

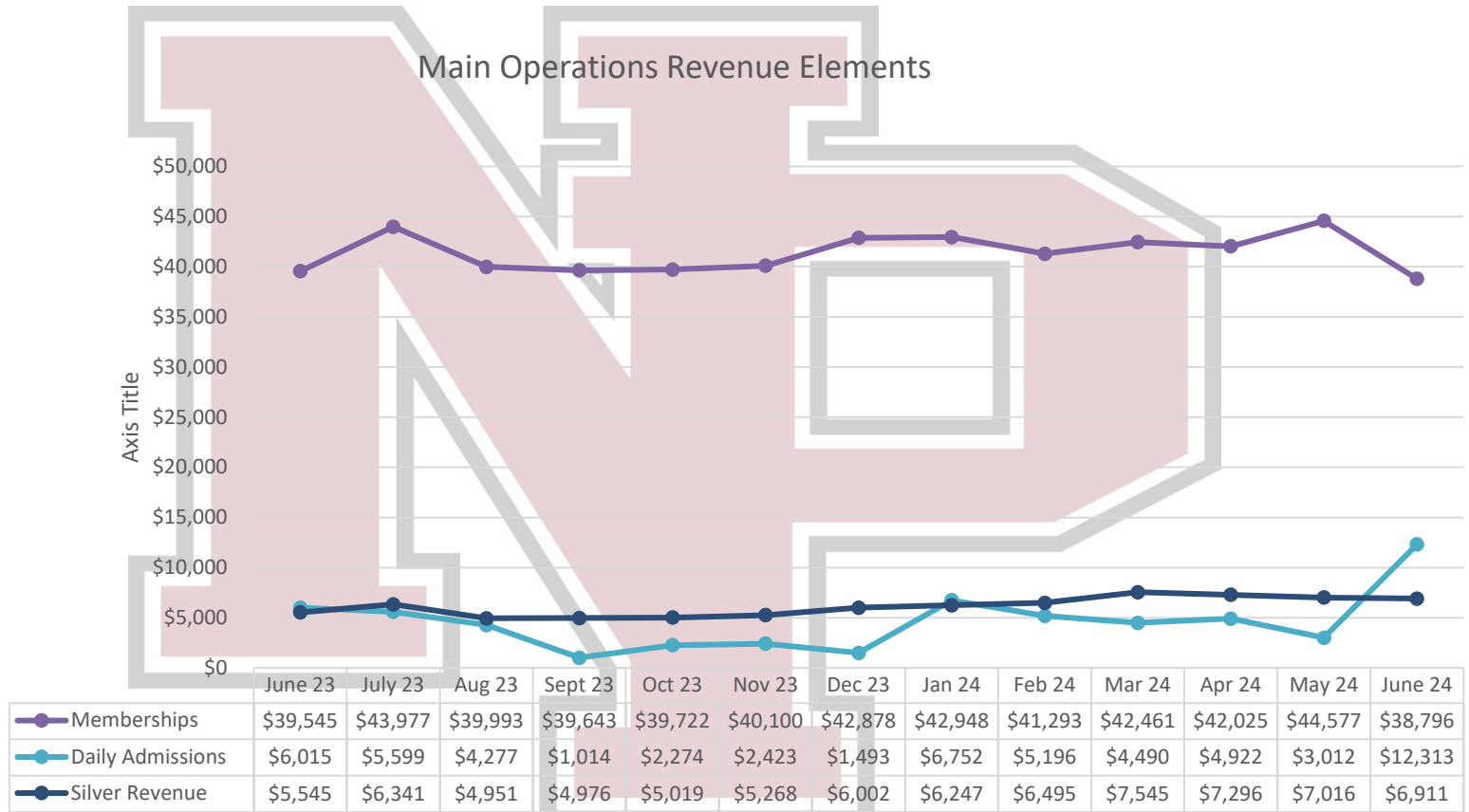
# Joint Powers Membership and Financial Update 7/29/24 Final 23-24 Results



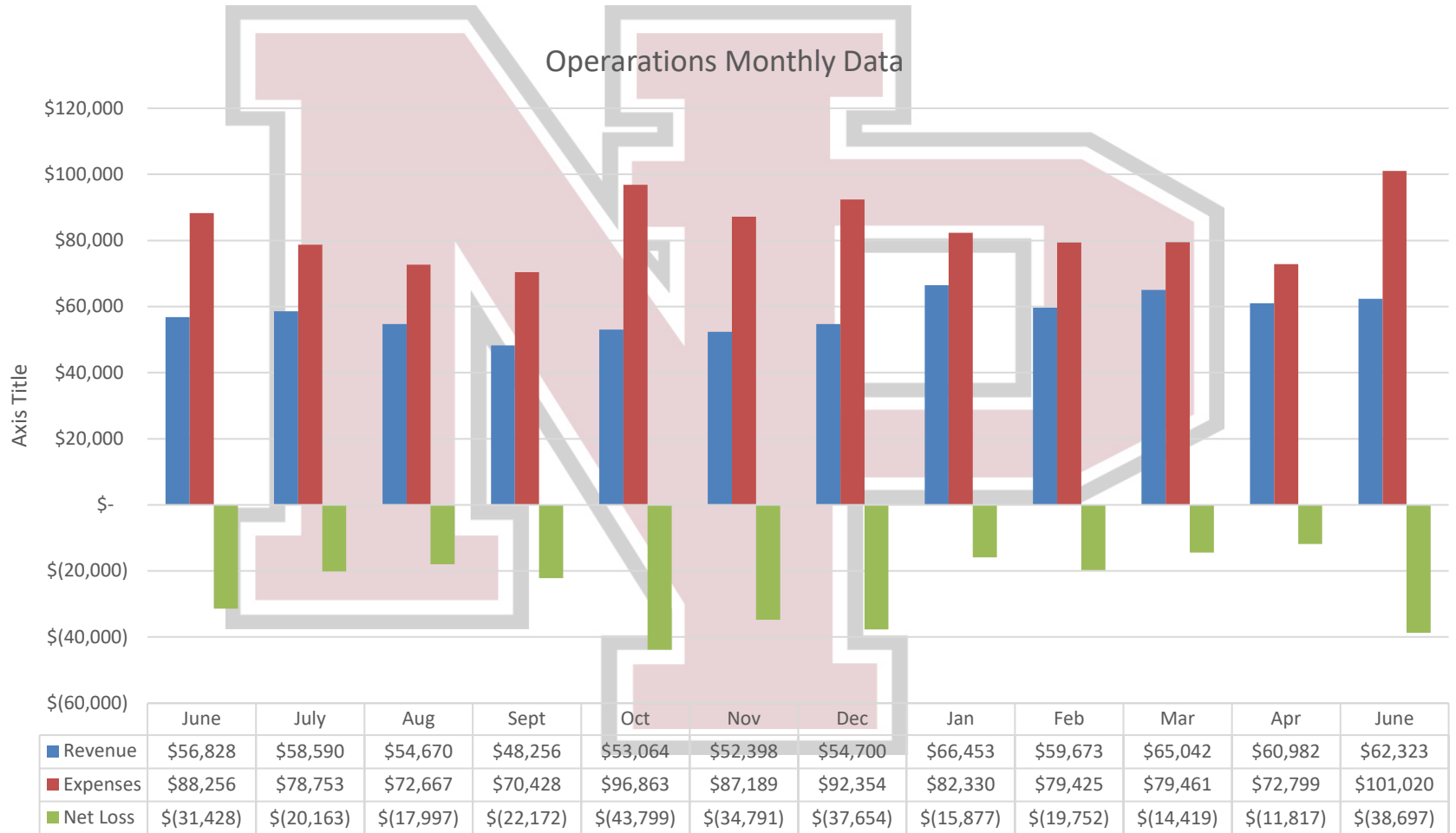
# FY 23-24 Final Results

- Preliminary results showed a loss of \$280,554
- Final results shows a loss of \$281,677
- A difference of \$1,123
- Invoice has been sent to the City of New Prague

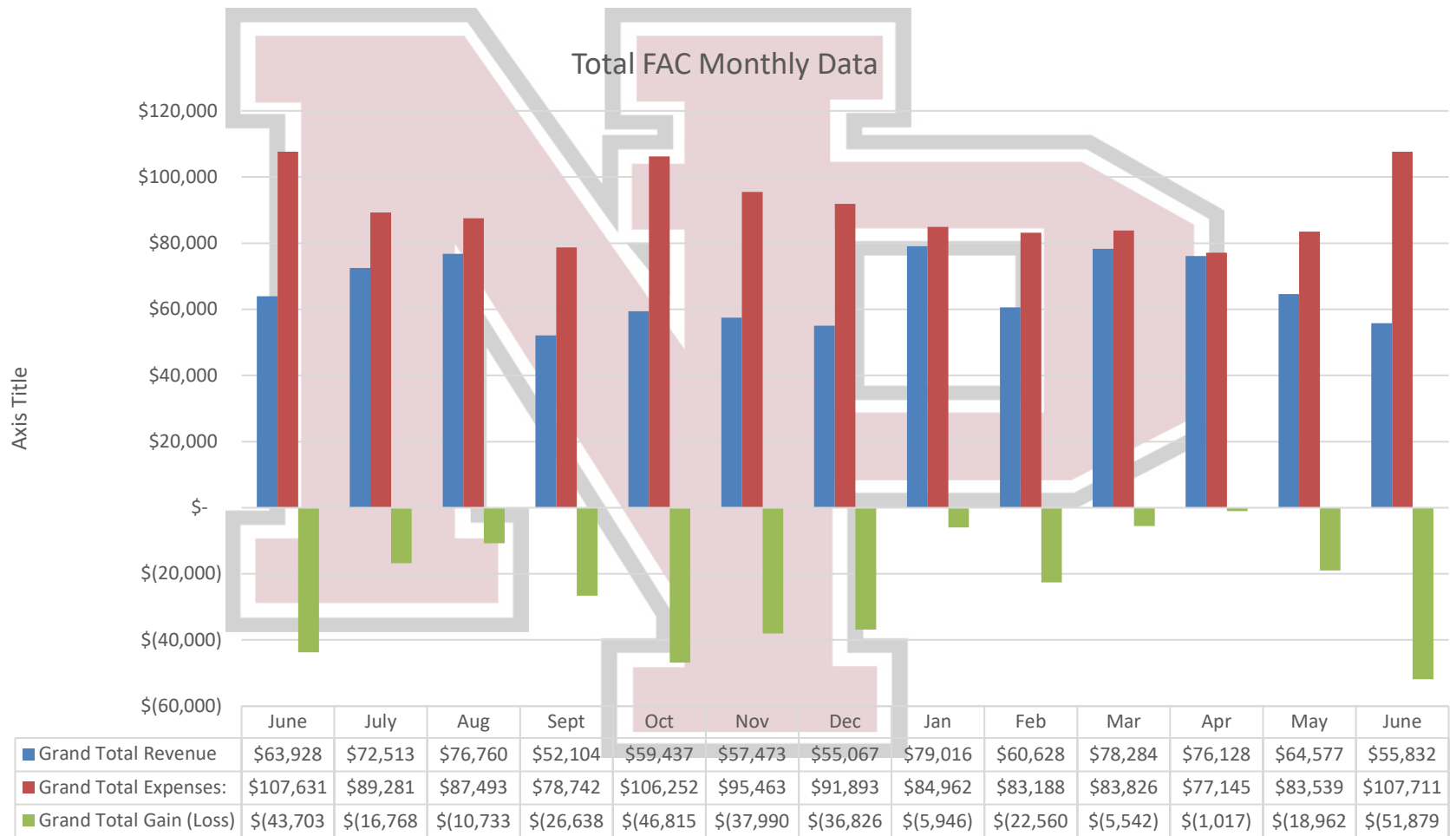
# FY 23-24 Final Results



# FY 23-24 Final Results



# FY 23-24 Final Results



Joint Powers Advisory Board Monthly Reporting Summary

|                                     | FY 19-20 Actual   | FY 20-21 Actual   | FY 21-22 Actual   | FY 22-23 Actual   | 6/30/2024         | Balance from Budget | % of Budget Remaining | FY 23-24 Revised Budget | FY 23-24 Projected Actual | FY 24-25 Preliminary Budget |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-----------------------|-------------------------|---------------------------|-----------------------------|
| Operational Revenue                 | \$502,536         | \$309,690         | \$557,264         | \$650,624         | \$697,818         | -\$15,573           | -2.3%                 | \$682,245               | \$690,920                 | \$726,817                   |
| Operational Expenses                | \$745,044         | \$695,181         | \$899,046         | \$921,613         | \$988,743         | -\$22,085           | -2.3%                 | \$966,657               | \$992,888                 | \$1,036,174                 |
| <b>Net Gain(Loss)</b>               | <b>-\$242,509</b> | <b>-\$385,491</b> | <b>-\$341,782</b> | <b>-\$270,989</b> | <b>-\$290,925</b> | <b>\$6,513</b>      | <b>-2.3%</b>          | <b>-\$284,412</b>       | <b>-\$301,968</b>         | <b>-\$309,357</b>           |
| <b>Program Expenses</b>             |                   |                   |                   |                   |                   |                     |                       |                         |                           |                             |
| <b>Community Ed Classes</b>         |                   |                   |                   |                   |                   |                     |                       |                         |                           |                             |
| Revenue                             | \$3,869           | \$8,750           | \$6,571           | \$2,876           | \$9,191           | -\$3,691            | -67.1%                | \$5,500                 | \$8,900                   | \$9,000                     |
| Expenses                            | \$2,028           | \$2,522           | \$1,630           | \$1,310           | \$9,542           | -\$4,342            | -83.5%                | \$5,200                 | \$7,800                   | \$5,000                     |
| <b>Net Gain(Loss)</b>               | <b>\$1,841</b>    | <b>\$6,227</b>    | <b>\$4,941</b>    | <b>\$1,566</b>    | <b>-\$351</b>     | <b>\$651</b>        | <b>216.9%</b>         | <b>\$300</b>            | <b>\$1,100</b>            | <b>\$4,000</b>              |
| <b>Club Swimming</b>                |                   |                   |                   |                   |                   |                     |                       |                         |                           |                             |
| Revenue                             | \$120,141         | \$117,752         | \$143,377         | \$130,769         | \$22,236          | -\$340              | -1.6%                 | \$21,896                | \$21,896                  | \$0                         |
| Expenses                            | \$106,763         | \$99,889          | \$127,168         | \$108,576         | \$31,744          | -\$1,624            | -5.4%                 | \$30,120                | \$30,357                  | 0                           |
| <b>Net Gain(Loss)</b>               | <b>\$ 13,379</b>  | <b>\$17,862</b>   | <b>\$16,209</b>   | <b>\$22,192</b>   | <b>-\$9,508</b>   | <b>\$1,284</b>      | <b>-15.6%</b>         | <b>-\$8,224</b>         | <b>-\$8,461</b>           | <b>\$0</b>                  |
| <b>Learn to Swim</b>                |                   |                   |                   |                   |                   |                     |                       |                         |                           |                             |
| Revenue                             | \$29,395          | \$36,758          | \$49,212          | \$49,977          | \$58,574          | -\$6,574            | -12.6%                | \$52,000                | \$47,000                  | \$55,000                    |
| Expenses                            | \$23,849          | \$24,101          | \$32,696          | \$56,937          | \$39,467          | \$4,398             | 10.0%                 | \$43,865                | \$38,000                  | \$46,000                    |
| <b>Net Gain(Loss)</b>               | <b>\$5,546</b>    | <b>\$12,658</b>   | <b>\$16,516</b>   | <b>-\$6,960</b>   | <b>\$19,107</b>   | <b>-\$10,972</b>    | <b>-134.9%</b>        | <b>\$8,135</b>          | <b>\$9,000</b>            | <b>\$9,000</b>              |
| Misc Revenue                        | \$0               | \$70              | 0                 | \$0               | \$0               | \$0                 | 0.0%                  |                         |                           |                             |
| Total Program Revenue               | \$153,405         | \$163,330         | \$199,160         | \$183,622         | \$90,002          | -\$10,606           | -13.4%                | \$79,396                | \$77,796                  | \$64,000                    |
| Total Program Expenses              | \$132,639         | \$126,513         | \$161,494         | \$166,823         | \$80,753          | -\$1,568            | -2.0%                 | \$79,185                | \$76,157                  | \$51,000                    |
| <b>Total Program Net Gain(Loss)</b> | <b>\$20,765</b>   | <b>\$36,817</b>   | <b>\$37,666</b>   | <b>\$16,798</b>   | <b>\$9,248</b>    | <b>-\$9,037</b>     | <b>-4283.1%</b>       | <b>\$211</b>            | <b>\$1,639</b>            | <b>\$13,000</b>             |
| <b>Grand Totals</b>                 |                   |                   |                   |                   |                   |                     |                       |                         |                           |                             |
| Grand Total Revenue                 | \$655,940         | \$473,020         | \$756,424         | \$834,246         | \$787,819         | -\$26,178           | -3.4%                 | \$761,641               | \$768,716                 | \$790,817                   |
| Grand Total Expenses:               | \$877,684         | \$821,694         | \$1,060,540       | \$1,088,436       | \$1,069,496       | -\$23,654           | -2.3%                 | \$1,045,842             | \$1,069,045               | \$1,087,174                 |
| <b>Grand Total Gain (Loss)</b>      | <b>-\$221,743</b> | <b>-\$348,674</b> | <b>-\$304,116</b> | <b>-\$254,190</b> | <b>-\$281,677</b> | <b>-\$2,525</b>     | <b>0.9%</b>           | <b>-\$284,201</b>       | <b>-\$300,329</b>         | <b>-\$296,357</b>           |
| 50% to city and district            | -\$110,872        | -\$174,337        | -\$152,058        | -\$127,095        | -\$140,838        | -\$1,262            | 1.1%                  | -\$142,101              | -\$150,165                | -\$148,178                  |

**Joint Powers Advisory Board Revenue Reporting**

|  | FY 19-20 Actual  | FY 20-21 Actual  | FY 21-22 Actual  | FY 22-23 Actual  | 6/30/24          | Balance from Budget | % of budget remaining | FY 23-24 Revised Budget | FY 23-24 Projected Actual | FY 24-25 Preliminary Budget |
|--|------------------|------------------|------------------|------------------|------------------|---------------------|-----------------------|-------------------------|---------------------------|-----------------------------|
| <b>Facility Revenue (prog 505)</b>       |                  |                  |                  |                  |                  |                     |                       |                         |                           |                             |
| Facility Rental (093 & 094)              | \$1,242          | \$4,202          | \$5,016          | \$6,865          | \$12,558         | \$1,442             | 10.3%                 | \$14,000                | \$14,000                  | \$25,000                    |
| Birthday Parties (090)                   | \$8,230          | \$0              | \$8,728          | \$9,502          | \$10,426         | \$458               | 4.2%                  | \$10,884                | \$11,314                  | \$12,000                    |
| Meet/Event Sales Commissions (099)       | \$1,143          | \$0              | \$2,200          | \$360            | \$211            | -\$11               | -5.6%                 | \$200                   | \$202                     | \$0                         |
| Concessions Sales (061 & 073)            | \$13,063         | \$970            | \$10,161         | \$8,324          | \$8,587          | \$279               | 3.1%                  | \$8,866                 | \$8,512                   | \$8,822                     |
| Merchandise (074)                        | \$1,236          | \$1,518          | \$2,124          | \$1,165          | \$423            | \$677               | 61.5%                 | \$1,100                 | \$671                     | \$750                       |
| Vending Sales (058)                      | \$212            | \$314            | \$1,635          | \$1,514          | \$1,531          | -\$31               | -2.1%                 | \$1,500                 | \$1,808                   | \$1,800                     |
| Memberships (069)                        | \$375,383        | \$250,788        | \$400,216        | \$484,503        | \$498,413        | -\$10,169           | -2.1%                 | \$488,244               | \$499,015                 | \$511,400                   |
| Daily Admissions (059 & 060)             | \$41,098         | \$9,076          | \$55,400         | \$56,176         | \$53,765         | \$6,235             | 10.4%                 | \$60,000                | \$48,818                  | \$56,430                    |
| Silver & Fit/Silver Sneakers (070)       | \$47,295         | \$19,859         | \$39,407         | \$52,993         | \$74,067         | -\$11,512           | -18.4%                | \$62,555                | \$69,844                  | \$73,315                    |
| Fitness Programs (083)                   | \$2,161          | \$4,064          | \$4,040          | \$4,545          | \$2,954          | \$1,168             | 28.3%                 | \$4,122                 | \$3,985                   | \$4,000                     |
| Personal Training (082)                  | \$8,711          | \$3,899          | \$27,778         | \$24,140         | \$34,617         | -\$4,343            | -14.3%                | \$30,274                | \$32,451                  | \$33,000                    |
| Gift Cards (084)                         | \$1,114          | \$0              | \$560            | \$537            | \$266            | \$234               | 46.8%                 | \$500                   | \$300                     | \$300                       |
| County Grant                             | \$0              | \$15,000         | \$0              | \$0              | \$0              | \$0                 |                       | \$0                     | \$0                       | \$0                         |
| <b>Total Facility Revenue</b>            | <b>\$502,536</b> | <b>\$309,690</b> | <b>\$557,264</b> | <b>\$650,624</b> | <b>\$697,818</b> | <b>-\$15,573</b>    | <b>-2.3%</b>          | <b>\$682,245</b>        | <b>\$690,920</b>          | <b>\$726,817</b>            |
| <b>Program Revenue</b>                   |                  |                  |                  | \$93,360         |                  |                     |                       |                         |                           |                             |
| CE Water Safety (Prog 506)               | \$3,869 [1]      | \$8,750          | \$6,571          | \$2,876          | \$9,191          | -\$3,691            | -67.1%                | \$5,500                 | \$8,900                   | \$9,000                     |
| CE Learn to Swim Registration (Prog 533) | \$29,395         | \$36,758         | \$49,212         | \$49,977         | \$58,574         | -\$6,574            | -12.6%                | \$52,000                | \$47,000                  | \$55,000                    |
| Club Swimming (Prog 530 & 531)           | \$82,124         | \$111,636        | \$104,933        | \$77,753         | \$21,426         | \$470               | 2.1%                  | \$21,896                | \$21,896                  | \$0                         |
| Swim Meets (Prog 507)                    | \$38,017         | \$6,115          | \$38,444         | \$53,016         | \$810            | -\$810              | -2.0%                 | \$0                     | \$0                       | \$0                         |
| Aquatics Endowment Fund (Prog 508)       | \$0              | \$70             | \$0              | \$0              | \$0              | \$0                 |                       | \$0                     | \$0                       | \$0                         |
| <b>Total Program</b>                     | <b>\$153,405</b> | <b>\$163,330</b> | <b>\$199,160</b> | <b>\$183,622</b> | <b>\$90,002</b>  | <b>-\$10,606</b>    | <b>-13.4%</b>         | <b>\$79,396</b>         | <b>\$77,796</b>           | <b>\$64,000</b>             |
| <b>Grand Total Revenue</b>               | <b>\$655,940</b> | <b>\$473,020</b> | <b>\$756,424</b> | <b>\$834,246</b> | <b>\$787,819</b> | <b>-\$26,178</b>    | <b>-3.4%</b>          | <b>\$761,641</b>        | <b>\$768,716</b>          | <b>\$790,817</b>            |

## Joint Powers Advisory Board Expense Reporting

|  | FY 19-20 Actual  | FY 20-21 Actual  | FY 21-22 Actual    | 6/30/23            | 6/30/24            | Balance from Budget | % of budget remaining | FY 23-24 Revised Budget | FY 23-24 Projected Actual | Difference      | FY 24-25 Preliminary Budget |
|--|------------------|------------------|--------------------|--------------------|--------------------|---------------------|-----------------------|-------------------------|---------------------------|-----------------|-----------------------------|
| Electric (330)   | \$52,498         | \$64,542         | \$66,655           | \$65,173           | \$59,849           | \$1,422             | 2.3%                  | \$61,271                | \$58,145                  | \$1,704         | \$65,000                    |
| Water (331)  | \$8,324          | \$2,518          | \$3,795            | \$9,112            | \$13,986           | -\$1,921            | -15.9%                | \$12,065                | \$18,085                  | -\$4,099        | \$12,065                    |
| Gas (334)  | \$31,931         | \$40,350         | \$63,970           | \$69,388           | \$46,414           | \$17,966            | 27.9%                 | \$64,380                | \$50,661                  | -\$4,247        | \$67,500                    |
| Chemicals/UV Light (402)   | \$26,790         | \$26,472         | \$23,824           | \$24,707           | \$28,310           | -\$1,021            | -3.7%                 | \$27,289                | \$27,101                  | \$1,209         | \$28,000                    |
| Pool/Fitness Maintenance/Computer Lease (335, 350, 530, 560, 561)  | \$24,071         | \$6,910          | \$23,782           | \$25,855           | \$41,777           | -\$3,604            | -9.4%                 | \$38,173                | \$41,173                  | \$604           | \$40,000                    |
| Maintenance Accrual Fund   | \$0              | \$0              | \$0                | \$0                | \$0                | \$0                 | 0.0%                  | \$0                     | \$0                       | \$0             | \$0                         |
| General Supplies (401, 403, 406, 407, 455, 456, 467, 490)          | \$23,424         | \$22,971         | \$20,502           | \$25,092           | \$27,524           | -\$3,500            | -14.6%                | \$24,024                | \$25,828                  | \$1,696         | \$26,500                    |
| Concessions (404)  | \$10,513         | \$649            | \$9,516            | \$5,718            | \$5,715            | \$1,179             | 17.1%                 | \$6,894                 | \$6,574                   | -\$859          | \$7,000                     |
| Administration (110)   | \$11,414         | \$11,802         | \$12,033           | \$12,270           | \$12,511           | \$127               | 1.0%                  | \$12,638                | \$12,638                  | -\$127          | \$13,017                    |
| Business Office Chargeback (195)                                   | \$19,053         | \$9,642          | \$9,883            | \$10,200           | \$9,893            | \$613               | 5.8%                  | \$10,506                | \$10,506                  | -\$613          | \$10,821                    |
| Aquatics/Fitness Supervisor/Coordinator (160)                      | \$106,000        | \$112,822        | \$118,476          | \$106,758          | \$102,151          | -\$786              | -0.8%                 | \$101,365               | \$87,248                  | \$14,903        | \$89,865                    |
| Lifeguards (161)   | \$108,571        | \$95,125         | \$147,954          | \$166,699          | \$159,768          | \$11,932            | 6.9%                  | \$171,700               | \$172,716                 | -\$12,948       | \$177,897                   |
| Certified Pool Operator (175)                                      | \$14,283         | \$20,490         | \$20,491           | \$21,076           | \$21,179           | \$529               | 2.4%                  | \$21,708                | \$21,541                  | -\$362          | \$22,187                    |
| Custodial Support (171, 173) (305 FY 22-23)                        | \$26,624         | \$17,793         | \$21,916           | \$18,755           | \$43,579           | -\$1,189            | -2.8%                 | \$42,390                | \$43,335                  | \$244           | \$44,635                    |
| Group Exercise Instructors (180)                                   | \$36,990         | \$26,301         | \$51,263           | \$53,071           | \$54,084           | -\$346              | -0.6%                 | \$53,738                | \$56,496                  | -\$2,412        | \$58,191                    |
| Front Desk/Access/Attendant (181, 183 & 185)                       | \$62,098         | \$67,374         | \$73,765           | \$75,087           | \$82,015           | -\$3,242            | -4.1%                 | \$78,773                | \$67,890                  | \$14,125        | \$69,927                    |
| Personal Trainer (184)   | \$6,281          | \$1,713          | \$18,170           | \$17,146           | \$33,480           | -\$17,554           | -110.2%               | \$15,926                | \$31,690                  | \$1,790         | \$32,641                    |
| Clerical/Office (170)  | \$26,479         | \$29,315         | \$33,245           | \$34,486           | \$35,469           | -\$281              | -0.8%                 | \$35,188                | \$51,626                  | -\$16,158       | \$53,175                    |
| Operations Benefits (199 to 295)                                   | \$103,847        | \$97,465         | \$114,263          | \$107,047          | \$126,606          | -\$18,325           | -16.9%                | \$108,281               | \$123,145                 | \$3,461         | \$126,839                   |
| Staff Development (366)  | \$0              | \$0              | \$0                | \$1,619            | \$0                | \$1,500             | 100.0%                | \$1,500                 | \$1,250                   | -\$1,250        | \$1,000                     |
| Phone/Media/IT Support (320)                                       | \$480            | \$480            | \$480              | \$480              | \$0                | \$480               | 100.0%                | \$480                   | \$0                       | \$0             | \$0                         |
| Prof Svcs (cc, consult, red cross fitness training- 305, 562, 563) | \$31,253         | \$25,460         | \$45,362           | \$48,369           | \$58,243           | -\$8,423            | -16.9%                | \$49,820                | \$57,801                  | \$442           | \$59,535                    |
| Postage (329)  | \$52             | \$0              | \$119              | \$784              | \$122              | \$678               | 84.7%                 | \$800                   | \$150                     | -\$28           | \$200                       |
| Marketing 307 & 398  | \$2,831          | \$804            | \$4,109            | \$3,687            | \$2,608            | -\$26               | -1.0%                 | \$2,582                 | \$1,928                   | \$680           | \$2,700                     |
| Property/Liability Insurance (340)                                 | \$6,467          | \$11,303         | \$11,585           | \$13,507           | \$18,616           | \$0                 | 0.0%                  | \$18,616                | \$18,616                  | \$0             | \$20,478                    |
| Rental (370)   | \$627            | \$0              | \$0                | \$0                | \$0                | \$0                 | 0.0%                  | \$0                     | \$0                       | \$0             | \$0                         |
| Dues & Memberships (820)   | \$2,699          | \$2,753          | \$3,887            | \$5,527            | \$4,843            | \$1,707             | 26.1%                 | \$6,550                 | \$6,745                   | -\$1,902        | \$7,000                     |
| <b>Total Operational Expenses</b>                                  | <b>\$745,044</b> | <b>\$695,181</b> | <b>\$899,046</b>   | <b>\$921,613</b>   | <b>\$988,743</b>   | <b>-\$22,085</b>    | <b>-2.3%</b>          | <b>\$966,657</b>        | <b>\$992,888</b>          | <b>-\$4,145</b> | <b>\$1,036,174</b>          |
| <b>Program Expenses</b>  |                  |                  |                    |                    |                    |                     |                       |                         |                           |                 |                             |
| Community Ed Classes (Prog 506)                                    | \$1,188          | \$2,282          | \$1,455            | \$1,310            | \$9,542            | -\$4,342            | -83.5%                | \$5,200                 | \$7,800                   |                 | \$5,000                     |
| Hosted Swlm Meets (507)  | \$12,083         | \$10,802         | \$10,327           | \$18,052           | \$0                | \$0                 | 0.0%                  | \$0                     | \$0                       |                 | \$0                         |
| Other Programs (508)   | \$840            | \$240            | \$175              | \$0                | \$0                | \$0                 |                       | \$0                     | \$0                       |                 | \$0                         |
| Club Swimming (Prog 530 & 531)                                     | \$94,680         | \$89,088         | \$116,841          | \$90,524           | \$31,744           | -\$1,624            | -5.4%                 | \$30,120                | \$30,357                  |                 | \$0                         |
| Learn to Swim (Prog 533)   | \$23,849         | \$24,101         | \$32,696           | \$56,937           | \$39,467           | \$4,398             | 10.0%                 | \$43,865                | \$38,000                  |                 | \$46,000                    |
| <b>Total Program Expenses</b>                                      | <b>\$132,639</b> | <b>\$126,513</b> | <b>\$161,494</b>   | <b>\$166,823</b>   | <b>\$80,753</b>    | <b>-\$1,568</b>     | <b>-2.0%</b>          | <b>\$79,185</b>         | <b>\$76,157</b>           |                 | <b>\$51,000</b>             |
| <b>Grand Total Expenses:</b>                                       | <b>\$877,684</b> | <b>\$821,694</b> | <b>\$1,060,540</b> | <b>\$1,088,436</b> | <b>\$1,069,496</b> | <b>-\$23,654</b>    | <b>-2.3%</b>          | <b>\$1,045,842</b>      | <b>\$1,069,045</b>        |                 | <b>\$1,087,174</b>          |



Advisory Board Monthly Reporting Summary

|                                     | Jun-23      | Jul-23      | Aug-23      | Sep-23      | Oct-23      | Nov-23      | Dec-23      | Jan-24      | Feb-24      | Mar-24      | Apr-24      | May-24      | Jun-24      | YTD          |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Operational Revenue                 | \$ 56,828   | \$ 58,590   | \$ 54,670   | \$ 48,256   | \$ 53,064   | \$ 52,398   | \$ 54,700   | \$ 66,453   | \$ 59,673   | \$ 65,042   | \$ 60,982   | \$ 61,667   | \$ 62,323   | \$ 697,818   |
| Operational Expenses                | \$ 88,256   | \$ 78,753   | \$ 72,667   | \$ 70,428   | \$ 96,863   | \$ 87,189   | \$ 92,354   | \$ 82,330   | \$ 79,425   | \$ 79,461   | \$ 72,799   | \$ 75,453   | \$ 101,020  | \$ 988,742   |
| <b>Net Gain(Loss)</b>               | \$ (31,428) | \$ (20,163) | \$ (17,997) | \$ (22,172) | \$ (43,799) | \$ (34,791) | \$ (37,654) | \$ (15,877) | \$ (19,752) | \$ (14,419) | \$ (11,817) | \$ (13,786) | \$ (38,697) | \$ (290,924) |
| <b>Program Expenses</b>             |             |             |             |             |             |             |             |             |             |             |             |             |             |              |
| <b>Community Ed Classes</b>         |             |             |             |             |             |             |             |             |             |             |             |             |             |              |
| Revenue                             | \$ -        | \$ 1,331    | \$ 2,063    | \$ 525      | \$ 305      | \$ (675)    | \$ 300      | \$ 1,510    | \$ 747      | \$ 1,500    | \$ 1,285    | \$ 300      | \$ -        | \$ 9,191     |
| Expenses                            | \$ -        | \$ -        | \$ 2,520    | \$ -        | \$ -        | \$ -        | \$ 700      | \$ -        | \$ 167      | \$ 1,200    | \$ -        | \$ 4,350    | \$ 605      | \$ 9,542     |
| <b>Net Gain(Loss)</b>               | \$ -        | \$ 1,331    | \$ (457)    | \$ 525      | \$ 305      | \$ (675)    | \$ (400)    | \$ 1,510    | \$ 580      | \$ 300      | \$ 1,285    | \$ (4,050)  | \$ (605)    | \$ (351)     |
| <b>Club Swimming</b>                |             |             |             |             |             |             |             |             |             |             |             |             |             |              |
| Revenue                             | \$ 4,381    | \$ -        | \$ 11,173   | \$ 2,907    | \$ 2,640    | \$ 4,639    | \$ 67       | \$ -        | \$ -        | \$ 810      | \$ -        | \$ -        | \$ -        | \$ 22,236    |
| Expenses                            | \$ 6,630    | \$ 6,194    | \$ 4,968    | \$ 4,048    | \$ 5,164    | \$ 4,808    | \$ 5,060    | \$ 86       | \$ 29       | \$ -        | \$ 1,387    | \$ -        | \$ -        | \$ 31,744    |
| <b>Net Gain(Loss)</b>               | \$ (2,249)  | \$ (6,194)  | \$ 6,205    | \$ (1,141)  | \$ (2,524)  | \$ (169)    | \$ (4,993)  | \$ (86)     | \$ (29)     | \$ 810      | \$ (1,387)  | \$ -        | \$ -        | \$ (9,508)   |
| <b>Learn to Swim</b>                |             |             |             |             |             |             |             |             |             |             |             |             |             |              |
| Revenue                             | \$ 2,719    | \$ 12,592   | \$ 8,854    | \$ 416      | \$ 3,428    | \$ 1,111    | \$ -        | \$ 11,053   | \$ 208      | \$ 10,932   | \$ 13,861   | \$ 2,610    | \$ (6,491)  | \$ 58,574    |
| Expenses                            | \$ 12,745   | \$ 4,334    | \$ 7,338    | \$ 4,266    | \$ 4,225    | \$ 3,466    | \$ (6,221)  | \$ 2,546    | \$ 3,567    | \$ 3,165    | \$ 2,959    | \$ 3,736    | \$ 6,086    | \$ 39,467    |
| <b>Net Gain(Loss)</b>               | \$ (10,026) | \$ 8,258    | \$ 1,516    | \$ (3,850)  | \$ (797)    | \$ (2,355)  | \$ 6,221    | \$ 8,507    | \$ (3,359)  | \$ 7,767    | \$ 10,902   | \$ (1,126)  | \$ (12,577) | \$ 19,107    |
| Misc Revenue                        |             |             |             |             |             |             |             |             |             |             |             |             |             |              |
| <b>Total Program Net Gain(Loss)</b> | \$ (12,275) | \$ 3,395    | \$ 7,264    | \$ (4,466)  | \$ (3,016)  | \$ (3,199)  | \$ 828      | \$ 9,931    | \$ (2,808)  | \$ 8,877    | \$ 10,800   | \$ (5,176)  | \$ (13,182) | \$ 9,248     |
| <b>Grand Totals</b>                 |             |             |             |             |             |             |             |             |             |             |             |             |             |              |
|                                     | June        | July        | Aug         | Sept        | Oct         | Nov         | Dec         | Jan         | Feb         | Mar         | Apr         | May         | June        | YTD          |
| Grand Total Revenue                 | \$ 63,928   | \$ 72,513   | \$ 76,760   | \$ 52,104   | \$ 59,437   | \$ 57,473   | \$ 55,067   | \$ 79,016   | \$ 60,628   | \$ 78,284   | \$ 76,128   | \$ 64,577   | \$ 55,832   | \$ 787,819   |
| Grand Total Expenses:               | \$ 107,631  | \$ 89,281   | \$ 87,493   | \$ 78,742   | \$ 106,252  | \$ 95,463   | \$ 91,893   | \$ 84,962   | \$ 83,188   | \$ 83,826   | \$ 77,145   | \$ 83,539   | \$ 107,711  | \$ 1,069,495 |
| <b>Grand Total Gain (Loss)</b>      | \$ (43,703) | \$ (16,768) | \$ (10,733) | \$ (26,638) | \$ (46,815) | \$ (37,990) | \$ (36,826) | \$ (5,946)  | \$ (22,560) | \$ (5,542)  | \$ (1,017)  | \$ (18,962) | \$ (51,879) | \$ (281,676) |

Joint Powers Advisory Board Revenue Reporting

Joint Powers Advisory Board Revenue Reporting

|  | Jun-23          | Jul-23          | Aug-23          | Sep-23          | Oct-23          | Nov-23          | Dec-23          | Jan-24          | Feb-24          | Mar-24          | Apr-24          | May YTD          | May-24          | June YTD         | Jun-24           | YTD              |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|-----------------|------------------|------------------|------------------|
| Facility Rental (093 & 094)              | \$0             | \$0             | \$0             | \$0             | \$0             | \$0             | \$0             | \$1,692         | \$1,970         | \$6,247         | \$323           | \$12,220         | \$1,988         | \$12,558         | \$338            | \$ 12,558        |
| Birthday Parties (090)                   | \$351           | \$702           | \$561           | \$533           | \$1,076         | \$412           | \$941           | \$1,543         | \$1,009         | \$1,788         | \$1,319         | \$10,426         | \$542           | \$10,426         | \$0              | \$ 10,426        |
| Meet/Event Sales Commissions (099)       | \$360           | \$0             | \$200           | \$0             | \$0             | \$0             | \$0             | \$2             | \$0             | \$0             | \$9             | \$211            | \$0             | \$211            | \$0              | \$ 211           |
| Concessions Sales (061 & 073)            | \$923           | \$902           | \$725           | \$371           | \$666           | \$802           | \$408           | \$1,074         | \$741           | \$623           | \$676           | \$7,622          | \$634           | \$8,587          | \$965            | \$ 8,587         |
| Merchandise (074)                        | \$106           | \$53            | \$34            | \$95            | \$24            | \$0             | \$39            | \$71            | \$43            | \$12            | \$32            | \$408            | \$5             | \$423            | \$15             | \$ 423           |
| Vending Sales                            | \$62            | \$115           | \$55            | \$141           | \$52            | \$0             | \$253           | \$0             | \$392           | \$0             | \$342           | \$1,350          | \$0             | \$1,531          | \$181            | \$ 1,531         |
| Memberships (069)                        | \$39,545        | \$43,977        | \$39,993        | \$39,643        | \$39,722        | \$40,100        | \$42,878        | \$42,948        | \$41,293        | \$42,461        | \$42,025        | \$459,617        | \$44,577        | \$498,413        | \$38,796         | \$498,413        |
| Daily Admissions (059 & 060)             | \$6,015         | \$5,599         | \$4,277         | \$1,014         | \$2,274         | \$2,423         | \$1,493         | \$6,752         | \$5,196         | \$4,490         | \$4,922         | \$41,452         | \$3,012         | \$53,765         | \$12,313         | \$ 53,765        |
| Silver & Fit/Silver Sneakers (070)       | \$5,545         | \$6,341         | \$4,951         | \$4,976         | \$5,019         | \$5,268         | \$6,002         | \$6,247         | \$6,495         | \$7,545         | \$7,296         | \$67,156         | \$7,016         | \$74,067         | \$6,911          | \$ 74,067        |
| Fitness Programs                         | \$624           | (\$11)          | \$47            | \$0             | \$0             | \$0             | \$1,269         | \$921           | \$159           | \$0             | \$225           | \$2,995          | \$385           | \$2,954          | (\$41)           | \$ 2,954         |
| Personal Training                        | \$3,297         | \$912           | \$3,827         | \$1,483         | \$4,199         | \$3,353         | \$1,253         | \$5,203         | \$2,345         | \$1,876         | \$3,813         | \$31,772         | \$3,508         | \$34,617         | \$2,845          | \$ 34,617        |
| Gift Cards                               | \$0             | \$0             | \$0             | \$0             | \$32            | \$40            | \$164           | \$0             | \$30            | \$0             | \$0             | \$266            | \$0             | \$266            | \$0              | \$ 266           |
| County Grant                             | \$0             | \$0             | \$0             | \$0             | \$0             | \$0             | \$0             | \$0             | \$0             | \$0             | \$0             | \$0              | \$0             | \$0              | \$0              | \$ -             |
| <b>Total Facility Revenue</b>            | <b>\$56,828</b> | <b>\$58,590</b> | <b>\$54,670</b> | <b>\$48,256</b> | <b>\$53,064</b> | <b>\$52,398</b> | <b>\$54,700</b> | <b>\$66,453</b> | <b>\$59,673</b> | <b>\$65,042</b> | <b>\$60,982</b> | <b>\$635,495</b> | <b>\$61,667</b> | <b>\$697,818</b> | <b>\$62,323</b>  | <b>\$697,818</b> |
| <b>Program Revenue</b>                   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                  |                 |                  |                  |                  |
| CE Water Safety (Prog 506)               | \$0             | \$1,331         | \$2,063         | \$525           | \$305           | (\$675)         | \$300           | \$1,510         | \$747           | \$1,500         | \$1,285         | \$9,191          | \$300           | \$9,191          | \$0              | \$ 9,191         |
| CE Learn to Swim Registration (Prog 533) | \$2,719         | \$12,592        | \$8,854         | \$416           | \$3,428         | \$1,111         | \$0             | \$11,053        | \$208           | \$10,932        | \$13,861        | \$65,065         | \$2,610         | \$58,574         | (\$6,491)        | \$ 58,574        |
| Club Swimming (Prog 530 & 531)           | \$4,382         | \$0             | \$11,173        | \$2,907         | \$2,640         | \$4,639         | \$67            | \$0             | \$0             | \$0             | \$0             | \$21,426         | \$0             | \$21,426         | \$0              | \$ 21,426        |
| Swim Meets (Prog 507)                    | (\$1)           | \$0             | \$0             | \$0             | \$0             | \$0             | \$0             | \$0             | \$0             | \$810           | \$0             | \$810            | \$0             | \$810            | \$0              | \$ 810           |
| Aquatics Endowment Fund (Prog 508)       | \$0             | \$0             | \$0             | \$0             | \$0             | \$0             | \$0             | \$0             | \$0             | \$0             | \$0             | \$0              | \$0             | \$0              | \$0              | \$ -             |
| <b>Total Program</b>                     | <b>\$7,100</b>  | <b>\$13,923</b> | <b>\$22,090</b> | <b>\$3,848</b>  | <b>\$6,373</b>  | <b>\$5,075</b>  | <b>\$367</b>    | <b>\$12,563</b> | <b>\$955</b>    | <b>\$13,242</b> | <b>\$15,146</b> | <b>\$96,492</b>  | <b>\$2,910</b>  | <b>\$90,001</b>  | <b>(\$6,491)</b> | <b>\$ 90,001</b> |
|  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                  |                 |                  |                  |                  |
| <b>Grand Total Revenue</b>               | <b>\$63,928</b> | <b>\$72,513</b> | <b>\$76,760</b> | <b>\$52,104</b> | <b>\$59,437</b> | <b>\$57,473</b> | <b>\$55,067</b> | <b>\$79,016</b> | <b>\$60,628</b> | <b>\$78,284</b> | <b>\$76,128</b> | <b>\$731,987</b> | <b>\$64,577</b> | <b>\$787,819</b> | <b>\$55,832</b>  | <b>\$787,819</b> |

Joint Powers Advisory Board Expense Reporting

|  | 23-Jun     | 23-Jul    | 23-Aug    | 23-Sep    | 23-Oct     | 23-Nov    | 23-Dec     | 24-Jan    | 24-Feb    | 24-Mar    | 24-Apr     | May YTD    | 24-May    | June YTD     | 24-Jun     | YTD          |
|--|------------|-----------|-----------|-----------|------------|-----------|------------|-----------|-----------|-----------|------------|------------|-----------|--------------|------------|--------------|
| <b>Operational Expenses</b>                          |            |           |           |           |            |           |            |           |           |           |            |            |           |              |            |              |
| Electric (330)                                       | \$ 8,510   | \$ 7,855  | \$ 8,918  | \$ 6,937  | \$ 4,091   | \$ 3,270  | \$ 3,333   | \$ 3,150  | \$ 3,091  | \$ 3,500  | \$ 3,380   | \$ 52,552  | \$ 5,027  | \$ 59,849    | \$ 7,297   | \$ 59,849    |
| Water (331)  | \$ 939     | \$ -      | \$ 1,091  | \$ 1,449  | \$ 365     | \$ 1,160  | \$ 1,103   | \$ 1,617  | \$ 1,119  | \$ 2,684  | \$ -       | \$ 11,847  | \$ 1,259  | \$ 13,986    | \$ 2,139   | \$ 13,986    |
| Gas (334)  | \$ 2,454   | \$ 2,407  | \$ 2,358  | \$ 2,502  | \$ 3,442   | \$ 5,071  | \$ 6,218   | \$ 9,012  | \$ 4,937  | \$ 4,500  | \$ 2,686   | \$ 45,223  | \$ 2,090  | \$ 46,414    | \$ 1,191   | \$ 46,414    |
| Chemicals/UV Light (402)                             | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | \$ 13,289 | \$ 1,516   | \$ 5,171  | \$ 2,064  | \$ 1,661  | \$ 1,636   | \$ 27,333  | \$ 1,996  | \$ 28,310    | \$ 977     | \$ 28,310    |
| Pool/Fitness Maintenance (350, 530)                  | \$ 648     | \$ 722    | \$ -      | \$ 2,641  | \$ 26,496  | \$ (1)    | \$ 3,840   | \$ -      | \$ 140    | \$ 2,280  | \$ 844     | \$ 38,312  | \$ 1,350  | \$ 41,777    | \$ 3,465   | \$ 41,777    |
| Maintenance Accrual Fund                             | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | \$ -      | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | \$ -       | \$ -      | \$ -         | \$ -       | \$ -         |
| General Supplies (401, 403, 407, 455, 456, 467, 490) | \$ 1,714   | \$ 2,402  | \$ 1,255  | \$ 3,283  | \$ 1,672   | \$ 1,412  | \$ 1,754   | \$ 2,043  | \$ 4,552  | \$ 2,455  | \$ 1,193   | \$ 25,701  | \$ 3,680  | \$ 27,524    | \$ 1,823   | \$ 27,524    |
| Concessions (404)                                    | \$ 818     | \$ 678    | \$ 257    | \$ 361    | \$ -       | \$ 598    | \$ 220     | \$ 1,313  | \$ 276    | \$ 221    | \$ 516     | \$ 4,750   | \$ 310    | \$ 5,715     | \$ 965     | \$ 5,715     |
| Administration (110)                                 | \$ 1,022   | \$ 1,023  | \$ 1,022  | \$ 1,023  | \$ 1,022   | \$ 1,023  | \$ 1,022   | \$ 1,023  | \$ 1,022  | \$ 1,023  | \$ 1,022   | \$ 11,248  | \$ 1,023  | \$ 12,511    | \$ 1,263   | \$ 12,511    |
| Business Office Chargeback (195)                     | \$ 850     | \$ 824    | \$ 825    | \$ 824    | \$ 825     | \$ 824    | \$ 824     | \$ 825    | \$ 824    | \$ 825    | \$ 824     | \$ 9,068   | \$ 824    | \$ 9,893     | \$ 825     | \$ 9,893     |
| Aquatics/Fitness Supervisor (160)                    | \$ 7,560   | \$ 7,438  | \$ 7,437  | \$ 7,438  | \$ 6,924   | \$ 6,946  | \$ 11,564  | \$ 6,167  | \$ 6,167  | \$ 6,166  | \$ 17,971  | \$ 92,352  | \$ 8,134  | \$ 102,151   | \$ 9,799   | \$ 102,151   |
| Lifeguards (161)                                     | \$ 24,816  | \$ 7,357  | \$ 13,722 | \$ 11,489 | \$ 11,176  | \$ 12,624 | \$ 15,114  | \$ 13,045 | \$ 12,734 | \$ 12,655 | \$ 12,968  | \$ 135,298 | \$ 12,414 | \$ 159,768   | \$ 24,470  | \$ 159,768   |
| Certified Pool Operator (175)                        | \$ 1,774   | \$ 1,685  | \$ 1,718  | \$ 1,749  | \$ 1,697   | \$ 1,702  | \$ 1,732   | \$ 1,767  | \$ 1,727  | \$ 1,764  | \$ 1,764   | \$ 19,311  | \$ 2,006  | \$ 21,179    | \$ 1,868   | \$ 21,179    |
| Custodial Support (171)                              | \$ 1,586   | \$ 1,409  | \$ 1,499  | \$ 1,546  | \$ 1,597   | \$ 1,586  | \$ 14,369  | \$ 3,582  | \$ 3,578  | \$ 3,570  | \$ 3,603   | \$ 39,911  | \$ 3,572  | \$ 43,579    | \$ 3,668   | \$ 43,579    |
| Group Exercise Instructors (180)                     | \$ 6,748   | \$ 1,548  | \$ 4,206  | \$ 3,705  | \$ 4,713   | \$ 4,566  | \$ 4,526   | \$ 4,177  | \$ 5,590  | \$ 4,665  | \$ 5,079   | \$ 47,729  | \$ 4,954  | \$ 54,084    | \$ 6,355   | \$ 54,084    |
| Front Desk/Access/Attendant (185)                    | \$ 7,927   | \$ 4,143  | \$ 6,775  | \$ 6,175  | \$ 8,569   | \$ 7,111  | \$ 6,835   | \$ 6,475  | \$ 6,774  | \$ 6,588  | \$ 6,437   | \$ 72,439  | \$ 6,557  | \$ 82,015    | \$ 9,576   | \$ 82,015    |
| Personal Trainer                                     | \$ 2,439   | \$ 630    | \$ 1,586  | \$ 2,305  | \$ 2,330   | \$ 3,623  | \$ 3,509   | \$ 2,283  | \$ 3,389  | \$ 3,035  | \$ 2,851   | \$ 28,435  | \$ 2,894  | \$ 33,480    | \$ 5,045   | \$ 33,480    |
| Clerical/Office (170)                                | \$ 3,129   | \$ 3,183  | \$ 2,868  | \$ 2,867  | \$ 2,868   | \$ 5,327  | \$ 4,343   | \$ 4,835  | \$ 4,795  | \$ 4,835  | \$ (6,968) | \$ 31,821  | \$ 2,868  | \$ 35,469    | \$ 3,648   | \$ 35,469    |
| Operations Benefits                                  | \$ 9,560   | \$ 8,317  | \$ 8,737  | \$ 8,580  | \$ 10,812  | \$ 9,734  | \$ 16,924  | \$ 9,821  | \$ 10,707 | \$ 10,113 | \$ 10,654  | \$ 114,660 | \$ 10,261 | \$ 126,606   | \$ 11,946  | \$ 126,606   |
| Staff Development (366)                              | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | \$ -      | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | \$ -       | \$ -      | \$ -         | \$ -       | \$ -         |
| Phone/Media/IT Support (320)                         | \$ 240     | \$ -      | \$ -      | \$ -      | \$ -       | \$ -      | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | \$ -       | \$ -      | \$ -         | \$ -       | \$ -         |
| Prof Svcs (cc, consult, red cross - 305)             | \$ 3,921   | \$ 8,326  | \$ 7,996  | \$ 5,554  | \$ 6,876   | \$ 5,923  | \$ (6,525) | \$ 4,940  | \$ 5,289  | \$ 5,922  | \$ 5,591   | \$ 54,044  | \$ 4,152  | \$ 58,243    | \$ 4,199   | \$ 58,243    |
| Marketing 307 & 398                                  | \$ 270     | \$ -      | \$ 139    | \$ -      | \$ 1,344   | \$ 99     | \$ 133     | \$ 213    | \$ -      | \$ -      | \$ 496     | \$ 2,424   | \$ -      | \$ 2,608     | \$ 184     | \$ 2,608     |
| Property/Liability Insurance (340)                   | \$ -       | \$ 18,616 | \$ -      | \$ -      | \$ -       | \$ -      | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | \$ 18,616  | \$ -      | \$ 18,616    | \$ -       | \$ 18,616    |
| Rental (370)   | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | \$ -      | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | \$ -       | \$ -      | \$ -         | \$ -       | \$ -         |
| Dues & Memberships (820)                             | \$ 1,305   | \$ 190    | \$ 258    | \$ -      | \$ -       | \$ 1,302  | \$ -       | \$ 846    | \$ 650    | \$ 999    | \$ 225     | \$ 4,552   | \$ 82     | \$ 4,843     | \$ 291     | \$ 4,843     |
| Postage (329)  | \$ 26      | \$ -      | \$ -      | \$ -      | \$ 44      | \$ -      | \$ -       | \$ 25     | \$ -      | \$ -      | \$ 27      | \$ 96      | \$ -      | \$ 122       | \$ 26      | \$ 122       |
| <b>Total Operational Expenses</b>                    | \$ 88,256  | \$ 78,753 | \$ 72,667 | \$ 70,428 | \$ 96,863  | \$ 87,189 | \$ 92,354  | \$ 82,330 | \$ 79,425 | \$ 79,461 | \$ 72,799  | \$ 887,722 | \$ 75,453 | \$ 988,742   | \$ 101,020 | \$ 988,742   |
| <b>Program Expenses</b>                              |            |           |           |           |            |           |            |           |           |           |            |            |           |              |            |              |
| Community Ed Classes (Prog 505)                      | \$ -       | \$ -      | \$ 2,520  | \$ -      | \$ -       | \$ -      | \$ 700     | \$ -      | \$ 167    | \$ 1,200  | \$ -       | \$ 8,937   | \$ 4,350  | \$ 9,542     | \$ 605     | \$ 9,542     |
| Hosted Swim Meets (Prog 507)                         | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | \$ -      | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | \$ -       | \$ -      | \$ -         | \$ -       | \$ -         |
| Other Programs (Prog 508)                            | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | \$ -      | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | \$ -       | \$ -      | \$ -         | \$ -       | \$ -         |
| Club Swimming (Prog 530 & 531)                       | \$ 6,630   | \$ 6,194  | \$ 4,968  | \$ 4,048  | \$ 5,164   | \$ 4,808  | \$ 5,060   | \$ 86     | \$ 29     | \$ -      | \$ 1,387   | \$ 31,744  | \$ -      | \$ 31,744    | \$ -       | \$ 31,744    |
| Learn to Swim (Prog 533)                             | \$ 12,745  | \$ 4,334  | \$ 7,338  | \$ 4,266  | \$ 4,225   | \$ 3,466  | \$ (6,221) | \$ 2,546  | \$ 3,567  | \$ 3,165  | \$ 2,959   | \$ 33,381  | \$ 3,736  | \$ 39,467    | \$ 6,086   | \$ 39,467    |
| <b>Total Program Expenses</b>                        | \$ 19,375  | \$ 10,528 | \$ 14,826 | \$ 8,314  | \$ 9,389   | \$ 8,274  | \$ (461)   | \$ 2,632  | \$ 3,763  | \$ 4,365  | \$ 4,346   | \$ 74,062  | \$ 8,086  | \$ 80,753    | \$ 6,691   | \$ 80,753    |
| <b>Grand Total Expenses:</b>                         | \$ 107,631 | \$ 89,281 | \$ 87,493 | \$ 78,742 | \$ 106,252 | \$ 95,463 | \$ 91,893  | \$ 84,962 | \$ 83,188 | \$ 83,826 | \$ 77,145  | \$ 961,784 | \$ 83,539 | \$ 1,069,495 | \$ 107,711 | \$ 1,069,495 |