		2022 Ending Fund Balance	
247-34300	FUND BALANCE	373,767.40	Deficit Fund Balance Contributions made in 2023
247-34350	CITY FUND BALANCE	16,255.06	
247-34400	WWUSD FUND BALANCE	35,005.07	
	Net Deficit Fund Balance	425,027.53	A

	YTD Aug 2023		Estimated 2023 Year End	
YTD Aug 2023 Revenue	988,450.58		1,117,792.17	2023 Revenues
YTD Aug 2023 Expenses	488,788.62		726,097.58	2023 Expenses
2023 Revenue less Expenses	499,661.96	B	391,694.60	Estimated Net Income (Loss)
Current Deficit Fund Balance	(74,634.43)	A-B	33,332.94	Remaining Deficit Fund Balance
Plus 2023 City/WUSD Regular Contribution	356,000.00	C	356,000.00	Plus 2023 City/WUSD Regular Contribution
YTD Aug 2023 Deficit to Split 50/50	230,105.44	D	338,072.81	Estimated Deficit to Split 50/50
YTD Aug 2023 WWUSD Fund Balance	(27,942.21)	E=D/2	26,041.47	WWUSD Share of remaining estimated deficit
City share of YTD Aug 2023 Deficit	115,052.72	E	169,036.40	City share of Remaining estimated Deficit
Less 2023 City Regular Contribution	178,000.00	C	178,000.00	Less 2023 City Regular Contribution
YTD Aug 2023 CITY Fund Balance	(46,692.22)	E-C	7,291.46	City share of Remaining Estimated Deficit

			2		
		8/31/2023	12/31/2023	YTD	
REVENUES	**ACCOUNT DESCRIPTION**	**YTD**	**2023 Budget**	**Annualized**	
247-41000-55	FAMILY MEMBERSHIP REVENUE	80,624.94	200,000.00	120,937.41	
247-41100-55	MONTHLY EFT REVENUE	240.80	8,000.00	361.20	
247-41200-55	YOUTH MEMBERSHIP REVENUE	12,830.56	-	19,245.84	
247-41250-55	ADULT MEMBERSHIP REVENUE	30,243.01	1,000.00	45,364.52	
247-41300-55	SENIOR MEMBERSHIP REVENUE	20,457.01	1,000.00	30,685.52	
247-41350-55	SILVER SNEAKERS MEMBERSHIP	14,668.00	20,000.00	22,002.00	
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	-	-	
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	-	-	-	
247-42000-55	ADULT DAY PASSES	32,443.67	70,000.00	48,665.51	
247-42100-55	YOUTH DAY PASSES	25,463.32	38,000.00	38,194.98	
247-42200-55	SENIOR DAY PASSES	-	-	-	
247-42300-55	GROUP RATES	10,249.75	14,000.00	15,374.63	
247-43000-55	SWIM LESSONS	8,966.77	21,000.00	13,450.16	
247-43100-55	SUMMER SCHOOL SWIM LESSONS	-	-	-	
247-43200-55	LAND FITNESS CLASSES	7,227.30	5,000.00	10,840.95	
247-43300-55	WATER CLASSES	794.34	3,000.00	1,191.51	
247-43350-55	MERMAID CLASSES	-	-	-	
247-44000-55	MEETING ROOM RENTALS	1,756.52	7,000.00	2,634.78	
247-44050-55	OFFICE SPACE RENTALS	-	-	-	
247-44100-55	WHITEWATER SCHOOL DIST RENTAL	709.44	1,200.00	1,064.16	
247-44105-55	J HAWKS RENTALS	-	1,000.00	-	
247-44200-55	BIRTHDAY PARTIES	1,840.73	20,000.00	2,761.10	
247-45000-55	LIFE GUARD REIMB WHS	-	-	-	
247-45050-55	DONATIONS	-	6,400.00	-	
247-45100-55	GIFT CERTIFICATES	-	-	-	
247-45200-55	MASSAGE	-	-	-	
247-45300-55	PERSONAL TRAINING REVENUE	-	-	-	
247-45400-55	CONCESSIONS STAND	8,633.12	25,000.00	12,949.68	
247-45500-55	PRO-SHOP INCOME	230.16	4,500.00	345.24	
247-45505-55	MISC INCOME-ONE TIME REV	-	-	-	
247-45550-55	OVER/SHORT CASH REGISTER	-	-	-	
247-45600-55	GIFT CARDS/CERTIFICATES	1,303.74	2,000.00	1,955.61	
247-45700-55	STATE SALES TAX	-	-	-	
247-45800-55	COUNTY SALES TAX	-	-	-	
247-49275-55	TRANSFER IN	-	-	-	
	Revenue without Transfers	**258,683.18**	**448,100.00**	**388,024.77**	
247-49280-55	WUSD CONTRIBUTION	222,008.70		222,008.70	Deficit Fund Balance Contribution
	WUSD 2023 Contribution	128,000.00	89,000.00	128,000.00	2023 Contribution-WUSD
247-49285-55	WUSD CAPITAL IMPROVE CONT	50,000.00	50,000.00	50,000.00	2024 Contribution-WUSD
247-49290-55	GENERAL FUND TRANSFER	151,758.70	151,758.70	151,758.70	Deficit Fund Balance Contribution
	CITY 2023 CONTRIBUTION	128,000.00	128,000.00	128,000.00	2023 Contribution-City
247-49295-55	GENERAL FUND CAP IMPROVE CONT	50,000.00	50,000.00	50,000.00	2023 Contribution-City
247-49300-55	FUND BALANCE APPLIED	-	(219,395.09)	-	
	Revenue with Transfers	**988,450.58**	**697,463.61**	**1,117,792.17**	

EXPENSES		YTD	2023 Budget	Annualized
247-55100-111	SALARIES/PERMANENT	42,315.40	96,969.60	63,473.10
247-55100-112	WAGES/OVERTIME	-	-	-
247-55100-113	WAGES/TEMPORARY	-	-	-
247-55100-114	WAGES/PART-TIME/PERMANENT	-	-	-
247-55100-150	MEDICARE TAX/CITY SHARE	704.59	1,475.66	1,056.89
247-55100-151	SOCIAL SECURITY/CITY SHARE	3,012.64	6,309.72	4,518.96
247-55100-152	RETIREMENT	3,149.60	6,593.93	4,724.40
247-55100-153	HEALTH INSURANCE	5,846.44	11,933.06	8,769.66
247-55100-154	HSA-HRA CONTRIBUTIONS	-	1,250.00	-
247-55100-155	WORKERS COMPENSATION	283.93	3,006.96	425.90
247-55100-156	LIFE INSURANCE	1.24	-	1.86
247-55100-157	L-T DISABILITY INSURANCE	-	-	-
247-55100-158	UNEMPLOYMENT COMPENSATION	-	-	-
247-55100-159	OTHER EMPLOYER CONTRIBUTIONS	-	-	-
247-55100-211	PROFESSIONAL DEVELOPMENT	-	-	-
247-55150-111	SALARIES/PERMANENT	-	-	-
247-55150-112	WAGES/OVERTIME	-	-	-
247-55150-113	WAGES/TEMPORARY	71,806.57	61,951.50	107,709.86
247-55150-150	MEDICARE TAX/CITY SHARE	1,089.50	898.30	1,634.25
247-55150-151	SOCIAL SECURITY/CITY SHARE	4,658.59	3,840.99	6,987.89
247-55150-152	RETIREMENT	98.54	-	147.81
247-55150-153	HEALTH INSURANCE	-	-	-
247-55150-155	WORKERS COMPENSATION	1,358.21	1,921.08	2,037.32
247-55150-156	LIFE INSURANCE	-	-	-
247-55150-157	L-T DISABILITY INSURANCE	-	-	-
247-55150-158	UNEMPLOYMENT COMPENSATION	-	-	-
247-55150-159	OTHER EMPLOYER CONTRIBUTIONS	-	-	-
247-55200-111	SALARIES/PERMANENT	-	-	-
247-55200-112	WAGES/OVERTIME	-	-	-
247-55200-113	WAGES/TEMPORARY	-	-	-
247-55200-114	WAGES/PART-TIME/PERMANENT	29,902.95	25,700.00	44,854.43
247-55200-150	MEDICARE TAX/CITY SHARE	448.61	372.65	672.92
247-55200-151	SOCIAL SECURITY/CITY SHARE	1,917.75	1,593.40	2,876.63
247-55200-152	RETIREMENT	179.39	-	269.09
247-55200-153	HEALTH INSURANCE	512.65	-	768.98
247-55200-155	WORKERS COMPENSATION	666.42	796.94	999.63
247-55200-156	LIFE INSURANCE	1.10	-	1.65
247-55200-157	L-T DISABILITY INSURANCE	-	-	-
247-55200-158	UNEMPLOYMENT COMPENSATION	-	-	-
247-55200-159	OTHER EMPLOYER CONTRIBUTIONS	-	-	-
247-55300-111	SALARIES/PERMANENT	-	-	-
247-55300-112	WAGES/OVERTIME	-	-	-
247-55300-113	WAGES/TEMPORARY	-	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	93,412.73	181,395.50	140,119.10
247-55300-150	MEDICARE TAX/CITY SHARE	1,416.48	2,630.24	2,124.72
247-55300-151	SOCIAL SECURITY/CITY SHARE	6,057.04	11,246.52	9,085.56
247-55300-152	RETIREMENT	1,447.03	-	2,170.55
247-55300-153	HEALTH INSURANCE	1,052.29	-	1,578.44
247-55300-155	WORKERS COMPENSATION	2,225.90	5,624.96	3,338.85
247-55300-156	LIFE INSURANCE	1.90	-	2.85
247-55300-157	L-T DISABILITY INSURANCE	-	-	-
247-55300-158	UNEMPLOYMENT COMPENSATION	-	-	-
247-55300-159	OTHER EMPLOYER CONTRIBUTIONS	-	-	-
247-55400-111	SALARIES/PERMANENT	7,763.40	-	11,645.10
247-55400-112	WAGES/OVERTIME	-	-	-
247-55400-113	WAGES/TEMPORARY	-	-	-
247-55400-114	WAGES/PART-TIME/PERMANENT	-	-	-
247-55400-150	MEDICARE TAX/CITY SHARE	113.17	-	169.76
247-55400-151	SOCIAL SECURITY/CITY SHARE	483.85	-	725.78
247-55400-152	RETIREMENT	549.35	-	824.03
247-55400-153	HEALTH INSURANCE	1,731.45	-	2,597.18
247-55400-155	WORKERS COMPENSATION	186.26	-	279.39
247-55400-156	LIFE INSURANCE	1.43	-	2.15
247-55400-157	L-T DISABILITY INSURANCE	-	-	-
247-55400-159	OTHER EMPLOYER CONTRIBUTIONS	-	-	-
247-55400-250	CONTRACTED SERVICES	1,462.50	-	2,193.75
247-55500-220	INSURANCE	7,415.79	-	11,123.69
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	7,926.18	8,445.12	11,889.27

247-55500-225	TELECOM/INTERNET/COMMUNICATION	2,939.09	4,765.98	4,408.64
247-55500-246	CLEANING & SUPPLIES	4,848.00	5,500.00	7,272.00
247-55500-310	FITNESS & OPERATING SUPPLIES	1,815.43	2,000.00	2,723.15
247-55500-312	SUPPLIES-CHECKS	-	-	-
247-55500-320	CHAMBER DUES & EXPENSES	288.00	275.00	432.00
247-55500-341	COMPUTER TECH SUPPORT	-	-	-
247-55500-343	POSTAGE	-	-	-
247-55500-650	CREDIT CARD PROCESSING FEES	64.24	151.50	96.36
247-55500-652	BANK CHARGES	-	10.00	-
247-55500-654	PERMITS & FEES	2,035.00	1,050.00	3,052.50
247-55500-656	MEMBER KEY TAGS	590.00	1,100.00	885.00
247-55500-658	FAMILY PARTNERSHIP PAYOUTS	-	-	-
247-55600-310	OFFICE & OPERATING SUPPLIES	2,398.46	250.00	3,597.69
247-55600-342	WSI CLASS EXPENSE	656.00	100.00	984.00
247-55600-344	LIFEGUARD CLASS EXPENSE	1,524.11	1,500.00	2,286.17
247-55600-346	GENERAL POOL MAINTENANCE	7,526.18	14,000.00	11,289.27
247-55600-348	POOL EQUIPMENT	1,890.42	5,050.00	2,835.63
247-55600-350	POOL CHEMICALS	12,000.00	18,180.00	18,000.00
247-55700-221	WATER/SEWER UTILITIES	15,519.58	28,280.00	23,279.37
247-55700-222	ELECTRIC UTILITIES	52,673.21	80,800.00	79,009.82
247-55700-223	NATURAL GAS	35,832.98	60,000.00	53,749.47
247-55700-244	HVAC SUPPLIES	1,222.73	3,535.00	1,834.10
247-55700-355	REPAIR/MAINT SUPPLIES	5,198.10	2,525.00	7,797.15
247-55800-310	OFFICE & OPERATING SUPPLIES	10,125.96	10,100.00	15,188.94
247-55800-324	MARKETING	7,448.43	8,080.00	11,172.65
247-55800-341	JANITORIAL/CLEANING SUPPLIES	86.67	505.00	130.01
247-55800-342	CONCESSION SUPPLIES	6,734.45	15,000.00	10,101.68
247-55800-344	LAND FITNESS SPECIAL EVENTS	-	-	-
247-55800-346	PRO-SHOP INVENTORY	-	750.00	-
247-55800-600	SALES TAX EXPENSE	-	-	-
	Operating Expenses	**474,617.91**	**697,463.61**	**711,926.87**
247-55800-810	CAPITAL EQUIPMENT	14,170.71	-	14,170.71
247-55800-820	CAPITAL IMPROVEMENTS	-	-	-
247-55800-913	GENERAL FUND TRANSFER	-	-	-
	Operating plus Capital Expenses	**488,788.62**	**697,463.61**	**726,097.58**