



**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE**

Addendum No. 1

Issued June 5, 2020

Solicitation No. 201 – Marketing and Communications Strategy Consulting Services

which is scheduled to open June 18, 2020 at 11:00 A.M. CT

BREC – Recreation and Park Commission for the Parish of East Baton Rouge

Please refer to PAGE 17 of RFP No. 201:

REMOVE PAGE 17 IN ITS ENTIRETY.

REPLACE WITH PAGE 17 ATTACHED.

ADD Attachment FINANCIAL STATEMENTS BY PROGRAM AGENDA PACKET as of 12-31-19.

ADD Attachment 2019 Website Report.

The following inquiries were received during the Inquiry Period for the above-referenced RFP and the clarification/responses are as follows:

1. Section 1.1.2 Goals & Objectives, you state you are looking for a partner to define and document a comprehensive branding and marketing strategy. Can you elaborate on what you are looking for as far as final deliverables for “comprehensive brand strategy?” Does this include brand identity, brand positioning and does final plan need to include any tactical elements such as traditional and digital media plans? Does this include any creative development?

The BREC Communications team acts as an in-house agency for the largest parks and recreation system in the state. Our team is responsible for branding, marketing, public relations, media relations, internal communication, social media and web management, graphic design, PR special events, volunteer management and printing. Each year we go through an extensive process to create an annual strategic communications plan made up of 18 separate marketing plans with a budget of approximately \$1-million. In 2020, BREC Communications contracted with 49 media vendors with each account having the ability to utilize contingency dollars as needed. The comprehensive strategy should include brand identity, brand positioning, and relevant high-level overviews of tactical approaches to meet objectives. The process to create the comprehensive brand strategy should include an analysis of current practices, policies, and processes and should reflect recommendations to ensure support the goals of the comprehensive strategy through operations.

2. Section 1.1.2 Goals & Objectives, you state you are looking for the partner to identify areas where BREC's Communications Department policies and processes could be improved. With regard to policy and process recommendations, can you elaborate on what you are looking for here? Are you referring to the process in which your team currently develops these plans or is this more operational in nature?

BREC Communications is looking for a holistic overview of our operations. BREC is extremely large, with more than 180 parks, thousands of annual programs and events, dozens of large construction projects underway at any given time, and many partners and initiatives. The challenge is communicating all of that without overwhelming our audience(s). We continually research trends and community desires, and we hope this project will allow us to collaborate with external experts for ideas to improve our operations as a whole, rather than on a single campaign or communications project, as is our current practice. Our team operates under strict deadlines, and it is imperative that all suggestions we receive ensure our processes maximize our ability to meet those deadlines while delivering high quality content. All suggestions must follow best practices for external and internal communication efforts.

3. Section 1.5 Proposal Response Format, Item E. Innovative Concepts – you state, “Present innovative concepts, if any, not discussed above for consideration.” Can you clarify what you are looking for here? Are you looking for examples of innovative work done in a relevant category? Innovative concepts specifically for BREC or any innovative work across multiple industries?

This should be innovative concepts that might apply for the BREC facilities, programs and events that we promote. Each marketing area of BREC, such as Golf, Zoo, Liberty Lagoon, senior programs, adaptive programs, etc., has different target demographics. It would also be good to see innovative work in other industries that could possibly be adapted to BREC.

4. Section 1.5 Proposal Response Format, Item G. Financial Proposal -- is there a rough budget for this effort? Can you provide past budget ranges for development of this plan either internally by your team or externally from another firm?

For this work, BREC is seeking the best value possible, meaning the best proposal for the price being proposed. While this project was included in the overall department annual budget, no prescribed budget has been established. An option could be to propose a "best case scenario" plan with a budget and offer an alternative (or multiple alternatives) with fee options.

5. What are the final deliverables you expect at the conclusion of this contract? Strategy documents and process improvements only? OR, strategy and tactical plans for implementation plus pricing for implementation?

BREC is seeking a comprehensive strategy document that includes suggestions for strategy and process improvements which might also include suggestions for a realignment of staff, new or updated policy suggestions, etc. that would support the identified strategic goals and objectives. The BREC Communications staff is currently comprised of 16 people, and we would expect that these recommendations would then be implemented internally.

6. Will unaudited financial statements from 2017 to 2019 meet the RFP's requirement for financial statements? Can those be labeled as confidential and redacted as part of our proposal submission?

Yes.

7. Are subcontractors included as part of a prime contractor's proposal also required to submit financial statements, or are the prime contractor's financial statements sufficient? Would a letter of financial standing from a subcontractor's banking institution qualify as an acceptable alternative to their financial statements?

The prime contractor's financial statements sufficient; a letter of financial standing could serve as a substitute if enough relevant information is included.

8. Should a certificate of insurance, City-Parish occupational license and/or Secretary of State filings be included as part of our proposal submission?

The certificate of insurance, occupational license and Louisiana Secretary of State filings may be included as part of your proposal submission should you wish to include it in accordance with the bid specifications.

9. What is BREC's definition of a disadvantaged business enterprise?

BREC has not officially adopted a definition of a disadvantaged business enterprise as of yet. However, a general definition of a Disadvantaged Business Enterprise (DBE) Program is a for profit small business concerns where socially and economically disadvantaged individuals own at least 51% interest and also control management and daily business operations. African Americans, Hispanics, Native Americans, Asian Pacific and Subcontinent Asian Americans and women are presumed to be socially and economically disadvantaged.

10. How many total vendors does BREC currently have engaged to support its strategic communications plan and needs (during BREC's current fiscal year)? How many vendors did it engage to support its strategic communications plan and needs during BREC's last full fiscal year?

The 2020 marketing plan included 49 vendors, although that might increase during the year as contingency funds are spent. Additionally, BREC Communications contracts with four software firms and a website development/hosting firm as well as a survey company. The 2019 numbers were similar as we seek to work with as many vendors as we can to help tell our story to the public.

11. Section 2.4 in the RFP – Deliverables, had a text overlap, can that section be reposted?

An updated Page 17 is attached to this addenda. Please remove Page 17 from the RFP in its entirety and replace with the attachment.

12. Is there an incumbent agency you currently work with on marketing efforts? If so, are they participating in this process?

This comprehensive work is new scope. While BREC Communications works with several media companies on branding ideas and advertising messaging and platforms, they do not participate in our process. They attend media pitch week during annual planning, as all other vendors do to pitch us their services.

13. What do you view as the most important qualities of an agency partner beyond the capabilities outlined in the RFP?

BREC Communications is seeking experts with in-depth knowledge and experience in all of the services our Communications team currently offers to our agency as well as any that we don't and should offer. We need a team with a big-picture view that can quickly digest a large amount of information and catalyze it into a solid plan of action. This RFP is not seeking an agency to do the work of the Communications team, but to help us become as effective and efficient as we can be.

14. What is the composition of the evaluation team for this RFP?

The evaluation team consists of the leaders of the BREC Communications department.

15. Is there an intended budget range for the services outlined in the RFP? Are there any other budget parameters we should consider?

For this work, BREC is seeking the best value possible, meaning the best proposal for the price being proposed. While this project was included in the overall department annual budget, no prescribed budget has been established. An option could be to propose a "best case scenario" plan with a budget and offer an alternative (or multiple alternatives) with fee options.

16. How will success be measured? Are there specific metrics that you consider to define the success?

This project will be considered successful if it ends with the development of a plan that can be fully implemented by the BREC team, expands the BREC Communications team's capability to tell BREC's story to the public and staff, and if it includes measurable outcomes we can report to executive staff and our Commission. It will not be a success if the plan is vague, creates unnecessary work for a team that is already at capacity, or hurts our efforts to build credibility and trust in the public and within our agency.

17. Can we get a copy of your current Marketing/Media buy plan and/or outreach budget?

See the 2020 marketing plan at this web address:
<http://brec.org/assets/Publications/2020MarketingPlan.pdf>

18. Are we correct in assuming that the BREC comms team will then handle all implementation of the recommendations at this time?

Correct.

19. There are various options when pulling together marketing activations and outreach strategies. In order to provide you with a proportionate level of engagement based on your needs, do you have any anticipated budget ranges that you could provide for this RFP and scope of work? Under \$10K, \$10-25K, \$25K+ etc?

For this work, BREC is seeking the best value possible, meaning the best proposal for the price being proposed. While this project was included in the overall department annual budget, no prescribed budget has been established. An option could be to propose a "best case scenario" plan with a budget and offer an alternative (or multiple alternatives) with fee options.

‘Comprehensive marketing and communications strategy’

20. Based on the marketing and communications’ action plan within the Imagine your Parks document, what initiatives does the department need the most external assistance on?

External assistance is most needed for ensuring that BREC policies, processes, and procedures support overall branding, marketing, and communications strategies. However, those overall strategies are not holistically documented. Therefore, the need is for a top-down analysis and holistic view.

21. What would be the chief metric(s) that you’re measuring the selected agency on?

There evaluation criteria are listed in Part III of the RFP with their weightings.

22. Across all of the metrics above, please explain the current measurement/reporting practices.

The BREC Communications department compiles a monthly report on marketing initiatives. We measure social media by engagement, impressions, clicks, views, etc. We also measure our website traffic generated by paid advertising, social media engagement and organic growth. Our paid advertising is measured by viewership/listenership/readership for non-digital advertising; digital and social media advertising is measured by reach, clicks and engagement. We also measure the number of press releases sent out and how many were picked up by media outlets, newsletter distributed monthly, designs and print jobs per month as well as number of volunteer projects and special events. In addition to these, we conduct parish-wide surveys periodically to determine how people want to hear about BREC facilities, programs and events and measure their awareness. We also conduct focus groups for feedback, monitor and respond to comments on social media and e-mail and utilize digital surveys.

23. The RFP references the annual 5-month process of strategy creation, can you share any previous agency-created strategic marketing plans (for example 2019-2020)?

See the 2020 marketing plan at this web address: <http://brec.org/assets/Publications/2020MarketingPlan.pdf>

Additionally, BREC's 10-year strategic plan can be found at this address:

<http://www.brec.org/assets/IYP2/ImagineYourParks2.pdf>

24. Can you share the most recent (3 years) market research information that has been executed and available? If the research isn't available, can you share a top-line overview of what research was executed?

Please see the past three marketing surveys commissioned by BREC at web address.

https://brec-my.sharepoint.com/:b:/g/personal/mwilliams_brec_org/Ed0ilb0_4Z9MiQhV0_FKClgBtYNNPfbeZEAbnqpWbBpPwg?e=1esPR8

25. What are BREC's most important marketing and communications challenges?

Communicating and advertising everything that BREC offers without competing with ourselves in the advertising market as well as communicating everything that we offer with our limited budget. The thing we hate to hear the most is "I didn't know BREC had that."

Additionally, we are a small staff serving a large, diverse organization on short deadlines. We face constant battles to deliver high quality work with little notice or regard for the time it takes to develop a creative product and deadlines set by media vendors that are non-negotiable. We produced more than 2,000 designs in 2019 with three graphic designers, handle 18 marketing accounts, 20+ social media pages, 4 websites, 5,000+ volunteers, special events requested on short notice, and more.

26. What perceptions of BREC (and all individual departments) are you hoping to highlight or dispel internally or externally?

Internally, the Communications department hopes to highlight that we are operating by best practices in the realm of marketing and advertising. Too often, we are compared to other park and rec agencies that may not operate the same way we do when it comes to marketing. BREC is fortunate enough to have a full-service communications department that operates as an in-house advertising agency.

Externally, we want the public to understand all that they get for their tax dollars. We offer so much that it can be overwhelming and when people receive their tax notices, we want them to be grateful that their dollars are being spent wisely. We also want to effectively promote our programs and facilities with a consistent brand and message without cluttering the market.

27. When you state “Present sample innovative concepts for review,” are these samples from past work, or new concepts specific to BREC?

Please be sure to include samples from past work, but if new concepts specific to BREC can be included, that would be helpful as well.

28. Will we be able to work with multiple departments (i.e. communications, operations, and recreation) to develop our strategy?

The phrase “working with” isn’t clear, but gathering input from other departments should be part of the assessment process.

‘Recommendations for successfully implementing the defined marketing and communications strategy and meeting the Department’s mission’

29. What are the current capabilities of the internal BREC marketing and communication team (strategy, design, film, development, etc)? What capabilities will be added internally in the future?

Divisions of the BREC Communications department include: Marketing/Advertising Managers, graphic designers, website/social media managers, volunteer services/special events, and a print shop. Possible future additions include: community relations, and videography.

30. What has been the most successful marketing or communication initiative executed by BREC in the last 3 years?

It depends on how success is being defined. However, the quickest start-up campaign with the greatest impact has been BREC’s Refresh and Play It Safe campaigns that are currently underway. BREC’s summer camp campaigns have been very successful with blanketing the market with a particular message through multiple channels.

31. Can you outline the current agencies on the marketing/communications roster and their roles/responsibilities?

Refer to the 2020 marketing plan at this web address:
<http://brec.org/assets/Publications/2020MarketingPlan.pdf>

32. Regarding implementation, what are the possible avenues of assistance that the awarded agency can participate in?

BREC Communications is currently anticipating internally implementing the action items that are generated from the scope of this RFP.

33. Is there an allocated budget for implementation that can be split across the awarded and existing agency partners?

This RFP is expected to be awarded to one proposer.

'Recommended changes to policies, processes, and procedures to assist with meeting the Department's mission'

34. Regarding changes to policies and processes, can you share any insight into which processes require the most attention (creative, communication, project management, budget, team/organizational, culture, etc)?

Annual marketing planning process(es), including: media pitch week, writing process, approvals, etc. in the 5-month timeframe. Also, the daily movement of workflow from accounts to marketing managers to graphic designers to web/social media to print shop.

35. What perceptions of BREC's M&C team are you hoping to highlight or dispel internally or externally?

Internally, the Communications department hopes to highlight that we are operating by best practices in the realm of marketing and advertising. Too often, we are compared to other park and rec agencies that may not operate the same way we do when it comes to marketing. BREC is fortunate enough to have a full-service communications department that operates as an in-house advertising agency.

Externally, we want the public to understand all that they get for their tax dollars. We offer so much that it can be overwhelming and when people receive their tax notices, we want them to be grateful that their dollars are being spent wisely. We also want to effectively promote our programs and facilities with a consistent brand and message without cluttering the market.

36. Can you share any previous consultative documents or plans that M&C has used within the last few years?

There have not been any other consultative services such as this done in the last few years. However, results of some research that has been commissioned by BREC Communications can be found at the following web address:

https://brec-my.sharepoint.com/:b:/g/personal/mwilliams_brec_org/Ed0ilb0_4Z9MiQhV0_FKClgBtYNNPfbeZEAbnqpWbBpPwg?e=F3z1Dm

37. What has been the most successful internal process change executed by BREC in the last 3 years?

New software for project management and design workflow have been recently implemented. The BREC Communications team also created regular collaborative meetings with internal marketing accounts to discuss promotions, social media/web and graphic design. Other successful recently implemented practices include citizen focus groups for our program guide as well as marketing research surveys.

38. Regarding process/policies, will the selected agency be able to leverage other internal BREC teams (operations and other individuals outside of the M&C department) to build internal processes?

The meaning of "leverage" is not clear. However, gathering input from other departments should be part of the assessment process.

39. Can you give an organizational overview of the BREC M&C team?

The BREC Communications department org chart at this web address:

[https://brec-](https://brec-my.sharepoint.com/:b:/g/personal/mwilliams_brec_org/EaxA0Xi7NftKjn4O3yrybl4BIQRWPa8s_yUt-GoQ9BQg?e=543D2I)

[my.sharepoint.com/:b:/g/personal/mwilliams_brec_org/EaxA0Xi7NftKjn4O3yrybl4BIQRWPa8s_yUt-GoQ9BQg?e=543D2I](https://brec-my.sharepoint.com/:b:/g/personal/mwilliams_brec_org/EaxA0Xi7NftKjn4O3yrybl4BIQRWPa8s_yUt-GoQ9BQg?e=543D2I)

40. Is there currently a BREC digital knowledgebase for all processes/procedures for the organization at large or just the M&C department?

BREC has an intranet site where policies and agency-wide procedures are stored for access by BREC staff.

Cost Proposal

41. Has BREC engaged in similar SOW's in the past, and if so, can you disclose the previous billings/budget for similar endeavors?

BREC has not previously engaged in similar consulting work.

42. To help us be more realistic in our proposed recommendations, what is the allocated budget currently allocated for this initiative?

For this work, BREC is seeking the best value possible, meaning the best proposal for the price being proposed. While this project was included in the overall department annual budget, no prescribed budget has been established. An option could be to propose a "best case scenario" plan with a budget and offer an alternative (or multiple alternatives) with fee options.

43. Can you share the hourly rates allocated for your current agency (or agencies)?

The BREC Communications Department doesn't have an agency of record, and this RFP isn't seeking that type of assistance. BREC's Communications team currently works with a few firms who provide specific services, including web support and hosting, social media influencer management, and digital advertising placement, which includes fees that are paid to those outside entities for the work rather than hourly fees.

44. Regarding the method of cost proposal evaluation, can you share what will be weighed more - hourly rate or the overall suggested budget presented for this initiative?

For this work, BREC is seeking the best value possible, meaning the best proposal for the price being proposed.

45. In regards to the RFP for Marketing and Communications Strategy Consulting Services, has BREC established a budget range for this project? Even a rough estimate would help us scope this work to best align with your expectations.

While this project was included in the overall department annual budget, no prescribed budget has been established.

46. We are looking at Solicitation #201 and have a few questions about the project:

With aspect to page 17, Item 2.4 Deliverables, are there any other 'deliverables', tangible or otherwise, desired by the agency from the Proposer?

The BREC Communications department compiles a monthly report on marketing initiatives. We measure social media by engagement, impressions, clicks, views, etc. We also measure our website traffic generated by paid advertising, social media engagement and organic growth. Our paid advertising is measured by viewership/listenership/readership for non-digital advertising; digital and social media advertising is measured by reach, clicks and engagement. We also measure the number of press releases sent out and how many were picked up by media outlets, newsletter distributed monthly, designs and print jobs per month as well as number of volunteer projects and special events. In addition to these, we conduct parish-wide surveys periodically to determine how people want to hear about BREC facilities, programs and events and measure their awareness. We also conduct focus groups for feedback, monitor and respond to comments on social media and e-mail and utilize digital surveys

47. Can we get a revenue report from the BREC to determine where revenue streams lie?

Attached is the unaudited 2019 financial statements by program presented to and accepted by the Commission.

48. Can we have an idea of park traffic and volume for 2018, and 2019?

The attendance page in BREC's 2019 annual report has the latest numbers: <http://annualreport.brec.org/>

49. What about website traffic – how many sessions in 2019?

- Users: 387.3 K
 - Sessions: 610 K
 - Pageviews: 2 M
 - Average Session Duration: 2:09
 - 61.6% New Visitors / 38.4% Returning Visitors
 - 60.7% Female / 39.3% Male
- Ages: 18-24 = 8.7% / Ages: 25-34 = 28.2% / Ages: 35-44 = 26.3% / Ages: 45-54 = 17.7% / Ages: 55-64 = 12% / Ages: 65+ = 7%
- See Attached 2019 Website Report.

50. Also, is this a new RFP, or was there an incumbent handled consulting services before?
If so, can you identify them?

This is a new RFP so there is no incumbent.

This addendum is hereby officially made part of the referenced solicitation and should be attached to the bidder's proposal or otherwise acknowledged therein.

If you have already submitted your proposal and this addendum causes you to revise your original bid, please indicate changes herein and return to Purchasing prior to bid opening in an envelope marked with the file number, bid opening date and time. If this addendum does not cause you to revise your bid, please acknowledge receipt of the addendum by signing your name and company below and returning it in accordance with the provisions above.

(Name and Signature)

Date

(Company Name)

2.3 Price Schedule

Prices proposed by the proposers should be submitted on the Proposal Form furnished herein as Attachment A. Prices submitted shall be firm for the term of the contract and inclusive of all charges Contractor wishes BREC to consider for proposed services (items, etc). Prices shall include delivery of all items F.O.B. destination.

2.4 Deliverables

The deliverables listed in this section are the minimum desired from the successful proposer. Every proposer should describe what deliverables will be provided per their proposal, and how the

- Comprehensive marketing and communications strategy

- Recommendations for successfully implementing the defined marketing and communications strategy and meeting the Department's mission
- Recommended changes to policies, processes and procedures to assist with meeting the Department's mission

2.5 Location

The location of the service can primarily be remote, however, travel may be required to BREC's Administrative Offices at 6201 Florida Blvd., Baton Rouge, LA 70806.

2.6 Proposal Elements

2.6.1 Financial

Describe any potential charges for proposed services associated with the RFP program implementation and administration that you wish BREC to consider.

2.6.2 Technical

Each Proposer should address how the firm will meet all the requirements of this RFP, with particular attention to:

- Plans and/or schedule for consulting services
- Proposed deliverables
- Provision for customer service, including personnel assigned, toll-free number, and account inquiry, etc.
- Resumes for account manager, designated customer service representative(s) and any other key personnel to be assigned to this project, including those of subcontractors, if any.



FINANCIAL STATEMENTS BY PROGRAM



PROGRAMS

Administration

Aquatics

Athletics

Golf

Maintenance

Recreation

Special Use Facilities

Tennis

Zoo

RECREATION & PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE
STATEMENT OF OPERATIONS BY PROGRAM - ADMINISTRATION
FOR CURRENT MONTH & YEARS ENDED DECEMBER 31, 2019 & 2018

	FY 2019	FY 2019	FY 2019	FY 2019	ADOPTED	FY 2019	FY 2019	FY 2018	YTD Actual vs		
	ADOPTED	AMENDED	ADOPTED	Monthly	Monthly	YTD ADOPTED	YTD Actual	YTD Actual	YTD ADOPTED	*Rel	Year-to-year
	Annual Budget	Annual Budget	Monthly Budget	Monthly Actual	Budget-to-Actual	Budget			Budget		Change
REVENUES & TRANSFERS IN											
Taxes & grants											
Federal grant revenue	\$ 450,000	\$ 450,000	\$ 37,500	\$ -	\$ (37,500)	\$ 450,000	\$ 1,529,736	\$ 914,667	339.9%	1	\$ 615,069
State revenue sharing	\$ 972,000	\$ 1,255,500	\$ 972,000	\$ 1,254,523	\$ 282,523	\$ 972,000	\$ 1,254,523	\$ 1,259,670	129.1%	2	\$ (5,147)
Ad Valorem tax revenue	\$ 38,474,871	\$ 38,474,871	\$ 3,206,239	\$ 5,694,178	\$ 2,487,939	\$ 38,474,871	\$ 41,128,848	\$ 39,998,367	106.9%		\$ 1,530,481
Local grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -
Total taxes & grants	\$ 39,896,871	\$ 40,180,371	\$ 4,215,739	\$ 6,948,701	\$ 2,732,962	\$ 39,896,871	\$ 43,913,107	\$ 41,772,704	110.1%		\$ 2,140,403
Other revenues	\$ 538,000	\$ 4,168,851	\$ 22,105	\$ 30,210	\$ 8,105	\$ 538,000	\$ 661,736	\$ 786,393	123.0%	3	\$ (124,657)
Self generated revenues	\$ 49,000	\$ 49,000	\$ 4,083	\$ 3,232	\$ (851)	\$ 49,000	\$ 57,748	\$ 59,788	117.9%		\$ (2,040)
Internal Charges for Services	\$ 135,000	\$ 135,000	\$ 11,249	\$ 12,562	\$ 1,313	\$ 135,000	\$ 112,920	\$ 128,688	83.5%		\$ (15,768)
Total revenue	\$ 40,618,871	\$ 44,533,222	\$ 4,253,176	\$ 6,994,705	\$ 2,741,529	\$ 40,618,871	\$ 44,745,511	\$ 42,747,573	110.2%		\$ 1,997,938
Transfers in											
Transfers Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -
Total transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -
Total revenues & transfers in	\$ 40,618,871	\$ 44,533,222	\$ 4,253,176	\$ 6,994,705	\$ 2,741,529	\$ 40,618,871	\$ 44,745,511	\$ 42,747,573	110.2%		\$ 1,997,938
EXPENSES & TRANSFERS OUT											
Expenses											
Salaries & wages	\$ 5,304,950	\$ 5,534,307	\$ 426,654	\$ 632,208	\$ 205,554	\$ 5,304,950	\$ 5,029,713	\$ 4,946,353	94.8%		\$ 83,360
Fringe benefits	\$ 2,345,183	\$ 2,427,378	\$ 188,675	\$ 296,634	\$ 107,959	\$ 2,345,183	\$ 2,305,324	\$ 2,145,676	98.3%		\$ 159,648
Retired employee benefits	\$ 555,000	\$ 555,000	\$ 41,659	\$ 50,360	\$ 8,701	\$ 555,000	\$ 607,165	\$ 556,113	109.4%		\$ 51,052
Travel & training	\$ 141,839	\$ 140,839	\$ 7,758	\$ 10,141	\$ 2,383	\$ 141,839	\$ 125,428	\$ 106,747	88.4%		\$ 18,681
Membership dues & subscriptions	\$ 35,350	\$ 35,850	\$ 7,436	\$ 629	\$ (6,807)	\$ 35,350	\$ 39,050	\$ 26,096	110.5%		\$ 12,954
Operating supplies	\$ 256,391	\$ 280,820	\$ 27,453	\$ 50,111	\$ 22,658	\$ 256,391	\$ 246,444	\$ 202,673	96.1%		\$ 43,771
Materials & durable goods	\$ 45,586	\$ 45,586	\$ 5,841	\$ 3,109	\$ (2,732)	\$ 45,586	\$ 18,016	\$ 20,030	39.5%	4	\$ (2,014)
Capital outlay	\$ 485,240	\$ 488,240	\$ 42,100	\$ 45,071	\$ 2,971	\$ 485,240	\$ 494,245	\$ 457,204	101.9%		\$ 37,041
Cost of Goods Sold	\$ 40,000	\$ 40,000	\$ 3,333	\$ 828	\$ (2,505)	\$ 40,000	\$ 27,695	\$ 28,178	69.2%		\$ (483)
Utilities	\$ 374,631	\$ 390,611	\$ 31,455	\$ 31,624	\$ 129	\$ 374,631	\$ 433,817	\$ 371,568	115.8%		\$ 62,229
Contract fees & services	\$ 1,728,464	\$ 2,083,927	\$ 175,327	\$ 135,545	\$ (39,782)	\$ 1,728,464	\$ 1,691,948	\$ 1,718,825	97.9%		\$ (26,877)
Other expenditures	\$ 1,210,798	\$ 1,019,685	\$ 1,017,658	\$ 152,089	\$ (865,609)	\$ 1,210,798	\$ 1,294,464	\$ 1,196,752	106.9%		\$ 97,712
Total expenses	\$ 12,523,432	\$ 13,042,243	\$ 1,975,429	\$ 1,408,349	\$ (567,080)	\$ 12,523,432	\$ 12,313,309	\$ 11,776,335	98.3%		\$ 536,974
Transfers out											
Transfers to CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -
Transfers to EBF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -
Transfers to RMF	\$ 1,000,000	\$ 1,000,000	\$ 83,333	\$ 83,333	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 2,088,266	100.0%		\$ (1,088,266)
Transfers to Print shop	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -
Transfers to UI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -
Total transfers out	\$ 1,000,000	\$ 1,000,000	\$ 83,333	\$ 83,333	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 2,088,266	0.0%		\$ (1,088,266)
Total expenses & transfers out	\$ 13,523,432	\$ 14,042,243	\$ 2,058,762	\$ 1,491,682	\$ (567,080)	\$ 13,523,432	\$ 13,313,309	\$ 13,864,601	98.4%		\$ (551,292)
Net revenues over (under) expenses	\$ 27,095,439	\$ 30,490,979	\$ 2,194,414	\$ 5,503,023		\$ 27,095,439	\$ 31,432,202	\$ 28,882,972			



RECREATION & PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE

DECEMBER 2019

STATEMENT OF OPERATIONS VARIANCE ANALYSIS – ADMINISTRATION

1. Federal Grant Revenue received from FEMA for PW668 in the amount of \$403,167 in January, PW549 in the amount of \$237,405 in June, PW549 in the amount of \$862,398.41 in August, PW603 in the amount of \$27,107.28 in August, and PW549 in the amount of \$653.85 in September versus budgeted amount of \$450,000.
2. State Revenue Sharing was 29.1% above what was budgeted.
3. Other Revenue was well above budgeted amounts for the Administrative area for a total of \$786K at 23% above budget. Interest Revenue was \$584k which was 88.2% of the variance.
4. Overall Expenses for Operating Supplies, Materials and Durable Goods, Capital Outlay, Cost of Goods Sold, Utilities, and Contract Fees & Services all are below budgeted amounts at roughly 13.27%. The inclusion of the Capital Outlay variance skews the overall average variance of the expenditure to 16.30% below budgeted projections.



RECREATION & PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE
STATEMENT OF OPERATIONS BY PROGRAM - AQUATICS
FOR CURRENT MONTH & YEARS ENDED DECEMBER 31, 2019 & 2018

	FY 2019 ADOPTED Annual Budget	FY 2019 AMENDED Annual Budget	FY 2019 ADOPTED Monthly Budget	FY 2019 Monthly Actual	ADOPTED Monthly Budget-to- Actual	FY 2019 YTD ADOPTED Budget	FY 2019 YTD Actual	FY 2018 YTD Actual	YTD Actual vs YTD ADOPTED Budget	*Ref	Year-to-year Change
REVENUES											
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -
Sponsorship Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -
Other Revenues Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -
Self generated revenues											
Donations - Designated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 832	0.0%		\$ (832)
Commissioned swim lessons	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,680	\$ 2,433	113.6%		\$ 3,247
Non com swim lessons	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	\$ 4,000	\$ 7,259	40.0%		\$ (3,259)
Admission fee revenue	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000	\$ 686,411	\$ 732,699	91.5%		\$ (46,288)
Passes	\$ 9,000	\$ 9,000	\$ -	\$ -	\$ -	\$ 9,000	\$ 4,447	\$ 9,821	49.4%		\$ (5,374)
Facility rental revenues	\$ 32,000	\$ 32,000	\$ -	\$ -	\$ -	\$ 32,000	\$ 61,090	\$ 39,504	190.9%	1	\$ 21,586
Equipment rental revenues	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	\$ 15,828	\$ 22,191	63.3%		\$ (6,363)
Merchandise sales revenue	\$ 255,000	\$ 255,000	\$ -	\$ -	\$ -	\$ 255,000	\$ 178,024	\$ 220,717	69.8%	2	\$ (42,693)
Miscellaneous revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 334	0.0%		\$ (334)
Total revenues	\$ 1,086,000	\$ 1,086,000	\$ -	\$ -	\$ -	\$ 1,086,000	\$ 955,480	\$ 1,035,790	88.0%		\$ (80,310)
EXPENSES											
Expenses											
Salaries & wages	\$ 540,344	\$ 545,381	\$ (4,728)	\$ 15,261	\$ 19,989	\$ 540,344	\$ 529,416	\$ 501,651	98.0%		\$ 27,765
Fringe benefits	\$ 92,760	\$ 92,760	\$ (1,269)	\$ 8,675	\$ 9,944	\$ 92,760	\$ 90,720	\$ 73,133	97.8%		\$ 17,587
Travel & training	\$ 1,000	\$ 1,000	\$ 125	\$ -	\$ (125)	\$ 1,000	\$ -	\$ 241	0.0%		\$ (241)
Membership Dues and Subscriptions	\$ 2,000	\$ 2,000	\$ 250	\$ -	\$ (250)	\$ 2,000	\$ -	\$ 2,215	0.0%		\$ (2,215)
Operating supplies	\$ 68,450	\$ 68,450	\$ 962	\$ -	\$ (962)	\$ 68,450	\$ 31,689	\$ 44,665	46.3%	3	\$ (12,976)
Materials & durable goods	\$ 48,600	\$ 129,259	\$ 940	\$ 92,395	\$ 91,455	\$ 48,600	\$ 180,842	\$ 7,942	372.1%	4	\$ 172,900
Capital outlay	\$ 12,400	\$ 12,400	\$ 1,028	\$ 39,939	\$ 38,911	\$ 12,400	\$ 52,180	\$ 2,292	420.8%	5	\$ 49,888
Direct costs (COGS)	\$ 110,000	\$ 110,000	\$ 8,928	\$ (256)	\$ (9,184)	\$ 110,000	\$ 109,075	\$ 59,004	99.2%		\$ 50,071
Utilities	\$ 129,700	\$ 133,559	\$ 13,253	\$ 9,210	\$ (4,043)	\$ 129,700	\$ 100,397	\$ 101,511	77.4%	6	\$ (1,114)
Contract fees & services	\$ 344,552	\$ 265,293	\$ 3,257	\$ 2,113	\$ (1,144)	\$ 344,552	\$ 270,785	\$ 324,810	78.6%	7	\$ (54,025)
Other Expenditures	\$ 600	\$ 600	\$ -	\$ -	\$ -	\$ 600	\$ 1,181	\$ 925	196.8%		\$ 256
Total expenses	\$ 1,350,406	\$ 1,360,702	\$ 22,746	\$ 167,337	\$ 144,591	\$ 1,350,406	\$ 1,366,285	\$ 1,118,389	101.2%		\$ 247,896
Net revenues over (under) expenses	\$ (264,406)	\$ (274,702)	\$ (22,746)	\$ (167,337)		\$ (264,406)	\$ (410,805)	\$ (82,599)			
COST RECOVERY % [Self-Generated Revenue / Expenses]	80.4%	79.8%				80.4%	69.9%	92.6%			



RECREATION & PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE

DECEMBER 2019

STATEMENT OF OPERATIONS VARIANCE ANALYSIS – AQUATICS

1. **Facility rental (revenues)** - *YTD Actual is \$61,090; YTD Budgeted is \$32,000. Revenue is higher due to increase in rental activities and less closures of facility.*
2. **Merchandise sales (revenues)** – *YTD Actual is \$178,024; YTD Budgeted is \$255,000. Revenue is lower than anticipated due to not renting tubes this year.*
3. **Operating Supplies (expenses)** – *YTD Actual is \$31,689; YTD Budgeted is \$68,450. Chemical expenses have lowered due to the agreement with SELA Aquatics to operate the community pools. Per the agreement, SELA is responsible for pool chemical purchases for the community pools. In addition, staff has been more conservative in ordering supplies.*
4. **Materials and Durable Goods (expenses)** – *YTD Actual is \$180,842; YTD Budgeted is \$48,600. This increase of expenses is due to renovations/upgrades at the park including painting of equipment and resurfacing.*
5. **Utilities (expenses)** – *YTD Actual is \$100,397; YTD Budgeted is \$129,700 Due to the P & E Department researching all utilities across the board, these expenses will be monitored more accurately in 2020.*
6. **Capital Outlay (expenses)** *YTD Actual is 52,180; YTD Budgeted \$12,400. When some equipment purchases were made, monies were expended from incorrect line item. Correcting the money transfers were not able to be completed by 12.31.2019.*
7. **Contract Fees and Services (expenses)** – *YTD Actual is \$293,422; YTD Budgeted is \$373,288. These fees are utilized primarily for security services throughout the season.*

RECREATION & PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE
STATEMENT OF OPERATIONS BY PROGRAM - ATHLETICS
FOR CURRENT MONTH & YEARS ENDED DECEMBER 31, 2019 & 2018

	FY 2019 ADOPTED Annual Budget	FY 2019 AMENDED Annual Budget	FY 2019 ADOPTED Monthly Budget	FY 2019 Monthly Actual	ADOPTED Monthly Budget-to- Actual	FY 2019 YTD ADOPTED Budget	FY 2019 YTD Actual	FY 2018 YTD Actual	YTD Actual vs YTD ADOPTED Budget	*Ref	Year-to-year Change
REVENUES											
Self generated revenues											
Donations - designated	\$ 500	\$ 500	\$ 41	\$ -	\$ (41)	\$ 500	\$ -	\$ -	0.0%		\$ -
Summer camp revenue	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000	\$ 17,960	\$ 41,521	51.3%	1	\$ (23,561)
Commissioned fitness/gym	\$ 1,100	\$ 1,100	\$ 33	\$ -	\$ (33)	\$ 1,100	\$ -	\$ -	0.0%		\$ -
Admission fee revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,109	\$ 9,914	0.0%		\$ (8,805)
Facility rental revenues	\$ 10,200	\$ 10,200	\$ 1,170	\$ 110	\$ (1,060)	\$ 10,200	\$ 6,054	\$ 4,661	59.4%		\$ 1,393
Fitness center revenue	\$ -	\$ -	\$ -	\$ 20	\$ 20	\$ -	\$ 190	\$ 360	0.0%		\$ (170)
Sports clinic revenue	\$ 4,000	\$ 4,000	\$ 333	\$ -	\$ (333)	\$ 4,000	\$ -	\$ 480	0.0%		\$ (480)
Team entry fees	\$ 124,000	\$ 124,000	\$ 2,467	\$ 18,885	\$ 16,418	\$ 124,000	\$ 89,056	\$ 99,490	71.8%	2	\$ (10,434)
Tournament fees	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ 500	\$ 690	\$ (675)	138.0%		\$ 1,365
Merchandise sales revenue	\$ 6,000	\$ 6,000	\$ 525	\$ -	\$ (525)	\$ 6,000	\$ 600	\$ 11,561	10.0%		\$ (10,961)
Miscellaneous revenue	\$ 500	\$ 500	\$ -	\$ 600	\$ 600	\$ 500	\$ 1,200	\$ 2,886	240.0%		\$ (1,686)
Out of Parish Fee Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220	\$ -	0.0%		\$ 220
Total revenues	\$ 181,800	\$ 181,800	\$ 4,569	\$ 19,615	\$ 15,046	\$ 181,800	\$ 117,079	\$ 170,198	64.4%		\$ (53,119)
EXPENSES											
Expenses											
Salaries & wages	\$ 124,346	\$ 97,010	\$ 8,061	\$ 12,159	\$ 4,098	\$ 124,346	\$ 121,570	\$ 107,970	97.8%		\$ 13,600
Fringe benefits	\$ 34,453	\$ 34,453	\$ 2,306	\$ 4,322	\$ 2,016	\$ 34,453	\$ 34,840	\$ 32,539	101.1%		\$ 2,301
Travel & training	\$ 5,300	\$ 5,300	\$ 167	\$ -	\$ (167)	\$ 5,300	\$ 84	\$ 6,235	1.6%		\$ (6,151)
Membership dues & subscriptions	\$ 1,500	\$ (101,400)	\$ 233	\$ -	\$ (233)	\$ 1,500	\$ -	\$ -	0.0%		\$ -
Operating supplies	\$ 17,600	\$ 17,600	\$ 1,988	\$ 2,097	\$ 109	\$ 17,600	\$ 9,113	\$ 8,079	51.8%		\$ 1,034
Materials & durable goods	\$ 50,600	\$ 45,600	\$ 4,782	\$ 4,868	\$ 86	\$ 50,600	\$ 13,283	\$ 25,049	26.3%	3	\$ (11,766)
Capital outlay	\$ 3,181	\$ 3,181	\$ 1,041	\$ 224	\$ (817)	\$ 3,181	\$ 448	\$ 4,454	14.1%		\$ (4,006)
Direct Costs (COGS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20)	\$ 5,700	0.0%		\$ (5,720)
Utilities	\$ 40,300	\$ 40,300	\$ 3,865	\$ 19,036	\$ 15,171	\$ 40,300	\$ 81,528	\$ 48,153	202.3%	4	\$ 33,375
Contract fees & services	\$ 373,288	\$ 445,288	\$ 29,573	\$ 5,539	\$ (24,034)	\$ 373,288	\$ 293,422	\$ 274,645	78.6%	5	\$ 18,777
Other expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 604	0.0%		\$ (104)
Total expenses	\$ 650,568	\$ 587,332	\$ 57,016	\$ 48,245	\$ (3,771)	\$ 650,568	\$ 554,768	\$ 513,428	85.3%		\$ 41,340
Net revenues over (under) expenses	\$ (468,768)	\$ (405,532)	\$ (47,447)	\$ (28,630)	\$ (3,771)	\$ (468,768)	\$ (437,689)	\$ (343,230)			
COST RECOVERY % [Self-Generated Revenue / Expenses]	28%	31%					21%	33%			



RECREATION & PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE

DECEMBER 2019

STATEMENT OF OPERATIONS VARIANCE ANALYSIS – ATHLETICS

1. **Summer Camp Revenue (revenues)** – *YTD Actual is \$17,960; YTD Budgeted is \$35,000.* Summer camp capacities were lowered to match the 1:10 counselor to camper ratio as per ACA guidelines. This change provided a better camp environment and proper supervision of the program. In addition, only (1) sports camp was offered at the Sports Academy this year.
2. **Team entry fees (revenues)** *YTD Actual is \$89,056; YTD Budgeted is \$124,000.* Team fees were coded to the wrong cost code in rec trac and new world.
3. **Materials and Durable Goods (expenses)** – *YTD Actual is \$13,283; YTD Budgeted is \$50,600* due to staff utilizing their current resources.
4. **Utilities (expenses)** – *YTD Actual is \$81,528; YTD Budgeted is \$40,300.* Further investigation of this line item will be required to determine the reason for the increase as the actual does not match historical data.
5. **Contract fees & services (expenses)** - *YTD Actual is \$293,422; YTD Budgeted is \$373,288.* Athletics evaluated the number of officers on duty and individual site security needs. This resulted in lowering the number of offices needed.

RECREATION & PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE
STATEMENT OF OPERATIONS BY PROGRAM - GOLF
FOR CURRENT MONTH & YEARS ENDED DECEMBER 31, 2019 & 2018

	FY 2019	FY 2019	FY 2019	FY 2019	ADOPTED Monthly Budget- Lo-Actual	FY 2019	FY 2019	FY 2019	FY 2018	YTD Actual vs YTD ADOPTED Budget	*Ref	Year-to-year Change
	ADOPTED Annual Budget	AMENDED Annual Budget	ADOPTED Monthly Budget	Monthly Actual	ADOPTED Monthly Budget- Lo-Actual	FY 2019	FY 2019	FY 2019	FY 2018			
REVENUES												
Other revenues	\$ 2,000	\$ 2,000	\$ 166	\$ -	\$ (166)	\$ 2,000	\$ (118)	\$ 2,118	\$ 23,491	-5.9%		\$ (23,609)
Self generated revenues												
Donations - designated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82	0.0%	1	\$ (82)
Commissioned other lessons	\$ 22,000	\$ 22,000	\$ 1,287	\$ 81	\$ (1,206)	\$ 22,000	\$ 4,989	\$ 19,539	\$ 19,539	22.7%		\$ (14,550)
First tee golf	\$ 2,000	\$ 2,000	\$ 162	\$ -	\$ (162)	\$ 2,000	\$ 252	\$ 1,918	\$ 1,918	12.6%		\$ (1,666)
Golf clinics	\$ 6,000	\$ 6,000	\$ 487	\$ -	\$ (487)	\$ 6,000	\$ 788	\$ 5,749	\$ 5,749	13.1%		\$ (4,961)
Golf partner program	\$ 2,000	\$ 2,000	\$ 162	\$ -	\$ (162)	\$ 2,000	\$ 1,443	\$ 2,189	\$ 2,189	72.2%		\$ (746)
Junior golf	\$ 4,800	\$ 4,800	\$ 390	\$ -	\$ (390)	\$ 4,800	\$ 6,561	\$ 4,790	\$ 4,790	136.7%		\$ 1,771
Admission fee revenues	\$ 1,557,000	\$ 1,557,000	\$ 81,275	\$ 135,349	\$ 54,074	\$ 1,557,311	\$ 1,476,592	\$ 1,449,884	\$ 1,449,884	94.8%		\$ 26,708
Foot golf green fees	\$ 8,500	\$ 8,500	\$ 690	\$ 375	\$ (315)	\$ 8,500	\$ 4,863	\$ 7,640	\$ 7,640	57.2%		\$ (2,777)
Passes	\$ 243,000	\$ 242,465	\$ 18,560	\$ 15,364	\$ (3,196)	\$ 243,000	\$ 216,748	\$ 224,737	\$ 224,737	89.2%		\$ (7,989)
Facility rental revenues	\$ 16,000	\$ 16,000	\$ 1,333	\$ 3,510	\$ 2,177	\$ 16,000	\$ 31,898	\$ 18,732	\$ 18,732	199.4%	2	\$ 13,166
Equipment rental revenues	\$ 892,000	\$ 892,000	\$ 46,562	\$ 73,342	\$ 26,780	\$ 892,178	\$ 826,244	\$ 863,749	\$ 863,749	92.6%		\$ (37,505)
Soccer ball rentals	\$ 2,500	\$ 2,500	\$ 203	\$ 147	\$ (56)	\$ 2,500	\$ 763	\$ 1,321	\$ 1,321	30.5%		\$ (548)
Tournament fees	\$ 18,000	\$ 18,000	\$ 483	\$ 2,200	\$ 1,717	\$ 18,000	\$ 22,297	\$ 20,327	\$ 20,327	123.9%		\$ 1,970
Weekday tournament rev	\$ 52,000	\$ 52,000	\$ 4,221	\$ 596	\$ (3,625)	\$ 52,000	\$ 56,958	\$ 63,389	\$ 63,389	109.5%		\$ (6,431)
Weekend tournament rev	\$ 82,000	\$ 82,000	\$ 6,656	\$ -	\$ (6,656)	\$ 82,000	\$ 96,563	\$ 87,948	\$ 87,948	117.8%		\$ 8,615
Food & beverage - alcohol	\$ 110,500	\$ 110,500	\$ 8,969	\$ 7,099	\$ (1,870)	\$ 110,500	\$ 90,304	\$ 106,740	\$ 106,740	81.7%		\$ (15,996)
Food service revenues	\$ 175,000	\$ 175,000	\$ 14,204	\$ 10,906	\$ (3,298)	\$ 175,000	\$ 143,346	\$ 162,765	\$ 162,765	81.9%		\$ (19,419)
Merchandise sales revenues	\$ 225,000	\$ 225,000	\$ 11,745	\$ 19,935	\$ 8,190	\$ 225,045	\$ 248,207	\$ 222,068	\$ 222,068	110.3%		\$ 26,139
Tournament food	\$ 1,000	\$ 1,000	\$ 81	\$ -	\$ (81)	\$ 1,000	\$ 4,025	\$ 4,140	\$ 4,140	402.5%		\$ (115)
Miscellaneous revenues	\$ 19,000	\$ 19,000	\$ 396	\$ 72	\$ (324)	\$ 19,000	\$ 10,183	\$ 16,585	\$ 16,585	53.6%		\$ (6,402)
Driving range revenues	\$ 180,000	\$ 180,000	\$ 9,819	\$ 15,954	\$ 4,135	\$ 180,000	\$ 178,593	\$ 164,787	\$ 164,787	99.7%		\$ 13,806
Total revenues	\$ 3,620,300	\$ 3,619,765	\$ 207,851	\$ 282,930	\$ 75,245	\$ 3,620,834	\$ 3,421,499	\$ 3,472,070	\$ 3,472,070	94.5%		\$ (50,571)

EXPENSES												
Expenses												
Salaries & wages	\$ 2,971,364	\$ 3,014,144	\$ 218,818	\$ 333,031	\$ 114,213	\$ 2,971,355	\$ 2,918,706	\$ 2,755,191	\$ 2,755,191	98.2%		\$ 165,515
Fringe benefits	\$ 1,069,865	\$ 1,069,865	\$ 81,717	\$ 132,362	\$ 50,645	\$ 1,069,865	\$ 1,097,872	\$ 979,941	\$ 979,941	102.6%		\$ 117,931
Travel & training	\$ 19,200	\$ 19,200	\$ 1,782	\$ 2,644	\$ 862	\$ 19,200	\$ 18,253	\$ 18,183	\$ 18,183	95.1%		\$ 70
Membership dues & subscriptions	\$ 10,280	\$ 10,280	\$ 530	\$ 1,299	\$ 769	\$ 10,280	\$ 11,756	\$ 10,292	\$ 10,292	114.4%		\$ 1,464
Operating supplies	\$ 361,571	\$ 362,891	\$ 16,803	\$ 21,532	\$ 4,729	\$ 361,571	\$ 344,748	\$ 293,419	\$ 293,419	95.3%		\$ 51,328
Materials & durable goods	\$ 422,134	\$ 427,734	\$ 36,012	\$ 44,177	\$ 8,165	\$ 422,134	\$ 496,289	\$ 532,769	\$ 532,769	117.6%		\$ (36,480)
Capital outlay	\$ 60,030	\$ 60,630	\$ 6,079	\$ 16,617	\$ 10,538	\$ 60,630	\$ 109,495	\$ 66,069	\$ 66,069	180.6%	3	\$ 43,426
Direct costs (COGS)	\$ 339,915	\$ 342,770	\$ 20,956	\$ 28,374	\$ 7,418	\$ 339,915	\$ 327,044	\$ 303,128	\$ 303,128	96.2%		\$ 29,916
Utilities	\$ 225,205	\$ 226,178	\$ 20,380	\$ 24,969	\$ 4,589	\$ 225,205	\$ 236,761	\$ 222,015	\$ 222,015	105.1%		\$ 14,746
Contract fees & services	\$ 563,526	\$ 567,595	\$ 44,120	\$ 82,811	\$ 38,691	\$ 563,526	\$ 488,975	\$ 492,081	\$ 492,081	86.8%		\$ (3,106)
Other expenditures	\$ 10,000	\$ 10,000	\$ 833	\$ 666	\$ (167)	\$ 10,000	\$ 20,504	\$ 19,779	\$ 19,779	285.0%	4	\$ 8,725
Total expenses	\$ 6,053,690	\$ 6,211,227	\$ 447,980	\$ 688,482	\$ 240,502	\$ 6,053,681	\$ 6,078,403	\$ 5,692,403	\$ 5,692,403	100.4%		\$ 385,536
Net revenues over (under) expenses	\$ (2,433,390)	\$ (2,591,462)	\$ (240,129)	\$ (405,552)	\$ (164,567)	\$ (2,432,847)	\$ (2,656,904)	\$ (2,220,333)	\$ (2,220,333)	61%		\$ 436,565

COST RECOVERY % [Self-Generated Revenue / Expenses]

60%

58%

60%

56%

61%



RECREATION & PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE

DECEMBER 2019

STATEMENT OF OPERATIONS VARIANCE ANALYSIS – GOLF

1. Commissioned other Lessons – We have gone from three commissioned instructors to one commissioned instructor lowering the revenue in this area.
2. Facility rental revenues – Room rentals have increased significantly at both Santa Maria and Webb golf courses.
3. Capital Outlay – This includes the construction of the synthetic turf driving range hitting line (\$21,955), and the greenside bulkhead on hole 18 (\$15,000) at Santa Maria.



December 2019

BREC Golf Rounds Report

	City Park	J.S. Clark	Dumas	Webb	Santa Maria	Beaver Creek	2019 Monthly Totals	2018 Monthly Totals	+/- %	5-Year Monthly Ave	+/- %
January	629	161	568	1,507	1,246	1,261	5,372	4,117	30.48%	6,242	-14%
February	765	232	691	1,796	1,998	1,523	7,005	6,600	6.14%	7,895	-11%
March	1,059	263	914	2,542	3,165	2,515	10,458	11,160	-6.29%	10,686	-2%
April	1,205	447	1,017	2,565	3,728	2,143	11,105	12,415	-10.55%	12,436	-11%
May	1,215	293	1,326	2,694	3,238	1,986	10,752	12,940	-16.91%	12,765	-16%
June	1,328	438	1,478	2,764	4,125	1,712	11,845	11,529	2.74%	10,854	9%
July	965	277	1,140	2,380	3,480	1,711	9,953	11,674	-14.74%	11,851	-16%
August	1,016	304	1,150	2,682	2,670	2,322	10,144	11,642	-12.87%	10,073	1%
September	875	316	1,231	2,769	3,212	2,111	10,514	8,302	26.64%	9,941	6%
October	760	230	994	2,294	2,812	1,641	8,731	9,975	-12.47%	11,116	-21%
November	857	233	917	2,183	2,835	1,481	8,506	5,868	44.96%	8,527	0%
December	727	232	801	1,979	2,433	1,429	7,601	5,152	47.53%	6,693	14%
2019 Course YTD:	11,401	3,426	12,227	28,155	34,942	21,835	111,986				
2018 Course YTD:	9,131	3,518	12,134	27,952	33,345	25,294		111,374			
+/- YTD:	2,270	(92)	93	203	1,597	(3,459)	612				
+/- % YTD:	24.86%	-2.62%	0.77%	0.73%	4.79%	-13.68%	0.55%				
Month +/- 2018:	247	63	244	651	908	336	2,449				
Month +/- 5 Year Ave:	15	42	85	469	340	235	1,186				

All Courses Monthly

2019 Month Total:	7,601
2018 Month Total:	5,152
Difference:	2,449
+/- %	47.53%
5-Year Ave. Month	6,693
Difference:	908
+/- %	13.56%

All Courses Year to Date

2019 YTD Total:	111,986
2018 YTD Total:	111,374
Difference:	612
+/- %	0.55%
5-Year YTD Ave.	119,081
Difference:	(7,095)
+/- %	-6.0%

Month	BREC	Golf Data Tech*
Year to Date	47.53%	33.20%
	0.55%	-4.80%

* LA, AR, MS region

Footgolf CP	Dec	YTD
Footgolf CL	14	465
	0	38

Total Rounds	Yearly Diff	Rainfall
2015	127,143	(7,798)
2016	109,670	(17,473)
2017	112,277	2,607
2018	111,374	(903)
2019	111,986	622
		62.86
		59.65

10th wettest Rec. wettest (Aug flood)
7th wettest December
Ave Annual rainfall

BREC Golf Key Performance Indicators - December 2019

Dec Rounds	Dec Revenue	YTD Rounds	YTD GF RE	YTD Cart RE	YTD March RE	YTD F&B RE	YTD Alc RE	YTD Revenue	YTD Rev	YTD Expenses	YTD Exp	S/S	Cost	Recovery	Surplus/
	2019	2019	2019	2019	2019	2019	2019	2019	Per Round	2019	Per Rd	Per Rd	Per Rd		Subsidy
City Park	727	\$ 16,624	\$ 102,829	\$ 68,621	\$ 16,567	\$ 8,263	\$ -	\$ 196,225	\$ 17.21	\$ 448,880	\$ 39.37	\$ (32.16)	\$ 43.7%	\$ (252,655)	
Clark Park	232	\$ 7,334	\$ 29,848	\$ 16,357	\$ 6,723	\$ 3,682	\$ -	\$ 84,916	\$ 24.76	\$ 293,696	\$ 85.73	\$ (80.97)	\$ 28.9%	\$ (208,881)	
Woody Dumas	801	\$ 19,968	\$ 122,247	\$ 85,634	\$ 11,579	\$ 15,890	\$ 2,929	\$ 239,487	\$ 19.59	\$ 691,351	\$ 56.54	\$ (36.96)	\$ 34.6%	\$ (451,864)	
Webb Park	1,969	\$ 49,563	\$ 286,086	\$ 175,729	\$ 32,805	\$ 23,060	\$ -	\$ 562,316	\$ 19.97	\$ 1,020,549	\$ 36.25	\$ (16.28)	\$ 55.1%	\$ (456,233)	
Santa Maria	2,433	\$ 121,897	\$ 616,930	\$ 281,845	\$ 117,369	\$ 50,871	\$ 61,747	\$ 1,525,763	\$ 43.67	\$ 1,491,266	\$ 42.68	\$ 0.99	\$ 102.3%	\$ 34,478	
Beaver Creek	1,429	\$ 67,543	\$ 389,529	\$ 186,209	\$ 63,795	\$ 41,600	\$ 4,025	\$ 803,532	\$ 36.80	\$ 1,212,981	\$ 55.55	\$ (18.75)	\$ 66.2%	\$ (409,429)	
Administration	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,360	\$ -	\$ 917,128	\$ -	\$ -	\$ -	\$ -	
TOTALS	7,591	\$ 282,930	\$ 1,481,455	\$ 827,007	\$ 248,837	\$ 143,346	\$ 68,701	\$ 3,421,498	\$ 30.55	\$ 6,078,401	\$ 54.28	\$ (23.73)	\$ 56.3%	\$ (2,656,903)	
Dec Rounds	Dec Revenue	YTD Rounds	YTD GF RE	YTD Cart RE	YTD March RE	YTD F&B RE	YTD Alc RE	YTD Revenue	YTD Rev	YTD Expenses	YTD Exp	S/S	Cost	Recovery	Surplus/
	2018	2018	2018	2018	2018	2018	2018	2018	Per Round	2018	Per Rd	Per Rd	Per Rd		Subsidy
City Park	480	\$ 6,520	\$ 69,254	\$ 60,743	\$ 6,118	\$ 8,682	\$ -	\$ 176,037	\$ 19.28	\$ 344,165	\$ 37.69	\$ (18.41)	\$ 51.1%	\$ (166,126)	
Clark Park	160	\$ 3,195	\$ 30,965	\$ 19,425	\$ 6,788	\$ 3,690	\$ -	\$ 68,689	\$ 25.21	\$ 179,903	\$ 51.14	\$ (25.93)	\$ 49.3%	\$ (91,214)	
Woody Dumas	557	\$ 9,979	\$ 82,635	\$ 94,581	\$ 12,284	\$ 19,408	\$ 3,604	\$ 236,069	\$ 19.52	\$ 749,696	\$ 61.78	\$ (42.26)	\$ 31.6%	\$ (512,826)	
Webb Park	1,326	\$ 28,577	\$ 252,847	\$ 174,985	\$ 35,332	\$ 25,295	\$ -	\$ 557,188	\$ 19.93	\$ 872,830	\$ 31.23	\$ (11.29)	\$ 63.8%	\$ (315,641)	
Santa Maria	1,525	\$ (15,632)	\$ 612,786	\$ 278,227	\$ 94,555	\$ 53,880	\$ 67,336	\$ 1,417,908	\$ 42.52	\$ 1,439,551	\$ 43.17	\$ (0.65)	\$ 98.5%	\$ (21,644)	
Beaver Creek	1,093	\$ 33,551	\$ 472,458	\$ 237,059	\$ 59,166	\$ 52,412	\$ 35,300	\$ 959,007	\$ 37.91	\$ 1,136,394	\$ 44.93	\$ (7.01)	\$ 84.4%	\$ (177,367)	
Administration	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,370	\$ -	\$ 929,231	\$ -	\$ -	\$ -	\$ -	
TOTALS	5,152	\$ 66,191	\$ 1,540,945	\$ 685,070	\$ 214,223	\$ 162,765	\$ 106,240	\$ 3,472,068	\$ 31.17	\$ 5,892,867	\$ 51.11	\$ (19.94)	\$ 61.0%	\$ (2,220,800)	
% Change		% Change	% Change	% Change	% Change	% Change	% Change	% Change		% Change					
47.3%	337.4%	-3.9%	-4.4%	16.2%	-11.9%	-35.3%	-1.5%	6.8%							

2019 - 2018 YTD

	Dec Rounds	Dec Revenue	YTD GF RE	YTD Cart RE	YTD March RE	YTD F&B RE	YTD Alc RE	YTD Revenue	YTD Rev	YTD Expenses	YTD Exp	S/S	Cost	Recovery	Surplus/
	+/- 2018	+/- 2018	+/- 2018	+/- 2018	+/- 2018	+/- 2018	+/- 2018	+/- 2018	Per Round	+/- 2018	Per Rd	Per Rd	Per Rd		Subsidy
City Park	247	\$ 6,104	\$ 13,575	\$ 5,877	\$ 10,449	\$ -319	\$ 0	\$ 20,188	\$ -2.07	\$ 104,715	\$ 1.68	\$ (3.75)	\$ -7.4%	\$ 84,227	
Clark Park	63	\$ 4,139	\$ -1,117	\$ -3,069	\$ -65	\$ -28	\$ 0	\$ (3,973)	\$ -0.45	\$ 113,793	\$ 34.59	\$ (36.04)	\$ -20.4%	\$ 117,687	
Woody Dumas	244	\$ 9,909	\$ 2,958	\$ 5,650	\$ -685	\$ -3,515	\$ -475	\$ 2,619	\$ 0.07	\$ (58,345)	\$ 55.24	\$ 55.31	\$ 3.0%	\$ (60,864)	
Webb Park	641	\$ 22,986	\$ 3,838	\$ 745	\$ -2,827	\$ -2,235	\$ 0	\$ 5,127	\$ 0.04	\$ 147,720	\$ 35.02	\$ (4.98)	\$ -6.7%	\$ 142,592	
Santa Maria	908	\$ 137,529	\$ 4,144	\$ 3,617	\$ 22,814	\$ -2,510	\$ -5,589	\$ 107,655	\$ 1.14	\$ 51,735	\$ -0.49	\$ 1.84	\$ 3.8%	\$ (56,121)	
Beaver Creek	336	\$ 33,992	\$ -82,928	\$ -50,890	\$ 4,629	\$ -10,812	\$ -31,275	\$ (155,475)	\$ -1.11	\$ 76,567	\$ 10.62	\$ (11.74)	\$ -18.1%	\$ 232,042	
Administration	0	\$ -	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ (27,010)	\$ 0.00	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	2,439	\$ 218,739	\$ -59,490	\$ -38,063	\$ 34,614	\$ -19,419	\$ -37,539	\$ (\$50,569.18)	\$ -0.62	\$ 385,534	\$ 3.16	\$ (\$3.79)	\$ -4.7%	\$ 436,103	
2/21/2021															

2/21/2021

Legend:
GF Rev - Green Fees Revenue
Cart RE - Cart Revenue
March RE - Merchandise Revenue
F&B RE - Food and Beverage Revenue
Alc RE - Alcohol Revenue
EX - Expenses
S/S - Surplus/(Subsidy)

RECREATION & PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE
STATEMENT OF OPERATIONS BY PROGRAM - MAINTENANCE
FOR CURRENT MONTH & YEARS ENDED DECEMBER 31, 2019 & 2018

	FY 2018 ADOPTED Annual Budget	FY 2019 AMENDED Annual Budget	FY 2018 ADOPTED Monthly Budget	FY 2019 Monthly Actual	ADOPTED Monthly Budget-to-Actual	FY 2019 YTD ADOPTED Budget	FY 2019 YTD Actual	FY 2018 YTD Actual	YTD Actual vs YTD ADOPTED Budget	*Ref	Year-to-year Changes
REVENUES											
Other revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 12,160	0.0%		\$ (11,660)
EXPENSES											
Salaries & wages	\$ 6,008,726	\$ 5,899,726	\$ 488,251	\$ 775,196	\$ 286,945	\$ 6,008,726	\$ 6,047,044	\$ 5,761,876	100.6%		\$ 283,168
Fringe benefits	\$ 1,461,014	\$ 1,389,014	\$ 271,511	\$ 416,020	\$ 144,409	\$ 1,461,014	\$ 1,309,615	\$ 1,151,682	95.5%		\$ 157,933
Travel & training	\$ 16,025	\$ 16,025	\$ 1,064	\$ 219	\$ (845)	\$ 16,025	\$ 7,910	\$ 5,399	48.4%		\$ 2,531
Membership dues & subscriptions	\$ 1,830	\$ 1,830	\$ 158	\$ 215	\$ 57	\$ 1,830	\$ 305	\$ 235	16.7%		\$ 70
Operating supplies											
Office supplies	\$ 7,150	\$ 67,150	\$ 1,216	\$ 2,107	\$ 864	\$ 7,150	\$ 7,484	\$ 7,296	104.7%		\$ 188
Janitorial supplies	\$ 92,150	\$ 92,150	\$ 7,604	\$ 4,618	\$ (3,186)	\$ 92,150	\$ 98,256	\$ 92,005	106.6%		\$ 6,251
Safety & medical supplies	\$ 7,900	\$ 7,900	\$ 843	\$ 1,286	\$ 443	\$ 7,900	\$ 11,789	\$ 16,770	149.2%		\$ (4,981)
Gas & oil	\$ 172,500	\$ 172,500	\$ 19,093	\$ 19,924	\$ 831	\$ 172,500	\$ 243,374	\$ 297,878	89.3%		\$ (54,504)
Pesticides	\$ 52,350	\$ 52,350	\$ 5,849	\$ (1,873)	\$ (10,720)	\$ 52,350	\$ 32,365	\$ 37,216	61.6%	1	\$ (4,977)
Fertilizer	\$ 41,350	\$ 41,350	\$ 8,082	\$ 1,554	\$ (6,528)	\$ 41,350	\$ 14,590	\$ 11,420	35.1%	2	\$ 3,100
Animal care products	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 452	\$ -	0.0%		\$ 452
Small tools	\$ 53,300	\$ 53,300	\$ 11,216	\$ 4,048	\$ (7,168)	\$ 53,300	\$ 36,450	\$ 25,395	72.1%		\$ 19,055
Pool chemicals	\$ 16,900	\$ 16,900	\$ 170	\$ -	\$ (170)	\$ 16,900	\$ 6,537	\$ 11,720	38.7%		\$ (5,183)
Shop Supplies	\$ 45,100	\$ 45,100	\$ 3,555	\$ 2,626	\$ (1,128)	\$ 45,100	\$ 37,230	\$ 33,554	82.5%		\$ 9,676
Non-Capital IT/Electronics Supplies	\$ 1,800	\$ 1,800	\$ 150	\$ -	\$ (150)	\$ 1,800	\$ -	\$ -	0.0%		\$ -
Total operating supplies	\$ 590,500	\$ 650,500	\$ 56,120	\$ 31,267	\$ (24,853)	\$ 590,500	\$ 495,347	\$ 533,284	83.9%		\$ (42,917)
Materials & durable goods											
Building materials	\$ 981,150	\$ 987,167	\$ 160,195	\$ 70,469	\$ (99,016)	\$ 981,150	\$ 818,441	\$ 868,971	84.4%		\$ (40,550)
Vehicle repairs & maint	\$ 53,150	\$ 53,150	\$ 7,222	\$ 5,325	\$ (1,897)	\$ 53,150	\$ 46,327	\$ 41,703	87.2%		\$ 4,624
Equipment repairs & maint	\$ 99,500	\$ 99,500	\$ 7,578	\$ 7,428	\$ (150)	\$ 99,500	\$ 79,128	\$ 93,483	79.6%	3	\$ (14,560)
Protective apparel	\$ 17,475	\$ 17,475	\$ 3,336	\$ 508	\$ (2,788)	\$ 17,475	\$ 11,144	\$ 9,750	63.8%		\$ 1,394
Rec Program Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 411	\$ 73	0.0%		\$ 338
Landscape & shrubbery	\$ 23,500	\$ 20,340	\$ 4,971	\$ 9,131	\$ 4,160	\$ 23,500	\$ 14,977	\$ 15,788	104.3%		\$ 9,668
Uniforms	\$ 57,200	\$ 57,200	\$ 7,820	\$ 5,124	\$ (2,696)	\$ 57,200	\$ 44,669	\$ 49,218	78.1%		\$ (4,540)
Land Improvements - Repairs & Maint	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 4,491	\$ -	0.0%		\$ 4,491
Total materials & durable goods	\$ 1,231,925	\$ 1,223,248	\$ 191,122	\$ 99,055	\$ (92,037)	\$ 1,231,925	\$ 1,001,533	\$ 1,078,636	81.4%		\$ (19,129)
Capital outlay											
Office furn & equipment	\$ 3,500	\$ 3,500	\$ 340	\$ -	\$ -	\$ 3,500	\$ 356	\$ 1,075	10.2%		\$ (733)
Vehicles & trailers	\$ 48,000	\$ 182,340	\$ 3,998	\$ 17,902	\$ 13,903	\$ 48,000	\$ 181,661	\$ 33,322	376.5%	4	\$ (121,739)
Tractors & mowers	\$ 96,000	\$ 107,049	\$ 7,999	\$ 1,267	\$ (6,732)	\$ 96,000	\$ 87,440	\$ 47,400	91.1%		\$ 48,600
Large tools	\$ 33,350	\$ 21,040	\$ 1,728	\$ 1,647	\$ (81)	\$ 33,350	\$ 17,079	\$ 25,557	72.2%		\$ (8,430)
Recreational equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213	\$ -	0.0%		\$ 213
Other heavy equipment	\$ -	\$ 2,585	\$ -	\$ -	\$ -	\$ -	\$ 2,585	\$ -	0.0%		\$ 2,585
Computer equipment	\$ -	\$ -	\$ -	\$ 479	\$ 479	\$ -	\$ 5,321	\$ 10,262	0.0%		\$ (4,941)
Computer software	\$ 3,500	\$ 3,500	\$ 290	\$ -	\$ (290)	\$ 3,500	\$ -	\$ -	0.0%		\$ -
Construction expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,647	\$ 261,102	0.0%	5	\$ (250,455)
Project planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,598	0.0%		\$ (27,598)
BREC Construction Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,412)	\$ 1,542	0.0%		\$ (3,954)
Total capital outlay	\$ 174,350	\$ 320,084	\$ 14,358	\$ 21,315	\$ 7,299	\$ 174,350	\$ 302,834	\$ 430,858	173.7%		\$ (129,024)
Utilities											
Electricity	\$ 53,050	\$ 46,549	\$ 6,165	\$ 8,898	\$ 2,733	\$ 53,050	\$ 42,304	\$ 50,344	117.3%		\$ 11,359
Water & sewer	\$ 40,250	\$ 30,250	\$ 3,022	\$ 1,875	\$ (1,147)	\$ 40,250	\$ 21,701	\$ 13,026	53.9%		\$ (11,325)
Cellular Data	\$ 19,200	\$ 19,200	\$ 1,515	\$ 1,529	\$ 14	\$ 19,200	\$ 14,132	\$ 7,315	74.2%		\$ 6,817
Cellular Phones	\$ 26,150	\$ 16,150	\$ 2,305	\$ 1,649	\$ (656)	\$ 26,150	\$ 22,395	\$ 36,216	86.2%		\$ (12,641)
Disk Contr	\$ 20,600	\$ 20,600	\$ 1,713	\$ 68	\$ (1,644)	\$ 20,600	\$ 28,417	\$ 14,532	137.8%		\$ 1,465
GPS Tracking	\$ 55,000	\$ 55,000	\$ 4,634	\$ 3,743	\$ (891)	\$ 55,000	\$ 45,279	\$ 41,375	82.3%		\$ 1,904
Land Lines	\$ 7,300	\$ 7,300	\$ 612	\$ 151	\$ (461)	\$ 7,300	\$ 4,305	\$ -	58.0%		\$ 4,395
Telephone	\$ 2,950	\$ 2,950	\$ 297	\$ 355	\$ 58	\$ 2,950	\$ 1,019	\$ 5,351	105.6%		\$ (2,332)
Waste disposal services	\$ 112,750	\$ 123,582	\$ 12,522	\$ 14,148	\$ 1,626	\$ 112,750	\$ 14,536	\$ 89,364	77.0%	6	\$ (3,878)
Total utilities	\$ 347,160	\$ 339,491	\$ 32,863	\$ 31,915	\$ (1,044)	\$ 347,160	\$ 296,247	\$ 301,643	85.3%		\$ (5,195)
Contract fees & services											
Advertising/Public Notice	\$ 250	\$ 770	\$ -	\$ -	\$ -	\$ 250	\$ 1,193	\$ 1,045	477.2%		\$ 148
Postage	\$ 50	\$ 50	\$ 2	\$ -	\$ (2)	\$ 50	\$ 50	\$ 32	0.0%		\$ (17)
Printing	\$ 15,600	\$ 15,600	\$ 1,330	\$ 70	\$ (1,460)	\$ 15,600	\$ 793	\$ 4,239	4.8%		\$ (14,464)
Equipment & facility rent	\$ 10,750	\$ 10,750	\$ 7,087	\$ -	\$ (7,087)	\$ 10,750	\$ 23,846	\$ 26,881	116.2%		\$ (10,355)
Vehicle repair service	\$ 51,350	\$ 61,050	\$ 4,369	\$ 5,327	\$ (1,042)	\$ 51,350	\$ 87,509	\$ 95,923	167.2%	1	\$ (7,594)
Building repair service	\$ 215,000	\$ 222,791	\$ 17,916	\$ 28,590	\$ 10,672	\$ 215,000	\$ 188,161	\$ 89,215	87.5%		\$ 91,947
Building/Equip repair service	\$ -	\$ -	\$ -	\$ 92	\$ 92	\$ -	\$ 13,224	\$ 91,447	0.0%	3	\$ (78,223)
Equip repair service	\$ 33,800	\$ 106,800	\$ 2,810	\$ 42,578	\$ 39,768	\$ 33,800	\$ 96,441	\$ 40,672	285.3%	9	\$ 55,769
Professional fees & svcs	\$ 488,030	\$ 473,648	\$ 26,798	\$ 80,595	\$ 53,797	\$ 488,030	\$ 266,291	\$ 399,549	54.6%	7	\$ (131,658)
Index Contrs Fee & Svcs	\$ -	\$ -	\$ -	\$ 3,600	\$ 3,600	\$ -	\$ -	\$ -	0.0%		\$ 3,600
Total Contract fees & services	\$ 824,830	\$ 900,410	\$ 67,512	\$ 160,860	\$ 93,348	\$ 824,830	\$ 680,119	\$ 713,408	82.5%		\$ (131,281)
Other expenditures	\$ 2,423	\$ 2,423	\$ 195	\$ 784	\$ 585	\$ 2,423	\$ 56,277	\$ 27,054	2322.6%	8	\$ 29,223
Total expenses	\$ 12,661,783	\$ 12,734,818	\$ 1,120,796	\$ 1,536,896	\$ 416,432	\$ 12,661,783	\$ 12,229,771	\$ 12,093,518	96.6%		\$ 224,351
Net revenues over (under) expenses	\$ (12,661,783)	\$ (12,734,818)	\$ (1,120,796)	\$ (1,536,896)	\$ (416,432)	\$ (12,661,783)	\$ (12,229,771)	\$ (12,093,518)			\$ 224,351



RECREATION & PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE

DECEMBER 2019

STATEMENT OF OPERATIONS VARIANCE ANALYSIS – MAINTENANCE

1. Pesticides – In December we received a Grant from Baton Rouge Soccer Association to reimburse BREC for expenses we had already paid.
2. Fertilizer – In December we received a Grant from Baton Rouge Soccer Association to reimburse BREC for expenses we had already paid.
3. Equipment repairs and maintenance – Several purchases were coded to the Equipment repair service account, which is over budget.
4. Vehicle and trailer purchases - Some of the money expensed in this account is from 2018 vehicle purchases that were not delivered until 2019. The money used to pay for them was rolled over from 2018 and is in addition to the normal 2019 budget and is reflected in the amended budget.
5. Construction Expense – There were two items charged to this account by CIP. One was for an electrical service for Clark golf course, which should have been charged to 3950.7220. The other was a final payment for the re-roofing project for North Sherwood Forest Rec Center, which was funded by Park Ops.
6. Waste Disposal Services – There are dumpster services that have not been invoiced yet, as well as some outstanding payment for invoices. We've also had random instances of services that were not performed; therefore, they were not paid, which has saved some funds.
7. Professional Fees and Services – Most of our service contracts such as mowing and temporary labor were budgeted in Fund 6. Most of the current underrun for this line item is from money that was budgeted to be used to Pay CIP for maintenance projects. That funding has not been utilized as much as anticipated.
8. Other Expenses – This is a pass-through line item created by Finance. Charges are placed in this line item at their discretion until properly charged out to the correct line items.



RECREATION & PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE
STATEMENT OF OPERATIONS BY PROGRAM - RECREATION
FOR CURRENT MONTH & YEARS ENDED DECEMBER 31, 2019 & 2018

	FY 2019 ADOPTED Annual Budget	FY 2019 AMENDED Annual Budget	FY 2019 ADOPTED Monthly Budget	FY 2019 Monthly Actual	ADOPTED Monthly Budget-to-Actual	FY 2019 YTD ADOPTED Budget	FY 2019 YTD Actual	FY 2018 YTD Actual	YTD Actual vs YTD ADOPTED Budget	*Ref	Year-to-year Change
REVENUES											
Taxes & grants	\$ 78,000	\$ 78,000	\$ 6,383	\$ -	\$ (6,383)	\$ 78,000	\$ 14,509	\$ 44,543	18.6%	1	\$ (30,034)
Other revenues	\$ 5,000	\$ 5,000	\$ 416	\$ 978	\$ 162	\$ 5,000	\$ 2,583	\$ 3,796	59.7%		\$ (813)
Self generated revenues											
Donations - designated	\$ 17,200	\$ 17,200	\$ 13,000	\$ 368	\$ (17,640)	\$ 17,200	\$ 7,001	\$ 33,018	57.4%		\$ (31,916)
Dance recital revenue	\$ 2,200	\$ 2,200	\$ 45	\$ -	\$ (45)	\$ 2,200	\$ 4,106	\$ 3,461	186.6%		\$ 645
Summer camp revenues	\$ 621,600	\$ 613,600	\$ 18,959	\$ 27,513	\$ 18,564	\$ 621,600	\$ 453,111	\$ 671,489	72.9%	2	\$ (218,378)
Program Revenue	\$ 8,500	\$ 8,500	\$ -	\$ 90	\$ 90	\$ 8,500	\$ 8,516	\$ 7,623	101.4%		\$ 993
Commissioned dance lessons	\$ 39,150	\$ 39,150	\$ 3,300	\$ 3,290	\$ (10)	\$ 39,150	\$ 44,848	\$ 48,796	114.6%		\$ (3,448)
Commissioned fitness/gym	\$ 26,900	\$ 26,900	\$ 1,545	\$ 705	\$ (1,640)	\$ 26,900	\$ 12,672	\$ 16,017	47.1%		\$ (1,345)
Commissioned arts/craft	\$ 2,600	\$ 2,600	\$ 216	\$ -	\$ (216)	\$ 2,600	\$ -	\$ 289	0.0%		\$ (289)
Commissioned other lessons	\$ 21,900	\$ 21,900	\$ 1,655	\$ 819	\$ (836)	\$ 21,900	\$ 12,748	\$ 16,961	58.2%		\$ (4,214)
Non com art/craft lessons	\$ 1,500	\$ 1,500	\$ 115	\$ -	\$ (115)	\$ 1,500	\$ 740	\$ 1,155	49.3%		\$ (515)
Playschool revenues	\$ 122,504	\$ 122,504	\$ 10,418	\$ 5,411	\$ (4,997)	\$ 122,504	\$ 46,930	\$ 92,189	54.6%	3	\$ (25,256)
Admission fee revenues	\$ 21,500	\$ 21,500	\$ 1,804	\$ 1,620	\$ (184)	\$ 21,500	\$ 15,615	\$ 19,831	119.4%		\$ (4,156)
Ball field rentals	\$ 20,930	\$ 20,930	\$ 1,707	\$ 1,000	\$ (707)	\$ 20,930	\$ 17,209	\$ 18,050	82.2%		\$ (10,851)
ONEC on the go/air rental revenue	\$ 10,000	\$ 10,000	\$ 390	\$ -	\$ (390)	\$ 10,000	\$ 9,090	\$ 11,450	90.9%		\$ (2,360)
Facility rental revenues	\$ 360,990	\$ 360,990	\$ 25,753	\$ 19,311	\$ (6,442)	\$ 360,990	\$ 375,109	\$ 446,613	103.9%		\$ (71,504)
Fitness center revenue	\$ 46,000	\$ 46,000	\$ 3,734	\$ 3,839	\$ 105	\$ 46,000	\$ 68,407	\$ 69,755	148.7%	4	\$ (1,348)
Interactive game room	\$ 2,000	\$ 2,000	\$ 162	\$ -	\$ (162)	\$ 2,000	\$ -	\$ -	0.0%		\$ -
Pavilion rental revenues	\$ 32,700	\$ 32,700	\$ 2,717	\$ 183	\$ (2,534)	\$ 32,700	\$ 41,112	\$ 44,554	125.7%		\$ (3,442)
Security revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,660	0.0%		\$ (1,660)
Special event rental rev	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,534	\$ -	0.0%		\$ 10,534
Equipment rental revenue	\$ 4,000	\$ 4,000	\$ 172	\$ -	\$ (172)	\$ 4,000	\$ 663	\$ 3,004	16.6%		\$ (2,339)
Merchandise sales revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59	\$ 243	0.0%		\$ (164)
Miscellaneous revenues	\$ -	\$ -	\$ -	\$ 1,450	\$ 1,450	\$ -	\$ 2,949	\$ 1,205	0.0%		\$ 1,744
Out of parish fee revenue	\$ 2,650	\$ 2,650	\$ 166	\$ 123	\$ (43)	\$ 2,650	\$ 7,208	\$ 6,964	272.0%		\$ 244
Total self generated revenue	\$ 1,359,824	\$ 1,364,824	\$ 72,878	\$ 45,744	\$ (127,341)	\$ 1,359,824	\$ 1,169,670	\$ 1,338,940	86.0%		\$ (369,270)
Total revenues	\$ 1,442,824	\$ 1,447,824	\$ 84,677	\$ 66,522	\$ (18,355)	\$ 1,442,824	\$ 1,187,167	\$ 1,487,229	82.3%		\$ (460,117)
EXPENSES											
Expenses											
Salaries & wages	\$ 4,279,085	\$ 4,200,185	\$ 417,412	\$ 410,052	\$ 7,640	\$ 4,279,085	\$ 3,685,356	\$ 3,780,896	86.1%		\$ (95,540)
Fringe benefits	\$ 1,110,530	\$ 1,110,530	\$ 107,394	\$ 116,263	\$ 28,869	\$ 1,110,530	\$ 1,045,094	\$ 985,093	94.1%		\$ 60,005
Travel & training	\$ 77,250	\$ 70,500	\$ 6,783	\$ 5,687	\$ (1,096)	\$ 77,250	\$ 40,088	\$ 47,232	51.8%	5	\$ (7,144)
Membership dues & subscriptions	\$ 2,900	\$ 1,800	\$ 555	\$ 351	\$ (204)	\$ 2,900	\$ 3,056	\$ -	105.4%		\$ 3,056
Operating supplies	\$ 244,500	\$ 246,250	\$ 18,778	\$ 17,823	\$ (955)	\$ 244,500	\$ 169,209	\$ 133,418	69.2%	6	\$ 35,771
Materials & durable goods	\$ 338,790	\$ 339,481	\$ 10,113	\$ 21,956	\$ (8,155)	\$ 338,790	\$ 182,040	\$ 170,980	47.7%	7	\$ (8,940)
Capital outlay	\$ 195,348	\$ 182,882	\$ 21,805	\$ 77,355	\$ 55,550	\$ 195,348	\$ 279,133	\$ 276,757	117.3%		\$ 2,376
Direct costs (COGS)	\$ 2,000	\$ 2,000	\$ 169	\$ -	\$ (169)	\$ 2,000	\$ (151)	\$ -	-0.8%		\$ (151)
Utilities											
Electricity	\$ 444,000	\$ 514,400	\$ 41,416	\$ 65,348	\$ 23,921	\$ 444,000	\$ 555,108	\$ 491,163	125.0%	8	\$ 61,945
Water & sewer	\$ 169,200	\$ 169,200	\$ 15,186	\$ 13,861	\$ (1,325)	\$ 169,200	\$ 156,149	\$ 164,247	92.3%		\$ (7,998)
Cellular Data	\$ 24,100	\$ 24,100	\$ 2,028	\$ 2,910	\$ 890	\$ 24,100	\$ 24,179	\$ 17,204	100.3%		\$ 6,971
Cellular Phones	\$ 13,600	\$ 13,600	\$ 1,144	\$ 1,153	\$ 9	\$ 13,600	\$ 12,317	\$ 11,783	90.6%		\$ 1,034
Data Costs	\$ 91,400	\$ 91,400	\$ 7,428	\$ (180)	\$ (7,608)	\$ 91,400	\$ 118,364	\$ 99,238	129.5%	9	\$ 19,146
GPS Tracking	\$ 9,900	\$ 9,900	\$ 834	\$ 727	\$ (107)	\$ 9,900	\$ 9,041	\$ 9,135	91.3%		\$ (94)
Land Lines	\$ 54,400	\$ 54,400	\$ 4,579	\$ 2,493	\$ (2,086)	\$ 54,400	\$ 42,256	\$ -	77.7%		\$ 42,256
Telephone	\$ 800	\$ 800	\$ 54	\$ -	\$ (54)	\$ 800	\$ 334	\$ 28,319	42.0%		\$ (17,999)
Cable service	\$ 7,100	\$ 7,100	\$ 462	\$ -	\$ (462)	\$ 7,100	\$ 5,544	\$ 4,940	77.0%		\$ 1,204
Total utilities	\$ 814,600	\$ 885,000	\$ 73,121	\$ 88,320	\$ 13,199	\$ 814,600	\$ 923,314	\$ 824,543	113.3%		\$ 98,471
Contract fees & services	\$ 1,011,138	\$ 1,096,813	\$ 86,518	\$ 96,400	\$ (13,88)	\$ 1,011,138	\$ 684,014	\$ 715,199	67.6%	10	\$ (31,775)
Other expenditures	\$ 48,250	\$ 46,350	\$ 4,012	\$ 7,015	\$ (3,003)	\$ 48,250	\$ 61,100	\$ 34,145	126.6%		\$ 26,955
Total expenses	\$ 8,123,993	\$ 8,362,811	\$ 771,690	\$ 883,224	\$ 111,534	\$ 8,123,993	\$ 7,002,403	\$ 6,919,183	86.2%		\$ 93,220
Net revenues over (under) expenses	\$ (6,681,167)	\$ (6,914,987)	\$ (687,013)	\$ (816,702)	\$ (127,341)	\$ (6,681,167)	\$ (5,812,733)	\$ (5,331,941)			\$ (549,792)

COST RECOVERY % (Self-Generated Revenue / Expenses)

17%

16%

17%

17%

22%



RECREATION & PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE

DECEMBER 2019

STATEMENT OF OPERATIONS VARIANCE ANALYSIS – RECREATION

1. **Taxes and Grants (revenues)** – In 2018, BREC received a one-time grant from NRPA for the Womack Ballfields which should not have been included in the 2019 adopted budget.
2. **Summer Camp Revenue (revenues)** – This year, Recreation decreased the number of summer camps being offered and targeting hot spot locations throughout the parish. The number of registered campers was also decreased to follow industry standard staff to camper ratios. This change will provide increased quality and overall better camp experience for the participants. In addition, this line item should not be spread among the (12) months as camp primarily takes place during the summer months, registration beginning typically in March.
3. **Playschool Revenue (revenues)** – This revenue reflects Tiny Steps and Youth 360 programming. Revenue was projected for facilities that were flooded in 2016 and were thought to be coming back online in 2019 (Church, Lovett) but they have not re-opened. In addition, the Youth 360 program at Maplewood was run out of the neighboring school after the 2016 flood, in 2019 the school took over the program. Busing changes within EBR also contributed to a decline in participation numbers.
4. **Fitness Center (revenues)** – *YTD Actual is \$68,407; YTD Budgeted is \$46,000.* Revenue generated in this area began slowly due to competitive fitness centers/pricing in the community. Now that competitive pricing has leveled out, the number of memberships at BREC have increased.
5. **Training and Travel (expenses)** – *YTD Actual is \$40,088; YTD Budgeted is \$77,350.* Due to staff diligence with spending, participating in memberships as organization instead of individual allowed for reduction in costs.
- 6/7. **Operating Supplies and Materials/Durable Goods (expenses)** – The expenses for 2019 were at 69.2% for operating supplies and 47.9% for materials/durables goods due to staff utilizing their current resources.
8. **Electricity (expenses)** – *YTD Actual is \$555,108 and YTD Budgeted is \$444,000.* This line is not budgeted by Recreation.
9. **Data and Phone Lines (expense)** - This line is budgeted by IT Department.
10. **Contract Fees and Services (expenses)** – *YTD Actual is \$684,024 and YTD Budgeted is \$1,001,138.* Further research will need to be done to determine where difference is taking place.

RECREATION & PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE
STATEMENT OF OPERATIONS BY PROGRAM - SPECIAL USE FACILITIES
FOR CURRENT MONTH & YEARS ENDED DECEMBER 31, 2019 & 2018

	FY 2019 ADOPTED Annual Budget	FY 2019 AMENDED Annual Budget	FY 2019 ADOPTED Monthly Budget	FY 2019 Monthly Actual	ADOPTED Monthly Budget- to-Actual	FY 2019 YTD ADOPTED Budget	FY 2019 YTD Actual	FY 2018 YTD Actual	YTD Actual vs YTD ADOPTED Budget	*Ref	Year-to-year Change
REVENUES											
Taxes & grants	\$ 500	\$ 6,500	\$ 98	\$ 6,000	\$ 5,902	\$ 500	\$ 6,000	\$ -	1200.0%		\$ 6,000
Self generated revenues											
Donations - designated	\$ 7,100	\$ 15,040	\$ 1,600	\$ 7,976	\$ 6,376	\$ 7,100	\$ 22,668	\$ 22,556	319.3%	1	\$ 112
Summer camp revenues	\$ 269,000	\$ 269,000	\$ 5,112	\$ 691	\$ (4,721)	\$ 269,000	\$ 236,990	\$ 261,498	88.1%		\$ (24,508)
Program revenue	\$ 6,300	\$ 6,300	\$ 534	\$ 1,248	\$ 714	\$ 6,300	\$ 5,408	\$ 4,114	85.8%		\$ 1,294
Commissioned other classes	\$ 1,000	\$ 1,000	\$ 8	\$ -	\$ (8)	\$ 1,000	\$ 860	\$ 1,095	86.0%		\$ (235)
Commissioned other items	\$ 164,000	\$ 164,000	\$ 12,620	\$ 6,662	\$ (5,958)	\$ 164,000	\$ 148,980	\$ 159,101	90.8%		\$ (10,121)
Non com riding lessons	\$ 9,000	\$ 9,000	\$ 491	\$ 930	\$ 439	\$ 9,000	\$ 7,985	\$ 7,435	88.7%		\$ 550
Adm ticket processing fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650	\$ -	0.0%		\$ 650
Admission fee revenues	\$ 104,500	\$ 104,500	\$ 7,450	\$ 5,699	\$ (1,751)	\$ 104,500	\$ 101,949	\$ 93,386	97.6%		\$ 8,563
Passes	\$ 4,500	\$ 4,500	\$ 369	\$ 394	\$ 25	\$ 4,500	\$ 4,061	\$ 3,570	90.2%		\$ 491
Concession allowance	\$ 11,500	\$ 11,500	\$ 958	\$ -	\$ (958)	\$ 11,500	\$ 11,650	\$ 6,690	101.3%		\$ 4,960
Facility rental revenues	\$ 543,000	\$ 543,000	\$ 47,929	\$ 48,756	\$ 827	\$ 542,000	\$ 491,563	\$ 518,978	90.7%		\$ (27,415)
Maint supply fee revenue	\$ 5,700	\$ 5,700	\$ 474	\$ 250	\$ (224)	\$ 5,700	\$ 9,250	\$ 8,570	162.3%		\$ 680
RV site rentals	\$ 90,000	\$ 90,000	\$ 7,305	\$ 4,046	\$ (3,259)	\$ 90,000	\$ 96,646	\$ 87,419	107.4%		\$ 9,227
Security revenue	\$ 4,100	\$ 4,100	\$ 287	\$ 80	\$ (207)	\$ 4,100	\$ 3,500	\$ 4,624	85.4%		\$ (1,124)
Special event rental rev	\$ 9,000	\$ 9,000	\$ 731	\$ 20	\$ (711)	\$ 9,000	\$ 930	\$ 6,972	10.3%		\$ (6,042)
Equipment rental revenue	\$ 7,000	\$ 7,000	\$ 369	\$ 744	\$ 375	\$ 7,000	\$ 3,896	\$ 4,527	55.7%		\$ (631)
Food & beverage - alcohol	\$ 1,000	\$ 1,000	\$ 81	\$ 22	\$ (59)	\$ 1,000	\$ 1,664	\$ 436	166.4%		\$ 1,228
Food service revenues	\$ 5,000	\$ 5,000	\$ 406	\$ 144	\$ (262)	\$ 5,000	\$ 4,928	\$ 1,386	98.6%		\$ 3,542
Merchandise sales revenue	\$ 52,200	\$ 52,200	\$ 3,078	\$ 4,117	\$ 439	\$ 52,200	\$ 51,405	\$ 53,902	98.5%		\$ (2,497)
Photograph revenues	\$ 900	\$ 900	\$ -	\$ 25	\$ 25	\$ 900	\$ 450	\$ 750	50.0%		\$ (300)
Forfeited deposit revenue	\$ 36,000	\$ 36,000	\$ 1,091	\$ 299	\$ (792)	\$ 36,000	\$ 40,608	\$ 51,108	112.8%		\$ (10,500)
Miscellaneous revenues	\$ 6,500	\$ 6,500	\$ 284	\$ 926	\$ 642	\$ 6,500	\$ 20,472	\$ 22,259	315.0%	2	\$ (1,787)
Out of parish fee revenue	\$ 4,500	\$ 4,500	\$ 257	\$ 215	\$ (42)	\$ 4,500	\$ 5,214	\$ 4,976	115.9%		\$ 238
Other revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11	\$ 86	0.0%		\$ (75)
Total revenues	\$ 1,341,300	\$ 1,355,240	\$ 92,432	\$ 89,244	\$ (3,188)	\$ 1,341,300	\$ 1,277,738	\$ 1,325,438	95.3%		\$ (47,700)
EXPENSES											
Expenses											
Salaries & wages	\$ 2,330,298	\$ 2,394,006	\$ 155,243	\$ 222,481	\$ 67,238	\$ 2,330,298	\$ 1,951,561	\$ 2,131,715	83.7%		\$ (180,154)
Fringe benefits	\$ 814,960	\$ 814,960	\$ 55,264	\$ 85,451	\$ 30,187	\$ 814,960	\$ 707,973	\$ 746,400	86.9%		\$ (38,427)
Travel & training	\$ 10,000	\$ 10,000	\$ 1,440	\$ 290	\$ (1,150)	\$ 10,000	\$ 3,491	\$ 2,540	34.9%		\$ 951
Membership dues & subscriptions	\$ 4,550	\$ 4,550	\$ 328	\$ 250	\$ (78)	\$ 4,550	\$ 2,121	\$ 2,388	46.6%		\$ (267)
Operating supplies	\$ 293,700	\$ 293,700	\$ 23,390	\$ 33,148	\$ 9,758	\$ 293,700	\$ 305,888	\$ 267,850	104.1%		\$ 38,038
Materials & durable goods	\$ 195,600	\$ 206,111	\$ 20,000	\$ 34,124	\$ 14,124	\$ 195,600	\$ 146,110	\$ 123,864	74.7%	3	\$ 22,246
Capital outlay	\$ 56,600	\$ 91,954	\$ 8,608	\$ 28,517	\$ 19,909	\$ 56,600	\$ 92,570	\$ 66,233	163.6%	4	\$ 26,337
Direct costs (COGS)	\$ 45,350	\$ 45,350	\$ 6,700	\$ 4,135	\$ (2,565)	\$ 45,350	\$ 30,222	\$ 4,720	66.6%	5	\$ 25,502
Utilities	\$ 395,844	\$ 395,844	\$ 40,448	\$ 39,271	\$ (1,177)	\$ 395,844	\$ 386,591	\$ 337,220	97.6%		\$ 49,311
Contract fees & services	\$ 495,450	\$ 596,721	\$ 62,443	\$ 68,664	\$ 6,021	\$ 495,450	\$ 430,717	\$ 370,738	86.9%		\$ 59,989
Other expenditures	\$ 3,600	\$ 3,600	\$ 1,026	\$ 1,996	\$ 970	\$ 3,600	\$ 15,938	\$ 13,438	442.7%	6	\$ 2,500
Total expenses	\$ 4,645,952	\$ 4,856,796	\$ 375,090	\$ 518,337	\$ 143,237	\$ 4,645,952	\$ 4,073,132	\$ 4,067,106	87.7%		\$ 6,026
Net revenues over (under) expenses	\$ (3,304,652)	\$ (3,501,556)	\$ (282,658)	\$ (429,093)	\$ (146,435)	\$ (3,304,652)	\$ (2,795,394)	\$ (2,741,668)	83%		\$ 53,724

COST RECOVERY is (Self-Generated Revenue / Expenses)

29%

29%

31%

33%



RECREATION & PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE

DECEMBER 2019

STATEMENT OF OPERATIONS VARIANCE ANALYSIS – SPECIAL USE FACILITIES

1. **Donations – designated (revenues)** - *YTD Actual is \$22,688; YTD Budgeted is \$7,100.* Money from BREC Foundation at the end of year for programming and donation of horses.
2. **Miscellaneous Revenues (revenues)** - *YTD Actual is \$20,472; YTD Budgeted is \$6,500.* This line item represents program fees in BREC Art Programming. The budgeted amount does not accurately reflect historical data and should have been higher.
3. **Materials & durable goods (expenses)** – *YTD Actual is \$146,110; YTD Budgeted is \$195,600.* Due to staff diligence with spending, program facilitation was less costly.
4. **Capital Outlay (expenses)** – *YTD Actual is \$64,054; YTD Budgeted is \$47,992.* A vehicle purchase made in 2018 for Conservation did not arrive from the manufacturer until 2019 and has been accounted for on the 2019 budget.
5. **Direct Costs (COGS) (expenses)** – *YTD Actual is \$30,222; YTD Budgeted is \$45,350.* Purchase of retail items was reduced after evaluation of inventory across the facilities.
6. **Other expenditures (expenses)** - *YTD Actual is \$15,938; YTD Budgeted is \$3,600.* This line item represents uncategorized p-card expenditures.

RECREATION & PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE
STATEMENT OF OPERATIONS BY PROGRAM - TENNIS
FOR CURRENT MONTH & YEARS ENDED DECEMBER 31, 2019 & 2018

	FY 2019 ADOPTED Annual Budget	FY 2019 AMENDED Annual Budget	FY 2019 ADOPTED Monthly Budget	FY 2019 Monthly Actual	ADOPTED Monthly Budget-to- Actual	FY 2019 YTD ADOPTED Budget	FY 2019 YTD Actual	FY 2018 YTD Actual	YTD Actual vs YTD ADOPTED Budget	*Ref	Year-to-year Change
REVENUES											
Self generated revenues											
Donations - Designated	\$ -	\$ 9,700	\$ -	\$ -	\$ -	\$ -	\$ 7,859	\$ -	0.0%		\$ 7,859
Summer camp revenue	\$ 8,750	\$ 8,750	\$ 390	\$ 105	\$ (285)	\$ 8,750	\$ 6,810	\$ 10,441	77.8%		\$ (3,631)
Commissioned tennis lsns	\$ 293,000	\$ 293,000	\$ 17,836	\$ 28,555	\$ 10,719	\$ 293,000	\$ 398,287	\$ 341,616	135.9%	1	\$ 56,671
Facility rental revenues	\$ 205,750	\$ 205,750	\$ 10,375	\$ 7,829	\$ (2,546)	\$ 205,750	\$ 176,510	\$ 193,419	85.8%		\$ (16,809)
Equipment rental revenue	\$ 6,550	\$ 6,550	\$ 469	\$ 279	\$ (190)	\$ 6,550	\$ 5,528	\$ 6,008	84.4%		\$ (480)
Tournament fees	\$ 13,000	\$ 13,000	\$ 653	\$ 165	\$ (488)	\$ 13,000	\$ 5,181	\$ 10,050	39.9%	2	\$ (4,869)
Merchandise sales revenue	\$ 69,650	\$ 69,650	\$ 4,595	\$ 2,926	\$ (1,669)	\$ 69,650	\$ 53,936	\$ 70,428	77.4%	3	\$ (16,492)
Miscellaneous revenue	\$ 2,000	\$ 2,000	\$ 157	\$ 2	\$ (155)	\$ 2,000	\$ 388	\$ 1,215	19.4%		\$ (827)
Other revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,617	\$ -	0.0%		\$ 1,617
Total revenues	\$ 598,700	\$ 608,400	\$ 34,475	\$ 39,861	\$ 5,386	\$ 598,700	\$ 656,216	\$ 633,177	109.6%		\$ 23,039
EXPENSES											
Expenses											
Salaries & wages	\$ 468,898	\$ 495,172	\$ 42,729	\$ 53,795	\$ 11,066	\$ 468,898	\$ 472,759	\$ 453,057	100.8%		\$ 19,702
Fringe benefits	\$ 142,483	\$ 142,483	\$ 12,600	\$ 16,119	\$ 3,519	\$ 142,483	\$ 142,539	\$ 133,219	100.0%		\$ 9,320
Travel & training	\$ 2,850	\$ 2,850	\$ 319	\$ 630	\$ 311	\$ 2,850	\$ 2,993	\$ 1,790	105.0%		\$ 1,203
Membership dues & subscriptions	\$ 350	\$ 350	\$ 127	\$ -	\$ (127)	\$ 350	\$ 143	\$ 218	40.9%		\$ (75)
Operating supplies	\$ 11,700	\$ 15,700	\$ 1,060	\$ 600	\$ (460)	\$ 11,700	\$ 11,481	\$ 10,882	98.1%		\$ 599
Materials & durable goods	\$ 15,300	\$ 15,300	\$ 2,790	\$ 42	\$ (2,748)	\$ 15,300	\$ 9,725	\$ 9,770	63.6%		\$ (45)
Capital outlay	\$ 28,900	\$ 38,600	\$ 16,796	\$ 15,471	\$ (1,325)	\$ 28,900	\$ 26,108	\$ 12,185	90.3%		\$ 13,923
Direct costs (COGS)	\$ 60,000	\$ 50,000	\$ 4,967	\$ 2,333	\$ (2,634)	\$ 60,000	\$ 34,686	\$ 40,511	57.8%	4	\$ (5,825)
Utilities	\$ 41,000	\$ 41,000	\$ 3,488	\$ 3,662	\$ 174	\$ 41,000	\$ 49,783	\$ 48,855	121.4%		\$ 928
Contract fees & services	\$ 275,600	\$ 306,583	\$ 25,395	\$ 16,398	\$ (8,997)	\$ 275,600	\$ 317,167	\$ 284,771	115.1%		\$ 32,396
Other expenditures	\$ 1,500	\$ 1,500	\$ 138	\$ 281	\$ 143	\$ 1,500	\$ 993	\$ 709	66.2%		\$ 284
Total expenses	\$ 1,048,581	\$ 1,109,538	\$ 110,409	\$ 109,331	\$ (1,078)	\$ 1,048,581	\$ 1,068,377	\$ 995,967	101.9%		\$ 72,410
Net revenues over (under) expenses	\$ (449,881)	\$ (501,138)	\$ (75,934)	\$ (69,470)		\$ (449,881)	\$ (412,161)	\$ (362,790)			
COST RECOVERY % [Self-Generated Revenue / Expenses]	57%	55%				57%	61%	64%			



RECREATION & PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE

DECEMBER 2019

STATEMENT OF OPERATIONS VARIANCE ANALYSIS – TENNIS

1. **Commissioned Tennis Lessons (revenues)** – *YTD Actual is \$398,287; YTD Budgeted is \$293,000.* In 2018, tennis had (9) independent contracted commissioned instructors and grew to (13) instructors in 2019. The four additional instructors generated additional revenue and tennis instructional opportunities.
2. **Tournament fees** – *YTD Actual is \$5,181; YTD Budgeted is \$13,000.* The Junior Tournament at the Highland and Independence Tennis Centers decreased in tournament registrants from (160) in 2018 to (91) in 2019.
3. **Merchandise sales revenue** – *YTD Actual is \$53,936; YTD Budgeted is \$69,650.* The Tennis Centers are not carrying items in large quantity as in the past.
4. **Direct Cost (COGS)** - *YTD Actual is \$34,686; YTD Budget is 60,000.* The tennis centers are not carrying tennis items in large quantity as in the past.

RECREATION & PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE
STATEMENT OF OPERATIONS BY PROGRAM - ZOO
FOR CURRENT MONTH & YEARS ENDED DECEMBER 31, 2019 & 2018

	FY 2019	FY 2019	FY 2019	FY 2019	ADOPTED	FY 2019	FY 2019	FY 2019	FY 2018	YTD Actual vs	Year-to-year
	ADOPTED	AMENDED	ADOPTED	ADOPTED	Monthly	YTD ADOPTED	YTD Actual	YTD Actual	Budget	*Ref	Change
	Annual Budget	Annual Budget	Monthly Budget	Monthly Actual	Budget-to-Actual	Budget					
REVENUES											
Self generated revenues											
Donations - Designated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,186	0.0%		\$ (12,186)
Summer camp revenue	\$ 47,000	\$ 47,000	\$ 663	\$ 1,295	\$ 632	\$ 47,000	\$ 45,905	\$ 47,811	97.7%		\$ (1,906)
Ed-200-cation revenues	\$ 35,000	\$ 35,000	\$ 1,999	\$ 1,800	\$ (199)	\$ 35,000	\$ 33,906	\$ 33,522	96.9%		\$ 384
Zoo train revenues	\$ 110,000	\$ 110,000	\$ 1,991	\$ 4,811	\$ 2,820	\$ 110,000	\$ 108,901	\$ 91,077	99.0%		\$ 17,824
Sidewalk tram revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85	\$ 342	0.0%		\$ (257)
Admission fee revenues	\$ 810,000	\$ 810,000	\$ 29,970	\$ 70,935	\$ 40,965	\$ 810,000	\$ 844,484	\$ 821,711	104.3%		\$ 22,773
Facility rental revenues	\$ 47,000	\$ 47,000	\$ 2,599	\$ 2,652	\$ 53	\$ 47,000	\$ 62,508	\$ 46,349	133.0%	1	\$ 16,159
Equipment rental revenue	\$ 25,000	\$ 25,000	\$ 825	\$ 1,744	\$ 919	\$ 25,000	\$ 24,044	\$ 23,217	96.2%		\$ 827
Midse sales, zoo concessions	\$ 450,000	\$ 450,000	\$ 12,888	\$ 27,156	\$ 14,268	\$ 450,000	\$ 487,065	\$ 412,303	108.2%		\$ 74,762
Midse sales, zoo souvenirs	\$ 280,000	\$ 280,000	\$ 9,000	\$ 15,106	\$ 6,106	\$ 280,000	\$ 291,109	\$ 269,942	104.0%		\$ 21,167
Merchandise sales revenue	\$ 11,000	\$ 11,000	\$ 700	\$ 1,052	\$ 352	\$ 11,000	\$ 10,221	\$ 11,360	92.9%		\$ (1,139)
Vending machine revenues	\$ 11,000	\$ 11,000	\$ 900	\$ 486	\$ (414)	\$ 11,000	\$ 11,545	\$ 10,987	105.0%		\$ 558
Miscellaneous revenue	\$ -	\$ -	\$ -	\$ 75	\$ 75	\$ -	\$ 1,205	\$ 191	0.0%		\$ 1,014
Other revenues	\$ -	\$ -	\$ -	\$ 79	\$ 79	\$ -	\$ 290	\$ 2,480	0.0%		\$ (2,190)
Total revenues	\$ 1,826,000	\$ 1,826,000	\$ 61,535	\$ 127,191	\$ 65,656	\$ 1,826,000	\$ 1,921,268	\$ 1,783,478	\$ 10	\$	\$ 137,790

EXPENSES													
Expenses													
Salaries & wages	\$ 2,490,091	\$ 2,569,097	\$ 286,427	\$ 344,015	\$ 57,588	\$ 57,588	\$ 57,588	\$ 2,490,091	\$ 2,580,705	\$ 2,414,260	103.6%		\$ 166,445
Fringe benefits	\$ 1,133,995	\$ 1,133,995	\$ 130,757	\$ 158,986	\$ 28,229	\$ 28,229	\$ 28,229	\$ 1,133,995	\$ 1,150,080	\$ 1,082,258	101.4%		\$ 67,822
Travel & training	\$ 15,000	\$ 15,000	\$ 85	\$ 209	\$ 124	\$ 124	\$ 124	\$ 15,000	\$ 2,714	\$ 3,139	18.1%	2	\$ (425)
Membership dues & subscriptions	\$ 10,000	\$ 10,000	\$ 125	\$ -	\$ (125)	\$ (125)	\$ (125)	\$ 10,000	\$ 11,388	\$ 5,057	113.9%		\$ 6,331
Operating supplies	\$ 427,750	\$ 423,222	\$ 25,463	\$ 38,797	\$ 13,334	\$ 13,334	\$ 13,334	\$ 427,750	\$ 408,136	\$ 405,392	95.4%		\$ 2,744
Materials & durable goods	\$ 135,000	\$ 135,000	\$ 10,772	\$ 6,680	\$ (4,092)	\$ (4,092)	\$ (4,092)	\$ 135,000	\$ 137,762	\$ 116,594	102.0%		\$ 21,168
Capital outlay	\$ 45,900	\$ 45,900	\$ 3,678	\$ 6,868	\$ 3,190	\$ 3,190	\$ 3,190	\$ 45,900	\$ 28,293	\$ 72,819	61.6%	3	\$ (44,526)
Direct costs (COGS)	\$ 270,000	\$ 270,000	\$ 22,499	\$ 10,961	\$ (11,538)	\$ (11,538)	\$ (11,538)	\$ 270,000	\$ 300,230	\$ 269,704	111.2%		\$ 30,526
Utilities	\$ 473,336	\$ 473,336	\$ 35,518	\$ 27,857	\$ (7,661)	\$ (7,661)	\$ (7,661)	\$ 473,336	\$ 356,931	\$ 405,844	75.4%	4	\$ (48,913)
Contract fees & services	\$ 649,250	\$ 649,750	\$ 78,882	\$ 128,350	\$ 49,468	\$ 49,468	\$ 49,468	\$ 649,228	\$ 574,271	\$ 598,872	88.5%		\$ (24,601)
Other expenditures	\$ 20,100	\$ 20,100	\$ 1,775	\$ 2,461	\$ 686	\$ 686	\$ 686	\$ 20,100	\$ 19,376	\$ 18,746	96.4%		\$ 630
Total expenses	\$ 5,670,422	\$ 5,745,400	\$ 595,981	\$ 725,184	\$ 129,203	\$ 129,203	\$ 129,203	\$ 5,670,400	\$ 5,569,886	\$ 5,392,685	98.2%		\$ 177,201
Net revenues over (under) expenses	\$ (3,844,422)	\$ (3,919,400)	\$ (534,446)	\$ (597,993)				\$ (3,844,400)	\$ (3,648,618)	\$ (3,609,207)			

COST RECOVERY % [Self-Generated Revenue / Expenses]

32%

33%

37%

34%

33%



RECREATION & PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE

DECEMBER 2019

STATEMENT OF OPERATIONS VARIANCE ANALYSIS – ZOO

1. Facility Rentals – The Zoo has hosted 25 rentals as of December; whereas, there were only 16 hosted in 2018. The Zoo has also hosted 96 birthday parties which is 13 more than previous year.
2. Travel & Training – Travel was budgeted in the Zoo's budget but was expensed to the Superintendent's budget. This will be corrected for 2020.
3. Capital Outlay – Timing of acquisitions.
4. Utilities – The \$19,000 January 2019 water bill was paid in December 2018 as a result of when the financials were closed which resulted in unused budgeted funds. The remaining water variance of over \$90,000 is because the Zoo has used less cubic feet of water compare to previous year and the removal of the Flood Recovery Surcharge from all 2019 invoices. Other shortages in Utilities are from various accounts such as Data Costs.



BREC.ORG Yearly Analytics Report

Jan 1, 2019 - Dec 31, 2019

Users

387.3K

↑ 16.4%

Sessions

610.0K

↑ 8.5%

Pageviews

2.0M

↓ -18.4%

Pages / Session

3.3

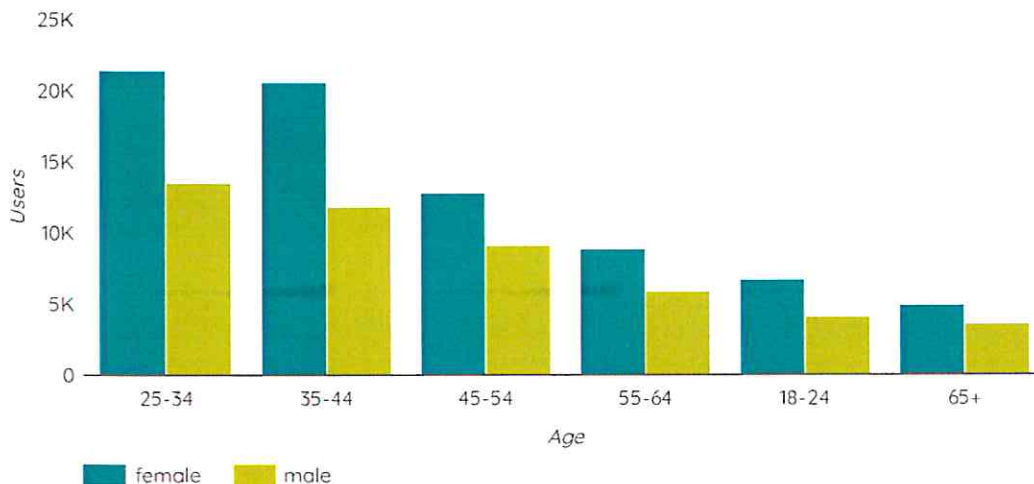
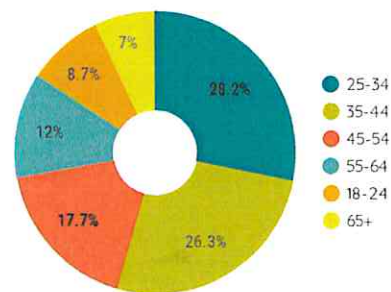
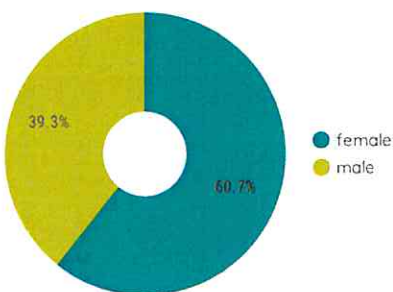
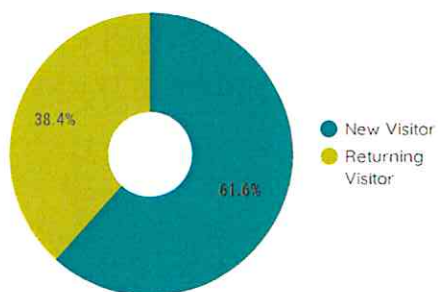
↓ -24.8%

Avg. Session Duration

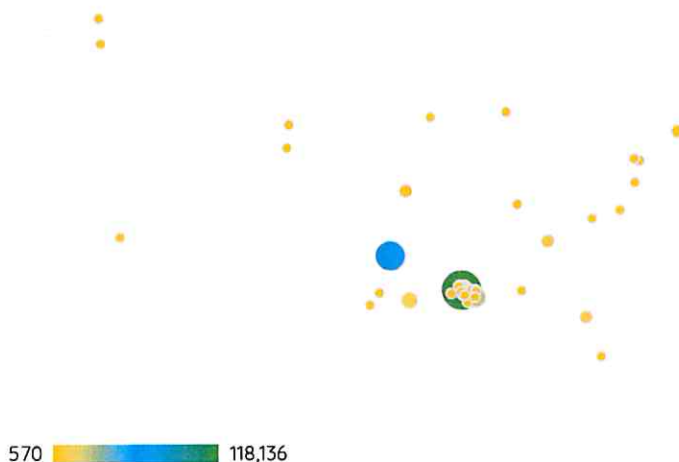
02:09

↓ -9.5%

About BREC.ORG Users



City	Sessions
1. Baton Rouge	193,151
2. Dallas	90,141
3. New Orleans	40,306
4. Houston	18,140
5. Central	17,381
6. Prairieville	17,261
7. (not set)	16,368
8. Shenandoah	15,547
9. Denham Springs	14,380
10. Zachary	13,962

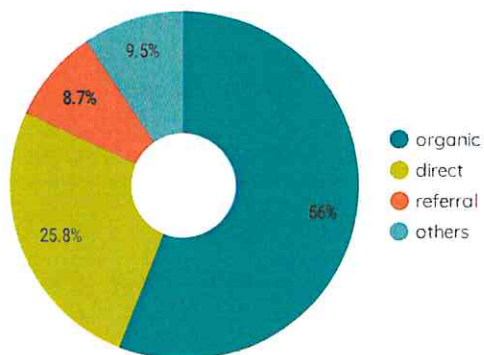




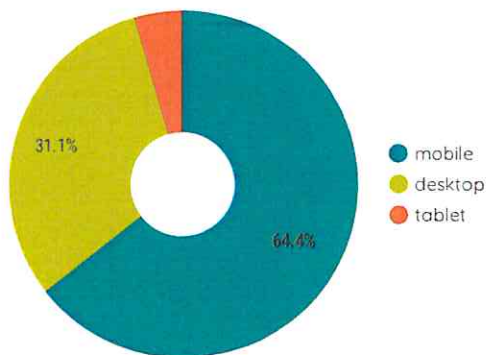
BREC.ORG Yearly Analytics Report

Jan 1, 2019 - Dec 31, 2019

How Users Access BREC.ORG



	Traffic Type	Sessions	Δ
1.	organic	340,232	-24,971 ↓
2.	direct	157,012	21,471 ↑
3.	referral	53,096	145 ↑
4.	DigitalAds	13,346	-
5.	Mobile	9,126	9,003 ↑



	Device Category	Sessions	Δ
1.	mobile	392,966	57,303 ↑
2.	desktop	189,637	-7,943 ↓
3.	tablet	27,390	-1,525 ↓

	Source	Users
1.	google	202,896
...	(direct)	114,451
...	m.facebook.com	14,054
...	Feigley	11,569
...	Facebook	9,580
...	WAFB	7,892
...	yahoo	4,879
...	brec.org	3,506
...	visitbatonrouge.com	3,468
...	Advocate	2,822

	Keyword	Sessions
	amazon	115
	brec	82
	brec.org	47
	site:www.brec.org	32
	brec summer camp 2019	26
	http://www.brec.org/index.cfm/pag...	20
	site:brec.org	20
	bluebonnet swamp nature center	18
	0_869e57ab7a-c0809f2534-339487...	17
	brec baton rouge	16
	brec parks	13
	BREC	12
	back to apollo brec	11
	brec park	11
	indoor park n sher wood	11
	0_869e57ab7a-3a4543ef9f-339495...	11
	brec parks baton rouge	11
	brec summer camp	10
	park in central lovett road	10
	Magnolia Mound Plantation House ...	9

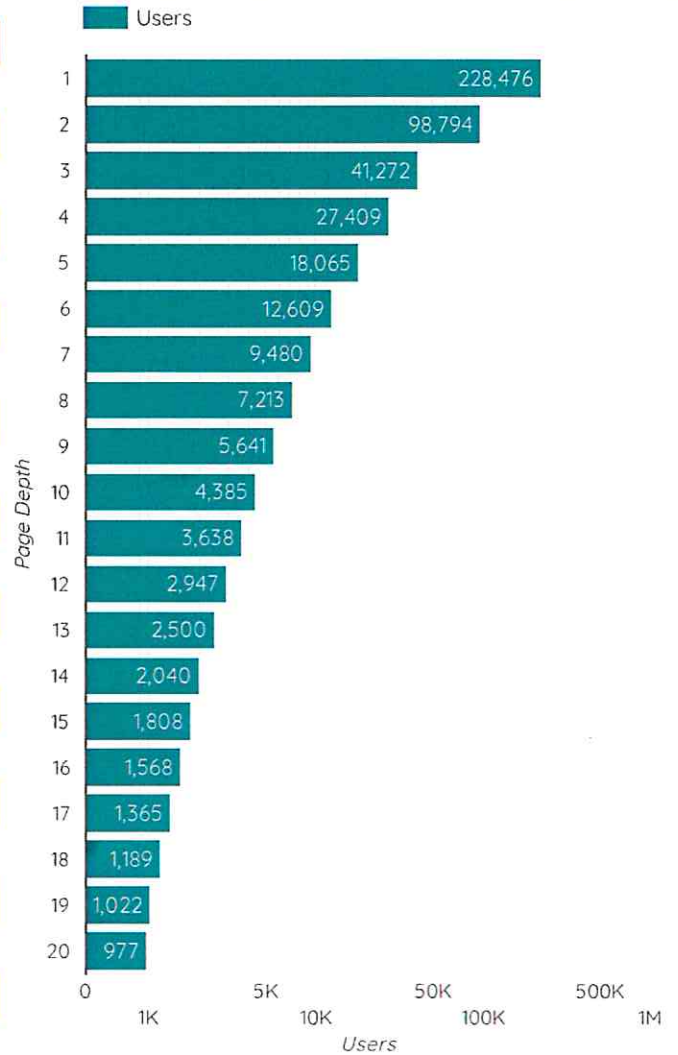


BREC.ORG Yearly Analytics Report

Jan 1, 2019 - Dec 31, 2019

User Actions on BREC.ORG

	Page Title	Pageviews
1.	BREC - Parks & Recreation in East Baton Rouge Parish	302,181
2.	Bluebonnet Swamp Nature Center BREC - Parks & Re...	100,941
3.	Magnolia Mound BREC - Parks & Recreation in East B...	65,174
4.	BREC Careers BREC - Parks & Recreation in East Bato...	61,411
5.	Perkins Road Community Park BREC - Parks & Recre...	46,255
6.	BREC Camps BREC - Parks & Recreation in East Bato...	45,665
7.	Farr Park Equestrian Center and RV Campground BR...	40,918
8.	North Sherwood Forest Community Park BREC - Park...	40,063
9.	Highland Road Community Park BREC - Parks & Recr...	36,129
10.	Greenwood Community Park BREC - Parks & Recreati...	35,361
11.	Photo Galleries BREC - Parks & Recreation in East Bat...	29,517
12.	City-Brooks Community Park BREC - Parks & Recreati...	27,427
13.	This Month at BREC BREC - Parks & Recreation in East...	26,561
14.	Burbank Soccer Complex BREC - Parks & Recreation L...	24,914
15.	Rentals BREC - Parks & Recreation in East Baton Rou...	23,424
16.	Farr Park Equestrian Center BREC - Parks & Recreatio...	22,080
17.	All Parks BREC - Parks & Recreation in East Baton Ro...	19,681
18.	Parks A-z BREC - Parks & Recreation in East Baton Ro...	17,847
19.	Frenchtown Road Conservation Area BREC - Parks & ...	17,697
20.	Blackwater Conservation Area BREC - Parks & Recre...	17,517





BREC.ORG Yearly Analytics Report

Jan 1, 2019 - Dec 31, 2019

	Source / Medium	Campaign	Sessions +	Users
1.	Feigley / DigitalAds	BRECOutSpring	13,346	11,449
2.	WAFB / Mobile	SumCamp	2,798	2,033
3.	WAFB / Referral	BRECBBoo	2,003	1,552
4.	WAFB / Mobile	HolidayCamp	1,632	1,242
5.	FB / FBAd	SplashPadsJune	1,438	1,340
6.	e-newsletter / Eventlisting	ThisMonthatBREC	1,413	951
7.	Facebook / FBAd	AdultArt	1,123	901
8.	FBAd / Facebook	SwimLessonsJuly	935	891
9.	Facebook / FBAd	TballCoachesPitchSummer	884	734
10.	WAFB / Mobile	BRECBBoo	788	563
11.	Facebook / FBAd	BattingCages	782	731
12.	WAFB / Banner	2018	757	603
13.	WAFB / Mobile	Fitness	747	578
14.	Nola / DTarget	SumCamp	741	649
15.	WAFB / (not set)	2019	739	551
16.	Facebook / FBAd	ChildArt	711	582
17.	WAFB / Mobile	LepNight	650	512
18.	cox / web	conservation_camp	615	594
19.	Facebook / TrafficVideo	GeneralExtreme	607	566
20.	Facebook / Traffic	FarrParkHiring	583	485
21.	Nola / D300	BRECBBoo	564	520
22.	Facebook / Facebookad	Farr_OpenHouse	546	470
23.	ThisMonthPage / (not set)	ThisMonthatBREC	538	310
24.	Facebook / FBAd	AdultFlagFootball	491	461
25.	e-newsletter / Eventlisting	VolunteerMthly	409	210
Grand total			59,118	47,047

1 - 25 / 331

