120,520)	(26%)	\$35,777	6%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results Year-to-Date September, 2021 (month 3)

	FY19-20	FY20-21	FY21-22		Variance: Favorable/(Unfav)		Increase/(Decrease) vs prior years			
	Actual	Actual	Actual	Budget	\$	%	vs FY19-20	%	vs FY20-21	%
Revenue										
Taxes	\$510,165	\$511,351	\$478,982	\$476,575	\$2,407	1%	(\$31,183)	(6%)	(\$32,369)	(6%)
From Operations	2,492,717	893,965	1,554,620	1,647,101	(92,481)	(6%)	(\$938,097)	(38%)	\$660,655	74%
Total Revenue	\$3,002,882	\$1,405,316	\$2,033,602	\$2,123,676	(\$90,074)	(4%)	(\$969,280)	(32%)	\$628,286	45%
Salary and Benefits	3,777,555	2,898,999	2,729,006	2,931,258	202,252	7%	(\$1,048,549)	(28%)	(\$169,993)	(6%)
Services and Supplies	1,886,204	1,254,056	1,808,721	1,758,811	(49,910)	(3%)	(\$77,483)	(4%)	\$554,665	44%
Capital	0	8,795	0	0	0	-	\$0	-	(\$8,795)	(100%)
Sub-total, Expenses	\$5,663,759	\$4,161,850	\$4,537,727	\$4,690,069	\$152,342	3%	(\$1,126,032)	(20%)	\$375,877	9%
Net Operating Results	(\$2,660,877)	(\$2,756,534)	(\$2,504,125)	(\$2,566,393)	\$62,268	2%	\$156,752	6%	\$252,409	9%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Revenue View: ACTUAL Results Year-to-Date September, 2021 (month 3)

	FY19-20	FY20-21	FY21-22		Variance		Increase/(Decrease) vs prior years			
	Actual	Actual	Actual	Budget	\$	%	vs FY19-20	%	vs FY20-21	%
Tax Revenue										
Property Taxes	\$481,487	\$504,360	\$482,031	\$469,000	\$13,031	3%	\$544	0%	(\$22,329)	(4%)
Parcel Taxes	7,581	2,725	(4,396)	0	(4,396)	-	(11,977)	(158%)	(7,121)	(261%)
Other Taxes	21,097	4,266	1,347	7,575	(6,228)	(82%)	(19,750)	(94%)	(2,919)	(68%)
Total Tax Revenues	\$510,165	\$511,351	\$478,982	\$476,575	\$2,407	1%	(\$31,183)	(6%)	(\$32,369)	(6%)
<i>% of total</i>	<i>17%</i>	<i>36%</i>	<i>24%</i>	<i>22%</i>						
Earned Income										
Marketing and Public Info	9,600	1,552	0	0	0	-	(9,600)	(100%)	(1,552)	(100%)
Business Services	7,016	1,005	2,654	5,700	(3,046)	(53%)	(4,362)	(62%)	1,649	164%
Concessions	30,656	0	789	1,500	(711)	(47%)	(29,867)	(97%)	789	-
Business Services	\$47,272	\$2,557	\$3,443	\$7,200	(\$3,757)	(52%)	(\$43,829)	(93%)	\$886	35%
<i>% of total</i>	<i>2%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>						
Camp Shelly	\$17,830	\$0	\$55,572	\$52,400	\$3,172	6%	\$37,742	212%	\$55,572	-
Extended Student Svcs (ESS)	1,272,346	582,313	605,698	618,400	(12,702)	(2%)	(666,648)	(52%)	23,385	4%
Senior Svcs and Volunteers	83,393	15,115	27,705	27,400	305	1%	(55,688)	(67%)	12,590	83%
Preschool	109,944	0	36,979	40,800	(3,821)	(9%)	(72,965)	(66%)	36,979	-
Open Space	36,443	79,569	131,335	135,530	(4,195)	(3%)	94,892	260%	51,766	65%
Believes Program	20,360	0	0	20,360	(20,360)	(100%)	(20,360)	(100%)	0	-
Middle School Program	149,645	(148)	0	17,056	(17,056)	(100%)	(149,645)	(100%)	148	(100%)
Community Services	\$1,689,961	\$676,849	\$857,289	\$911,946	(\$54,657)	(6%)	(\$832,672)	(49%)	\$180,440	27%
<i>% of total</i>	<i>56%</i>	<i>48%</i>	<i>42%</i>	<i>43%</i>						
Recreation Classes	\$28,100	\$2,233	\$60,124	\$63,942	(3,818)	(6%)	\$32,024	114%	\$57,891	2,593%
Adult Sports and Fitness	39,709	0	23,496	17,600	5,896	34%	(16,213)	(41%)	23,496	-
Facility Use & Rentals	199,575	4,959	96,083	116,792	(20,709)	(18%)	(103,492)	(52%)	91,124	1,838%
Youth Sports and Fitness	94,709	30,525	166,315	147,009	19,306	13%	71,606	76%	135,790	445%
Field and Gym Rentals	145,407	40,493	111,048	145,350	(34,302)	(24%)	(34,359)	(24%)	70,555	174%
Aquatics	168,081	55,753	159,411	149,399	10,012	7%	(8,670)	(5%)	103,658	186%
Recreation	\$675,581	\$133,963	\$616,477	\$640,092	(\$23,615)	(4%)	(\$59,104)	(9%)	\$482,514	360%
<i>% of total</i>	<i>22%</i>	<i>10%</i>	<i>30%</i>	<i>30%</i>						
Park Operations	\$79,875	\$80,596	\$77,411	\$87,863	(\$10,452)	(12%)	(\$2,464)	(3%)	(\$3,185)	(4%)
<i>% of total</i>	<i>3%</i>	<i>6%</i>	<i>4%</i>	<i>4%</i>						
Total Earned Income	\$2,492,689	\$893,965	\$1,554,620	\$1,647,101	(\$92,481)	(6%)	(\$938,069)	(38%)	\$660,655	74%
<i>% of total</i>	<i>83%</i>	<i>64%</i>	<i>76%</i>	<i>78%</i>						
Total General Fund Revenue	\$3,002,854	\$1,405,316	\$2,033,602	\$2,123,676	(\$90,074)	(4%)	(\$969,252)	(32%)	\$628,286	45%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)

Salaries and Benefits View by Unit: ACTUAL Results Year-to-Date September, 2021 (month 3)

	FY19-20	FY20-21	FY21-22		Variance Favorable/(Unfav)		Increase/(Decrease) vs prior years			
	Actual	Actual	Actual	Budget	\$	%	vs FY19-20	%	vs FY20-21	%
Administration	\$408,895	\$578,374	\$381,709	\$452,802	\$71,093	16%	(\$27,186)	(7%)	(\$196,665)	(34%)
Marketing and Public Info	64,126	54,074	0	0	0	-	(64,126)	(100%)	(54,074)	(100%)
Technology and Communications	22,667	25,283	0	0	0	-	(22,667)	(100%)	(25,283)	(100%)
Customer and Business Services	67,253	43,337	30,249	41,794	11,545	28%	(37,004)	(55%)	(13,088)	(30%)
Concessions	13,493	0	0	0	0	-	(13,493)	(100%)	0	-
Administration	\$576,434	\$701,068	\$411,958	\$494,596	\$82,638	17%	(\$164,476)	(29%)	(\$289,110)	(41%)
<i>% of total</i>	<i>15%</i>	<i>24%</i>	<i>15%</i>	<i>17%</i>						
Camp Shelly	\$24,882	\$0	\$15,941	\$14,503	(\$1,438)	(10%)	(\$8,941)	(36%)	\$15,941	-
Extended Student Svcs (ESS)	1,043,567	704,072	729,822	734,404	4,582	1%	(313,745)	(30%)	25,750	4%
Senior Svcs and Volunteers	41,660	28,163	28,775	36,390	7,615	21%	(12,885)	(31%)	612	2%
Preschool	61,061	11,077	16,484	25,662	9,178	36%	(44,577)	(73%)	5,407	49%
Open Space	292,487	223,042	254,858	240,056	(14,802)	(6%)	(37,629)	(13%)	31,816	14%
Community Outreach	32,962	136,801	149,469	157,211	7,742	5%	116,507	353%	12,668	9%
Believes Program	24,384	3,676	2,039	19,470	17,431	90%	(22,345)	(92%)	(1,637)	(45%)
Middle School Program	128,554	20,033	0	12,835	12,835	100%	(128,554)	(100%)	(20,033)	(100%)
Community Services	\$1,649,557	\$1,126,864	\$1,197,388	\$1,240,531	\$43,143	3%	(\$452,169)	(27%)	\$70,524	6%
<i>% of total</i>	<i>44%</i>	<i>39%</i>	<i>44%</i>	<i>42%</i>						
Recreation Classes	\$1,830	\$0	\$0	\$0	0	-	(\$1,830)	(100%)	\$0	-
Adult Sports and Fitness	12,122	5,963	478	0	(478)	-	(11,644)	(96%)	(5,485)	(92%)
Facility Use & Rentals	63,753	31,399	4,821	31,951	27,130	85%	(58,932)	(92%)	(26,578)	(85%)
Youth Sports and Fitness	68,410	20,081	45,604	40,165	(5,439)	(14%)	(22,806)	(33%)	25,523	127%
Field and Gym Rentals	50,599	36,963	45,252	44,278	(974)	(2%)	(5,347)	(11%)	8,289	22%
Recreation Administration	87,801	143,488	136,886	148,962	12,076	8%	49,085	56%	(6,602)	(5%)
Building Operations	142,393	102,998	99,703	81,791	(17,912)	(22%)	(42,690)	(30%)	(3,295)	(3%)
Aquatics	320,093	32,363	136,715	189,862	53,147	28%	(183,378)	(57%)	104,352	322%
Recreation	\$747,001	\$373,255	\$469,459	\$537,009	\$67,550	13%	(\$277,542)	(37%)	\$96,204	26%
<i>% of total</i>	<i>20%</i>	<i>13%</i>	<i>17%</i>	<i>18%</i>						
Building Maintenance	211,427	208,193	197,994	211,924	13,930	7%	(13,433)	(6%)	(10,199)	(5%)
Park Operations	593,136	489,619	452,207	447,197	(5,010)	(1%)	(140,929)	(24%)	(37,412)	(8%)
Parks and Facilities Maintenance	\$804,563	\$697,812	\$650,201	\$659,121	\$8,920	1%	(\$154,362)	(19%)	(\$47,611)	(7%)
<i>% of total</i>	<i>21%</i>	<i>24%</i>	<i>24%</i>	<i>22%</i>						
TOTAL Salaries and Benefits Expense	\$3,777,555	\$2,898,999	\$2,729,006	\$2,931,258	\$202,252	7%	(\$1,048,549)	(28%)	(\$169,993)	(6%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)

Services and Supplies View by Unit: ACTUAL Results Year-to-Date September, 2021 (month 3)

	FY19-20	FY20-21	FY21-22		Variance Favorable/(Unfav)		Increase/(Decrease) vs prior years			
	Actual	Actual	Actual	Budget	\$	%	vs FY19-20	%	vs FY20-21	%
Administration	\$275,403	\$207,853	\$268,719	\$262,785	(\$5,934)	(2%)	(\$6,684)	(2%)	\$60,866	29%
Marketing and Public Info	45,371	9,591	1,855	4,195	2,340	56%	(43,516)	(96%)	(7,736)	(81%)
Technology and Communications	75,142	104,447	148,253	167,553	19,300	12%	73,111	97%	43,806	42%
Customer and Business Services	45,148	19,334	33,855	41,510	7,655	18%	(11,293)	(25%)	14,521	75%
Capital Equipment (excl CIP)	0	8,795	0	0	0	-	0	-	(8,795)	(100%)
Concessions	9,136	0	9,919	705	(9,214)	(1,307%)	783	9%	9,919	-
Administration	\$450,200	\$350,020	\$462,601	\$476,748	\$14,147	3%	\$12,401	3%	\$112,581	32%
<i>% of total</i>	<i>24%</i>	<i>28%</i>	<i>26%</i>	<i>27%</i>						
Camp Shelly	10,446	922	8,591	8,875	284	3%	(1,855)	(18%)	\$7,669	832%
Extended Student Svcs (ESS)	113,124	40,661	48,021	32,899	(15,122)	(46%)	(65,103)	(58%)	7,360	18%
Senior Svcs and Volunteers	27,391	7,047	10,023	17,000	6,977	41%	(17,368)	(63%)	2,976	42%
Preschool	2,588	39	2,250	3,400	1,150	34%	(338)	(13%)	2,211	5,669%
Open Space	14,269	13,750	27,487	27,530	43	0%	13,218	93%	13,737	100%
Community Outreach	104	75	0	2,350	2,350	100%	(104)	(100%)	(75)	(100%)
Believes Program	0	0	0	0	0	-	0	-	0	-
Middle School Program	9,672	384	369	3,000	2,631	88%	(9,303)	(96%)	(15)	(4%)
Community Services	\$177,594	\$62,878	\$96,741	\$95,054	(\$1,687)	(2%)	(\$80,853)	(46%)	\$33,863	54%
<i>% of total</i>	<i>9%</i>	<i>5%</i>	<i>5%</i>	<i>5%</i>						
Recreation Classes	\$57,912	\$1,785	\$35,465	\$13,500	(21,965)	(163%)	(\$22,447)	(39%)	\$33,680	1,887%
Adult Sports and Fitness	12,963	0	1,302	7,100	5,798	82%	(11,661)	(90%)	1,302	-
Facility Use & Rentals	23,686	175	3,057	6,100	3,043	50%	(20,629)	(87%)	2,882	1,647%
Youth Sports and Fitness	33,280	5,624	29,872	8,490	(21,382)	(252%)	(3,408)	(10%)	24,248	431%
Field and Gym Rentals	15,643	725	4,777	8,280	3,503	42%	(10,866)	(69%)	4,052	559%
Recreation Administration	2,920	0	746	2,230	1,484	67%	(2,174)	(74%)	746	-
Building Operations	35,693	4,735	21,748	6,600	(15,148)	(230%)	(13,945)	(39%)	17,013	359%
Aquatics	40,456	7,006	24,696	27,036	2,340	9%	(15,760)	(39%)	17,690	252%
Recreation	\$222,553	\$20,050	\$121,663	\$79,336	(\$42,327)	(53%)	(\$100,890)	(45%)	\$101,613	507%
<i>% of total</i>	<i>12%</i>	<i>2%</i>	<i>7%</i>	<i>5%</i>						
Building Maintenance	181,714	130,030	142,370	205,290	62,920	31%	(39,344)	(22%)	12,340	9%
Park Operations	854,143	699,873	985,346	902,383	(82,963)	(9%)	131,203	15%	285,473	41%
Parks and Facilities Maintenance	\$1,035,857	\$829,903	\$1,127,716	\$1,107,673	(\$20,043)	(2%)	\$91,859	9%	\$297,813	36%
<i>% of total</i>	<i>55%</i>	<i>66%</i>	<i>62%</i>	<i>63%</i>						
TOTAL Services & Supplies Expense	\$1,886,204	\$1,262,851	\$1,808,721	\$1,758,811	(\$49,910)	(3%)	(\$77,483)	(4%)	\$545,870	43%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)

Operating Expense View by Expense Type: ACTUAL Results Year-to-Date September, 2021 (month 3)

	FY19-20	FY20-21	FY21-22		Variance Favorable/(Unfav)		Increase/(Decrease) vs prior years			
	Actual	Actual	Actual	Budget	\$	%	vs FY19-20	%	vs FY20-21	%
Salaries and Benefits										
Salaries - Full-time	\$1,641,748	\$1,442,063	\$1,397,453	\$1,396,302	(\$1,151)	(0%)	(\$244,295)	(15%)	(\$44,610)	(3%)
Salaries - Part-time Benefited	379,595	253,125	160,074	170,157	\$10,083	6%	(219,521)	(58%)	(93,051)	(37%)
Salaries - Part-time	712,698	132,442	366,512	434,400	\$67,888	16%	(346,186)	(49%)	234,070	177%
Stipends - Board	8,050	7,600	7,400	9,000	\$1,600	18%	(650)	(8%)	(200)	(3%)
Retirement	281,936	375,153	285,278	368,746	\$83,468	23%	3,342	1%	(89,875)	(24%)
Employee Group Insurance	497,528	412,073	340,498	356,420	\$15,922	4%	(157,030)	(32%)	(71,575)	(17%)
Workers' Compensation	114,129	58,558	76,480	74,163	(\$2,317)	(3%)	(37,649)	(33%)	17,922	31%
Medicare/FICA Payroll Tax	141,871	81,185	95,311	104,069	\$8,758	8%	(46,560)	(33%)	14,126	17%
Unemployment	0	136,800	0	18,000	\$18,000	100%	0	-	(136,800)	(100%)
Total Salaries and Benefits	\$3,777,555	\$2,898,999	\$2,729,006	\$2,931,258	\$202,252	7%	(\$1,048,549)	(28%)	(\$169,993)	(6%)
<i>% of total</i>	<i>67%</i>	<i>70%</i>	<i>60%</i>	<i>62%</i>						
Services and Supplies										
Maintenance - Structures and Grounds	\$182,418	\$107,533	\$181,949	\$254,450	\$72,501	28%	(\$469)	(0%)	\$74,416	69%
Maintenance - Equipment	53,615	36,930	44,539	49,463	4,924	10%	(9,076)	(17%)	7,609	21%
Utilities - Water/Sewer	594,666	533,110	738,125	596,530	(141,595)	(24%)	143,459	24%	205,015	38%
Utilities - Gas/Electric/other	114,586	82,779	85,260	92,225	6,965	8%	(29,326)	(26%)	2,481	3%
Legal	36,000	30,000	30,000	30,000	0	0%	(6,000)	(17%)	0	0%
Program Services/Supplies	47,897	3,852	15,129	22,425	7,296	33%	(32,768)	(68%)	11,277	293%
Professional Services	282,396	109,382	128,962	158,897	29,935	19%	(153,434)	(54%)	19,580	18%
Instructors & Sports Officials	101,891	14,927	69,935	23,440	(46,495)	(198%)	(31,956)	(31%)	55,008	369%
Insurance	109,972	136,276	136,782	155,810	19,028	12%	26,810	24%	506	0%
Rents/Leases - Equipment	28,905	26,432	28,502	31,203	2,701	9%	(403)	(1%)	2,070	8%
Rents/Leases - Structures and Grounds	38,616	41,391	41,415	48,891	7,476	15%	2,799	7%	24	0%
Rents/Leases - Vehicles	0	37,531	37,839	38,955	1,116	3%	37,839	-	308	1%
POB Interest Expense	0	0	44,818	0	(44,818)	-	44,818	-	44,818	-
Other	295,242	102,708	225,466	256,522	31,056	12%	(69,776)	(24%)	122,758	120%
Total Services and Supplies	\$1,886,204	\$1,262,851	\$1,808,721	\$1,758,811	(\$49,910)	(3%)	(\$77,483)	(4%)	\$545,870	43%
Capital Equipment	0	8,795	0	0	0	-	0	-	(8,795)	(100%)
Total Operating Expenses	\$5,663,759	\$4,170,645	\$4,537,727	\$4,690,069	\$152,342	3%	(\$1,126,032)	(20%)	\$367,082	9%



Thank You