

# **AMC**

**U.S. ARMY GARRISON FORT MONMOUTH**

**MORALE, WELFARE & RECREATION FUND**

**FINANCIAL SUMMARY**

**JUNE 01 (FY-01) VS JUNE 00 (FY-00)**

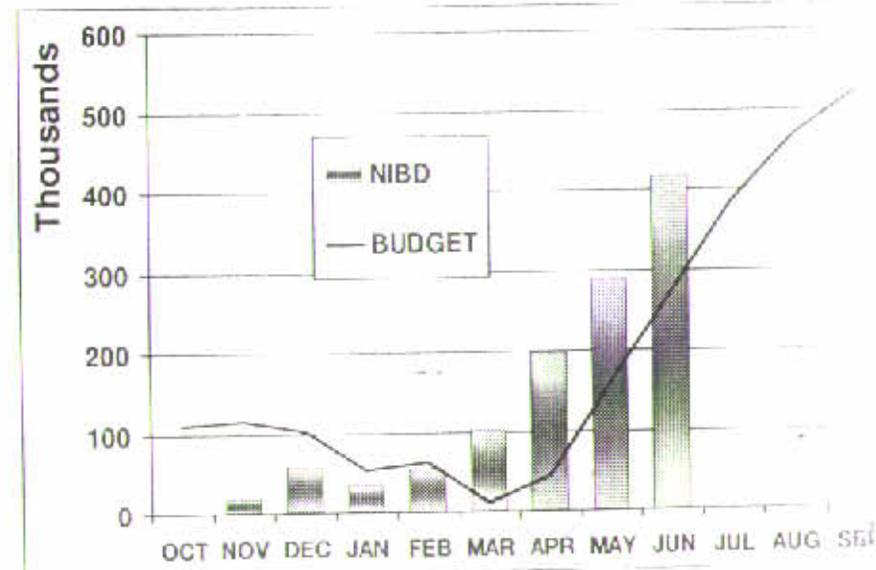
## FORT MONMOUTH MWR FUND 3RD QTR FY-01 VS 3RD QTR FY-00

**Problem areas:** An overwhelming predominance of MWR activities are performing well ahead of budget projections for 3<sup>rd</sup> Quarter, with the overall result bringing the fund into an excellent financial posture in comparison with prior fiscal years.

**Plan to fix problems:** Food operations exceeded HQDA standard of 7% with a percentage of 13.91%. Lane offsetting Gibbs NIBD equally. Golf and Lodging are progressing according to plan. Final budget adjustments will be made in 4<sup>th</sup> quarter and CPMC actions adjusted to ensure full execution.

3RD QTR01	BUDGET	ACTUAL01	FY00 NIBD	FY01NIBD
SALES	1,625,932	2,050,595	2,314,379	2,182,882
COGS	691,170	949,089	1,022,201	944,232
OTHER INC	3,302,285	3,448,215	4,736,355	4,587,520
LABOR	3,093,814	3,305,392	4,446,323	4,171,921
EXPENSES	870,850	826,201	1,126,723	1,131,869
<b>NIBD</b>	<b>272,383</b>	<b>418,128</b>	<b>455,487</b>	<b>522,380</b>
TOT REV	4,928,217	5,498,810	7,050,734	6,770,402

**Actual 3RD Qtr FY-00 \$253,750**



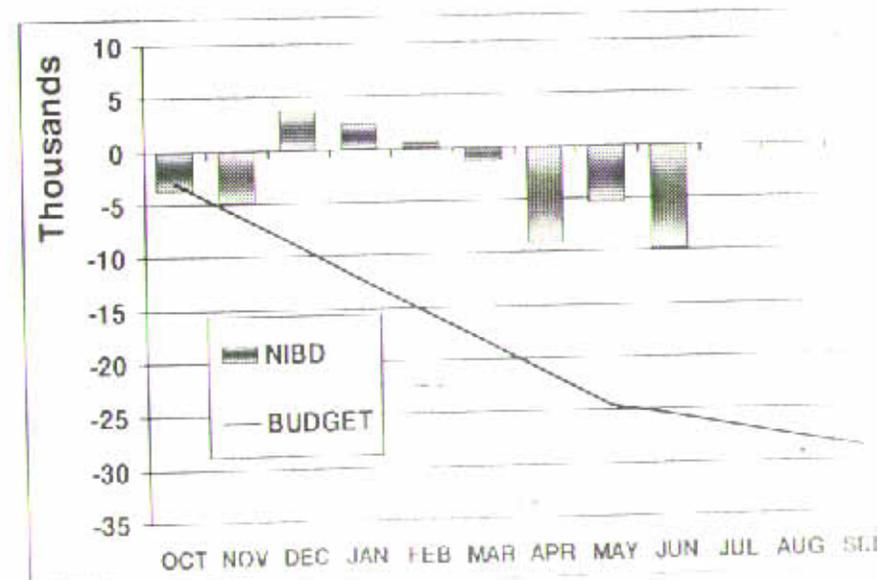
## FINANCIAL MANAGEMENT

### 3rd Qtr FY-01 VS 3rd QTR FY-00

This is an overhead location providing common support to all MWR activities. Not a revenue producing activity. One NAF employee's salary is reimbursed through the MWR USA Program. For the first quarter, received APF reimbursement to cover operational expenses in addition to the reimbursement of labor cost. Expect to stay on target with FY NIBD figure by watching monthly expenses.

3rd QTR 01	BUDGET	ACTUAL01	FY00 NIBD	FY01NIBD
SALES	0	0	0	0
COGS	0	0	0	0
OTHER INC	74,046	84,191	119,975	92,869
LABOR	72,426	70,977	91,441	90,709
EXPENSES	27,160	22,998	94,542	30,880
<b>NIBD</b>	<b>(25,540)</b>	<b>(9,784)</b>	<b>(66,008)</b>	<b>(28,720)</b>
TOT REV	74,046	84,191	119,975	92,869

**Actual 3rd Qtr FY-00 (\$62,410)**

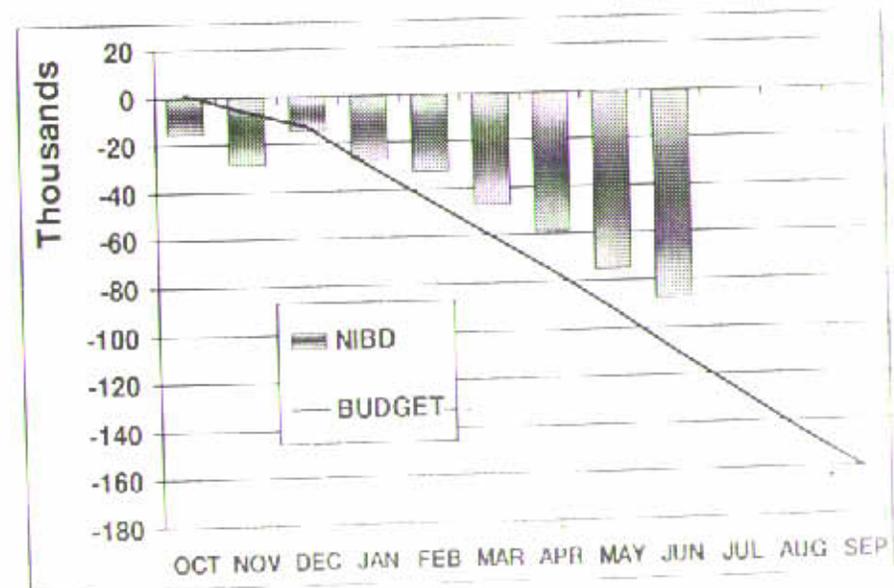


## CIVILIAN PERSONNEL OFFICE 3RD QTR FY-01 VS 3RD QTR FY-00

This is an overhead location providing common support to MWR and PRF activities. Income is based on a prorated charge to the activities based on the number of personnel in their activity. Budget to actual variance is off due to the additional MWR USA funds received Oct through March.

3RD QTR 01	BUDGET	ACTUAL01	FY00 NIBD	FY01 NIBD
SALES	0	0	0	0
COGS	0	0	0	0
OTHER INC	32,159	57,363	25,876	37,184
LABOR	138,884	145,268	171,175	192,998
EXPENSES	3,400	289	7,582	4,000
<b>NIBD</b>	<b>(110,125)</b>	<b>(88,194)</b>	<b>(152,881)</b>	<b>(159,814)</b>
TOT REV	32,159	57,363	25,876	37,184

**Actual 3rd Qtr FY-00 (\$116,317)**



## MARKETING

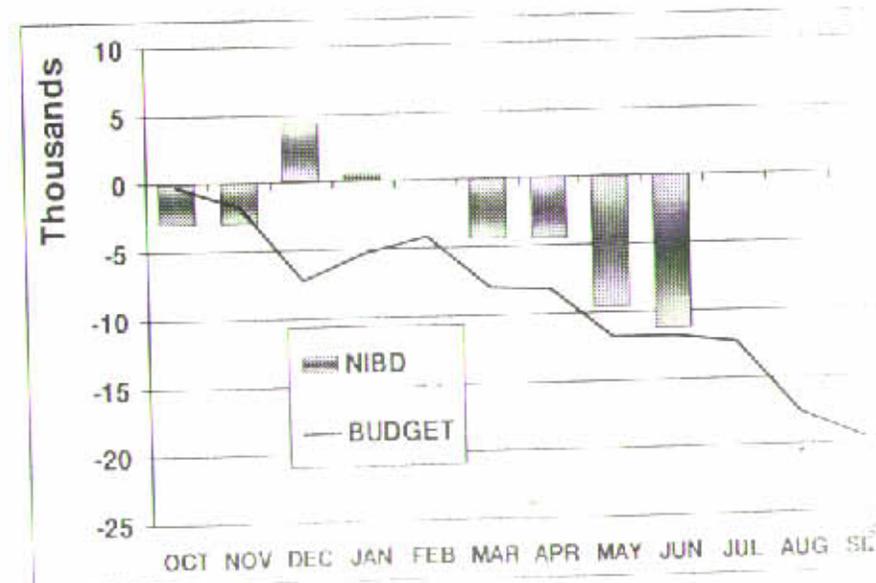
### 3RD QTR FY-01 VS 3RD QTR FY-00

**Problem areas: On target.**

**Plan to fix problems: We have cut back as much as we could, but bought some supplies for Armed Forces Weekend. Will adjust budget and curtail expenses until the end of the year.**

3RD QTR 01	BUDGET	ACTUAL01	FY00 NIBD	FY01 NIBE
SALES	0	0	0	0
COGS	0	0	0	0
OTHER INC	66,023	71,296	39,998	86,440
LABOR	61,023	59,712	46,337	81,440
EXPENSES	16,810	22,871	11,700	24,515
<b>NIBD</b>	<b>(11,810)</b>	<b>(11,287)</b>	<b>(18,039)</b>	<b>(19,515)</b>
TOT REV	66,023	71,296	39,998	86,440

**Actual 3RD Qtr FY-00 (\$12,626)**



## CHILD DEVELOPMENT CENTER

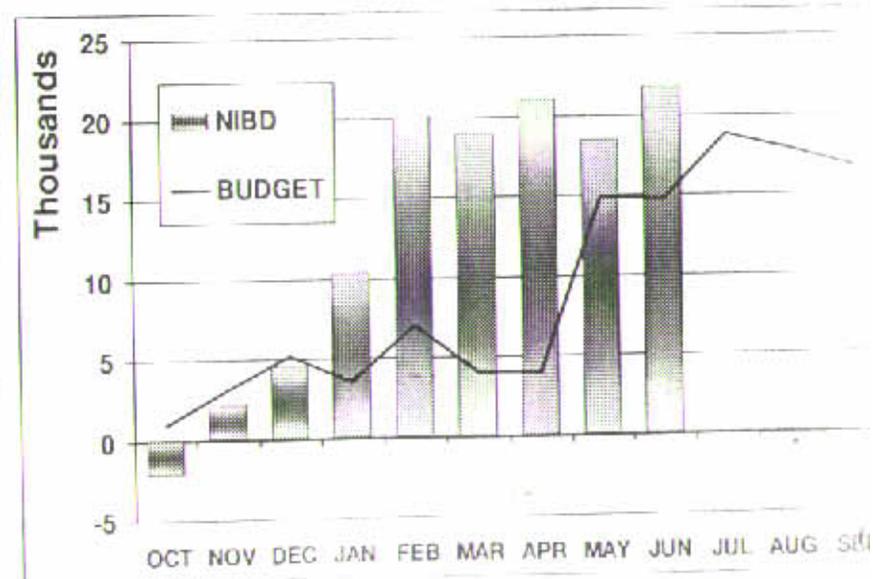
### 3RD Qtr FY01 vs 3RD Qtr FY00

**Problem areas:** Income is greater than budgeted.

**Corrective Action:** Budget will be revised from August out to reflect increased revenue.

3RD QTR 01	Budget	ACTUAL01	FY00 NIBD	FY01 NIBD
SALES	0	0		0
COGS	0	0	0	0
OTHER INC	673,051	686,800	872,829	899,615
LABOR	572,020	576,959	761,734	766,514
EXPENSES	86,340	88,026	110,131	116,370
<b>NIBD</b>	14,691	21,815	964	16,731
TOT REV	673,051	686,800	872,829	899,615

**Actual 3RD Qtr FY00 (\$4,745)**



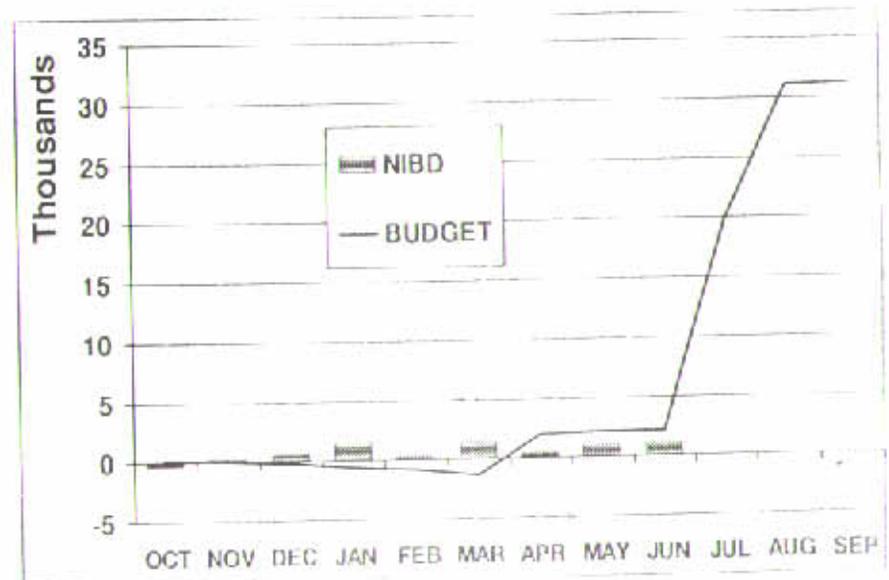
## MIDDLE SCHOOL 3RD QTR FY-01 VS 3RD QTR FY-00

**Problem areas:** As a new YS program, there was no historical data on which to base budget figures. Actual income less than budgeted.

**Plan to fix problems:** Budget was revised for June out.

3RD QTR 01	BUDGET	ACTUAL01	FY00 NIBD	FY01 NIBC
SALES	1,900	277	1,132	2,700
COGS	1,050	162	479	1,125
OTHER INC	17,930	8,070	30,486	52,530
LABOR	0	0	1,861	0
EXPENSES	16,650	7,100	9,897	22,925
<b>NIBD</b>	<b>2,130</b>	<b>1,085</b>	<b>19,381</b>	<b>31,180</b>
TOT REV	19,830	8,347	31,618	55,230

Actual 3<sup>rd</sup> Qtr FY-00 \$6,620



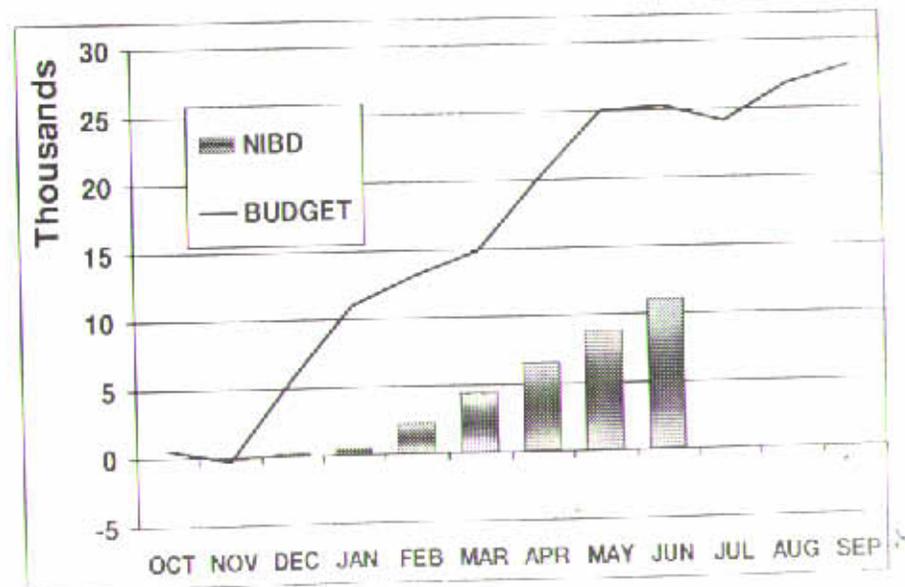
## YOUTH SERVICES 3RD QTR FY-01 VS 3RD QTR FY-00

**Problem areas:** Youth participation declined compared to prior year due to few families in housing and immediate area. This caused decrease in income from revenue generating program, such as sports.

**Plan to fix problems:** Budget was revised for June out.

3RD QTR01	BUDGET	ACTUAL01	FY00 NIBD	FY01NIBD
SALES	0	0	677	0
COGS	0	0	0	0
OTHER INC	121,481	101,712	198,316	155,783
LABOR	87,374	86,432	161,661	112,460
EXPENSES	8,881	4,172	16,472	15,251
<b>NIBD</b>	<b>25,226</b>	<b>11,108</b>	<b>20,860</b>	<b>28,072</b>
TOT REV	121,481	101,712	198,993	155,783

**Actual 3RD Qtr FY-00 \$17,914**



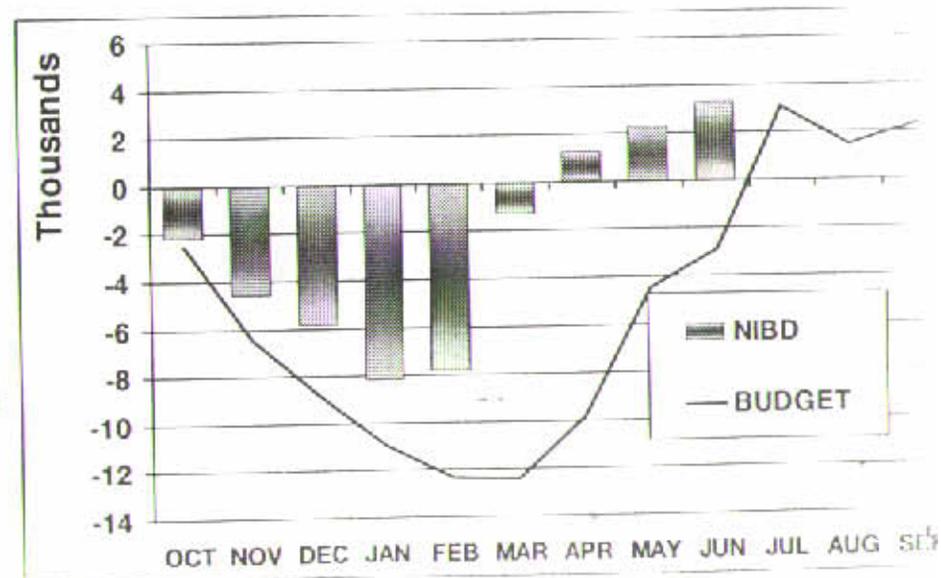
## SCHOOL AGE SERVICES 3RD QTR FY-01 VS 3RD QTR FY-00

**Problem areas:** Income YTD is slightly ahead of budgeted figure. This additional income, \$6,551, has given us a +214.4% variance.

**Plan to fix problems:** Adjustments to food and labor costs for July and August should correct YTD variance to within +/- 10%. Labor and program expenses YTD on track.

3RD QTR 01	BUDGET	ACTUAL01	FY00 NIBD	FY01 NIBL
SALES	0	0	50	0
COGS	0	0	61	0
OTHER INC	100,286	106,837	229,194	212,283
LABOR	91,649	92,123	175,271	179,314
EXPENSES	11,518	11,420	32,095	30,668
<b>NIBD</b>	<b>(2,881)</b>	<b>3,294</b>	<b>21,817</b>	<b>2,301</b>
TOT REV	100,286	106,837	229,244	212,283

**Actual 3RD Qtr FY-00 (\$10,829)**



## AUTO CRAFTS

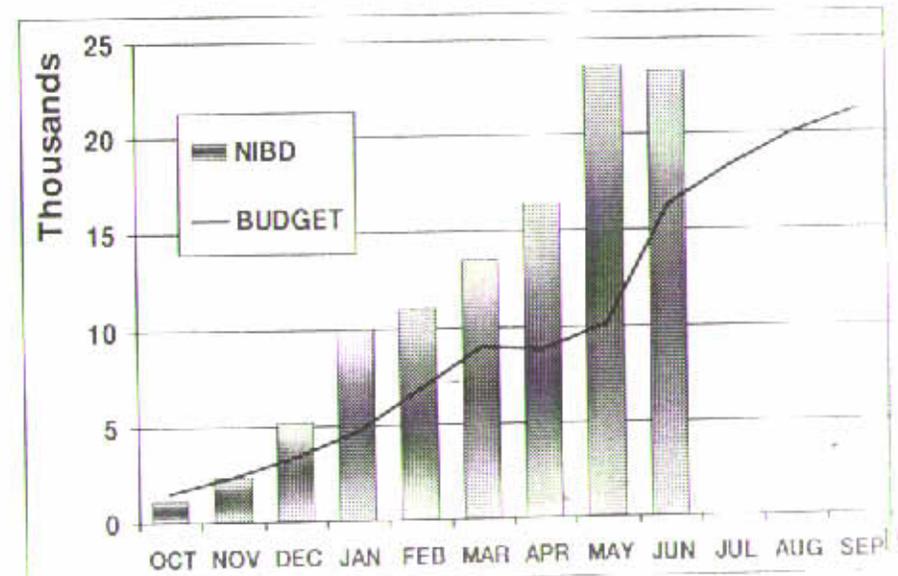
### 3RD QTR FY-01 VS 3RD QTR FY-00

**Problem areas: Increase income from car wash.**

**Plan to fix problems: Revise budget for August and September to be within 10% variance.**

3RD QTR 01	BUDGET	ACTUAL01	FY00	NIBD	FY01	NIBD
SALES	0	0	0	0	0	0
COGS	0	0	0	0	0	0
OTHER INC	23,362	40,747	33,176	30,025		
LABOR	3,828	13,213	13,325	5,091		
EXPENSES	3,199	4,248	3,321	3,799		
<b>NIBD</b>	<b>16,335</b>	<b>23,286</b>	<b>16,530</b>	<b>21,135</b>		
TOT REV	23,362	40,747	33,176	30,025		

**Actual 3rd Qtr FY-00 \$11,528**



## LIBRARY

### 3RD QTR FY-01 VS 3RD QTR FY-00

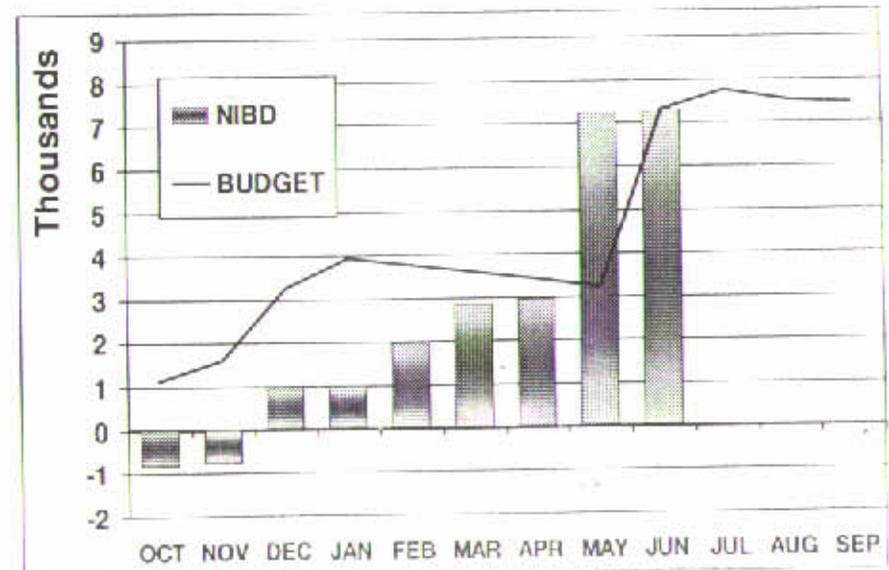
**Problem areas:**

**Right on target**

**Plan to fix problems:**

3RD QTR 01	BUDGET	ACTUAL01	FY00 NIBD	FY01NIBD
SALES	0	0	0	0
COGS	0	0	0	0
OTHER INC	9,147	8,994	6,562	9,935
LABOR	0	0	0	0
EXPENSES	1,850	1,674	3,371	2,493
<b>NIBD</b>	7,297	7,320	3,191	7,442
TOT REV	9,147	8,994	6,562	9,935

**Actual 3RD Qtr FY-00 \$1,833**



## PHYSICAL FITNESS CENTER 3RD QTR FY-01 VS 3RD QTR FY-00

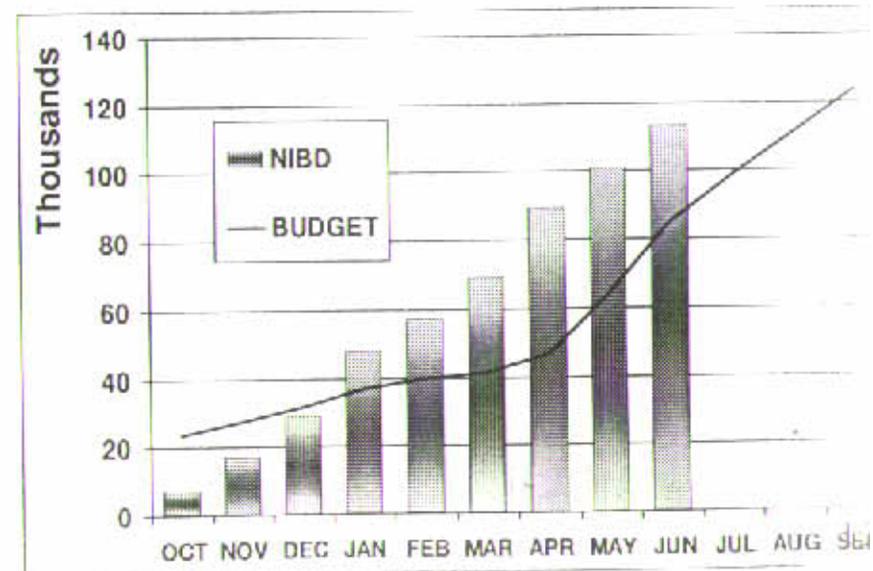
**Problem areas:**

**Right on target.**

**Plan to fix problems:**

3RD QTR 01 BUDGET	ACTUAL01	FY00NIBD	FY01NIBD	
SALES	0	0	0	
COGS	0	0	0	
OTHER INC	254,018	286,225	368,630	352,866
LABOR	151,080	158,470	216,925	203,028
EXPENSES	17,900	14,328	21,227	25,900
<b>NIBD</b>	<b>85,038</b>	<b>113,427</b>	<b>130,478</b>	<b>123,938</b>
TOT REV	254,018	286,225	368,630	352,866

**Actual 3RD Qtr FY-00 \$110,087**



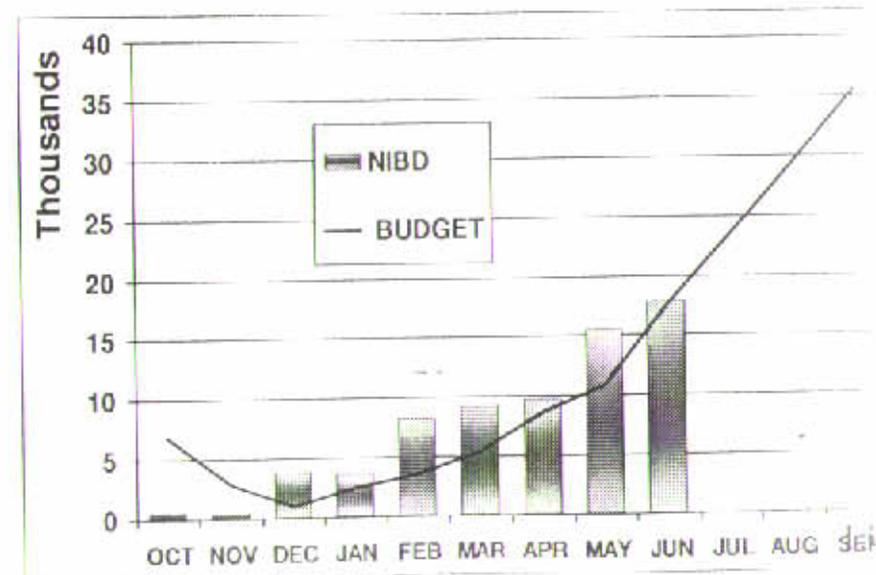
## COMMUNITY CENTER 3RD QTR FY-01 VS 3RD QTR FY-00

**Problem areas:** Less room rental income than what was anticipated.

**Plan to fix problems:** Revise budget down for August and September to be within 10% variance.

3RD QTR 01	BUDGET	ACTUAL01	FY00NIBD	FY01NIBD
SALES	0	0	440	0
COGS	0	0	0	0
OTHER INC	61,699	72,323	128,018	89,236
LABOR	29,228	42,758	75,869	37,913
EXPENSES	15,000	11,753	26,800	15,900
<b>NIBD</b>	<b>17,471</b>	<b>17,812</b>	<b>25,789</b>	<b>35,423</b>
TOT REV	61,699	72,323	128,458	89,236

Actual 3RD Qtr FY-00 \$25,842



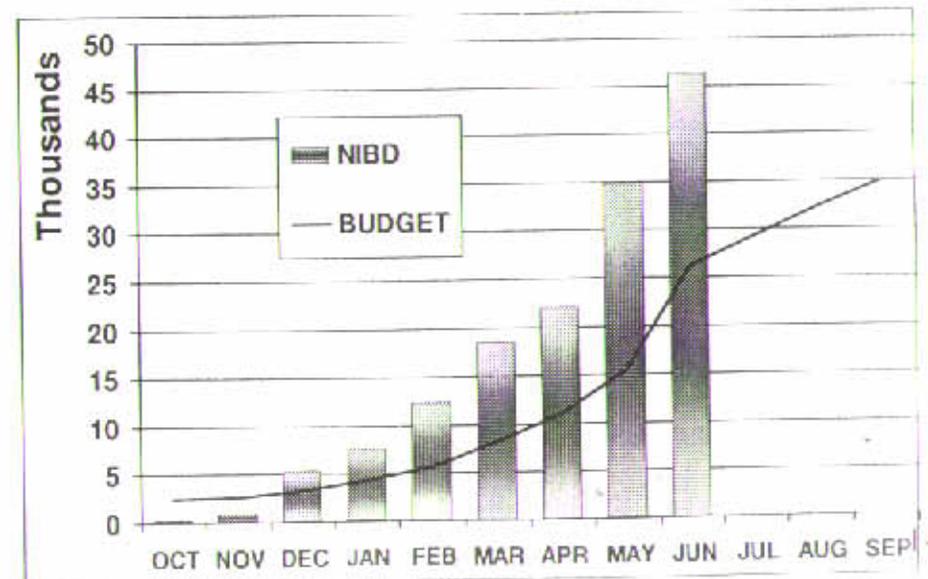
## OUTDOOR RECREATION 3RD QTR FY-01 VS 3RD QTR FY-00

**Problem areas: More rentals than anticipated.**

**Plan to fix problems: Revise budget up for August and September to be within 10% variance.**

3RD QTR 01	BUDGET	ACTUAL01	FY00 NIBD	FY01NIBD
SALES	0	223	752	0
COGS	0	553	710	0
OTHER INC	63,257	80,908	103,936	82,978
LABOR	29,163	30,554	40,526	38,059
EXPENSES	7,875	3,667	10,274	9,900
<b>NIBD</b>	<b>26,219</b>	<b>46,357</b>	<b>53,178</b>	<b>35,019</b>
TOT REV	63,257	81,131	104,688	82,978

**Actual 3RD Qtr FY-00 \$27,754**



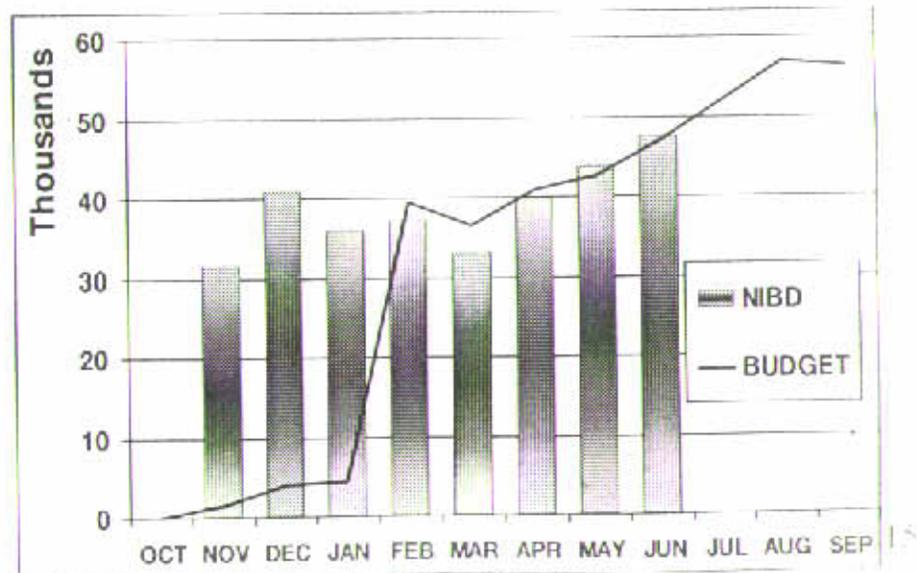
## TRIPS 'N TOURS 3RD QTR FY-01 VS 3RD QTR FY-00

**Problem areas:**

**Right on target.**

**Plan to fix problems:**

3RD QTR 01	BUDGET	ACTUAL01	FY00NIBD	FY01NIBD
SALES	40,000	155,069	0	63,200
COGS	35,600	120,590	0	56,248
OTHER INC	75,254	80,278	0	105,779
LABOR	26,994	29,426	0	37,219
EXPENSES	5,600	37,743	0	19,100
<b>NIBD</b>	<b>47,060</b>	<b>47,588</b>	<b>0</b>	<b>56,412</b>
TOT REV	115,254	235,347	0	168,979



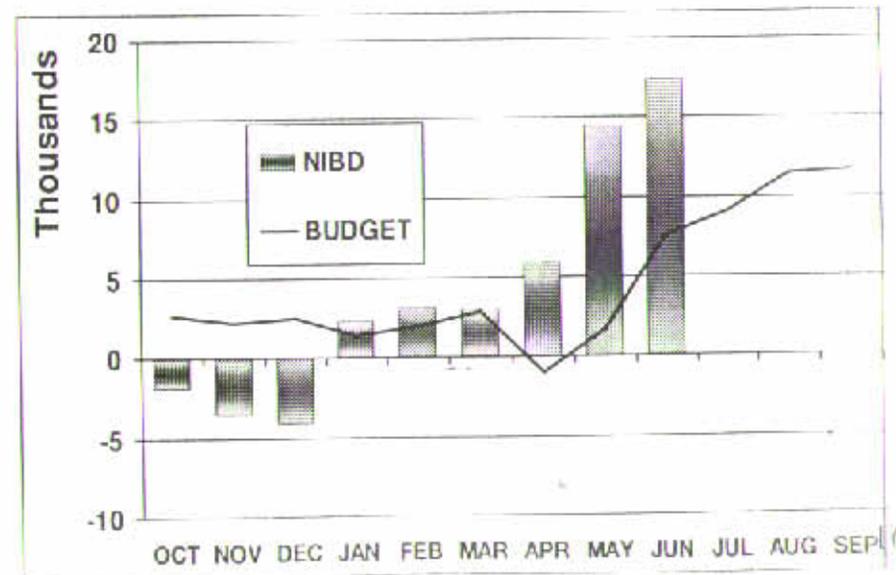
## MARINA 3RD QTR FY-01 VS 3RD QTR FY-00

**Problem areas: More income than anticipated.**

**Plan to fix problems: Revise budget up for August and September to be within 10% variance.**

3RD QTR01	BUDGET	ACTUAL01	FY00 NIBD	FY01NIBD
SALES	582	2,816	7,044	5,082
COGS	174	3,380	4,359	1,474
OTHER INC	30,608	35,625	47,221	50,608
LABOR	14,201	12,175	26,771	25,358
EXPENSES	9,239	5,455	7,661	17,239
<b>NIBD</b>	<b>7,576</b>	<b>17,431</b>	<b>15,474</b>	<b>11,619</b>
TOT REV	31,190	38,441	54,265	55,690

**Actual 3RD Qtr FY-00 \$11,670**



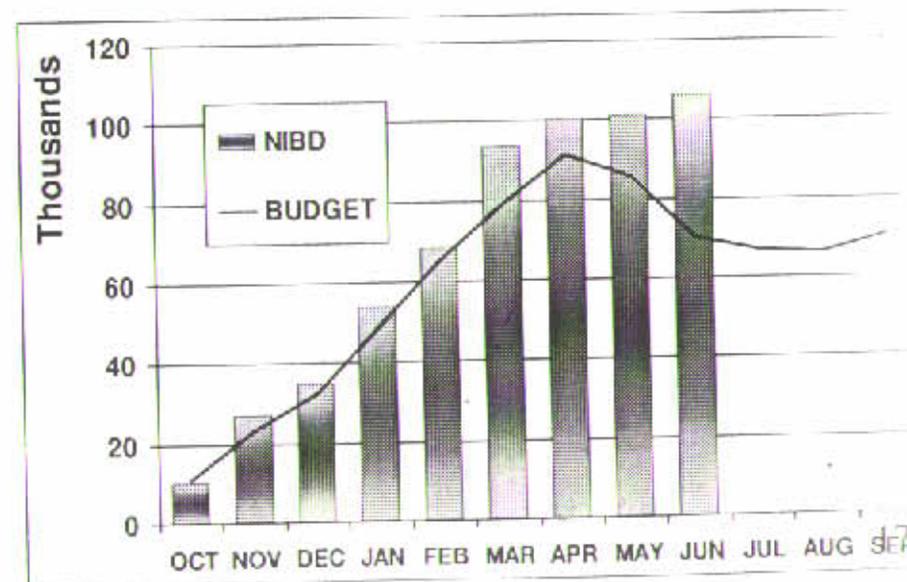
## BOWLING CENTER 3RD QTR FY-01 VS 3RD QTR FY-00

**Problem areas: None**

**Plan to fix problems: Income has reached it's peak. Expenses from purchases made will balance to budget during the next quarter.**

3RD QTR 01	BUDGET	ACTUAL01	FY00 NIBD	FY01 NIBC
SALES	98,000	107,066	128,901	125,200
COGS	34,651	45,010	55,343	44,480
OTHER INC	208,400	214,147	254,618	248,700
LABOR	160,836	129,928	202,256	208,616
EXPENSES	40,661	40,124	47,569	50,048
<b>NIBD</b>	<b>70,252</b>	<b>106,151</b>	<b>78,351</b>	<b>70,756</b>
TOT REV	306,400	321,213	383,519	373,900

**Actual 3<sup>RD</sup> Qtr FY-00 \$71,825**



## OFFICER'S CLUB

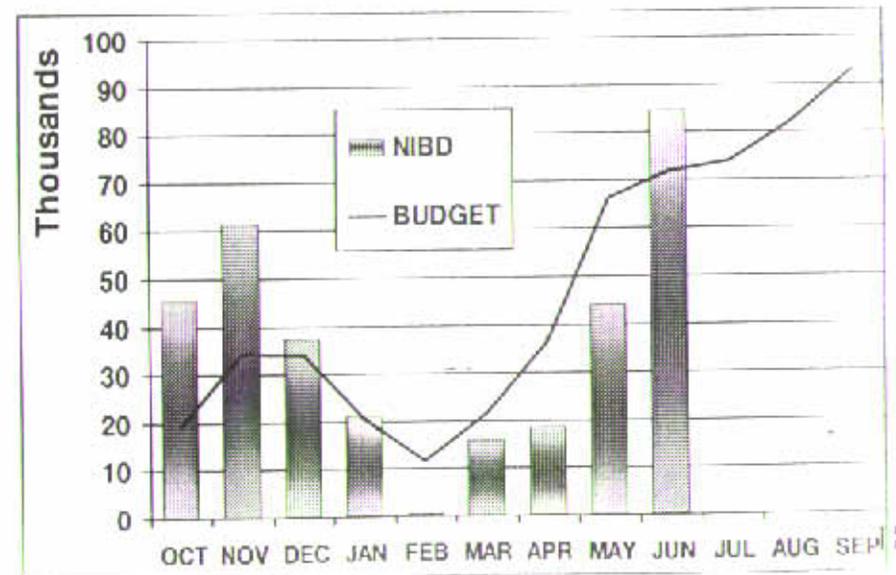
### 3RD QTR FY-01 VS 3RD QTR FY-00

**Problem areas: All actuals are higher than budgeted.**

**Plan to fix problems: Will hold expenses to minimum. These are reflection of higher revenue. Continue to collect bad debt.**

3RD QTR01	BUDGET	ACTUAL01	FY00 NIBD	FY01 NIBD
SALES	1,047,500	1,310,702	1,531,376	1,360,500
COGS	393,705	510,466	562,235	503,065
OTHER INC	396,900	408,730	505,229	506,960
LABOR	855,546	973,346	1,178,724	1,116,850
EXPENSES	123,435	151,103	193,446	154,580
<b>NIBD</b>	<b>71,714</b>	<b>84,517</b>	<b>102,200</b>	<b>92,965</b>
TOT REV	1,444,400	1,719,432	2,036,605	1,867,460

**Actual 3RD<sup>D</sup> Qtr FY-00 \$143,281**



## LANE HALL

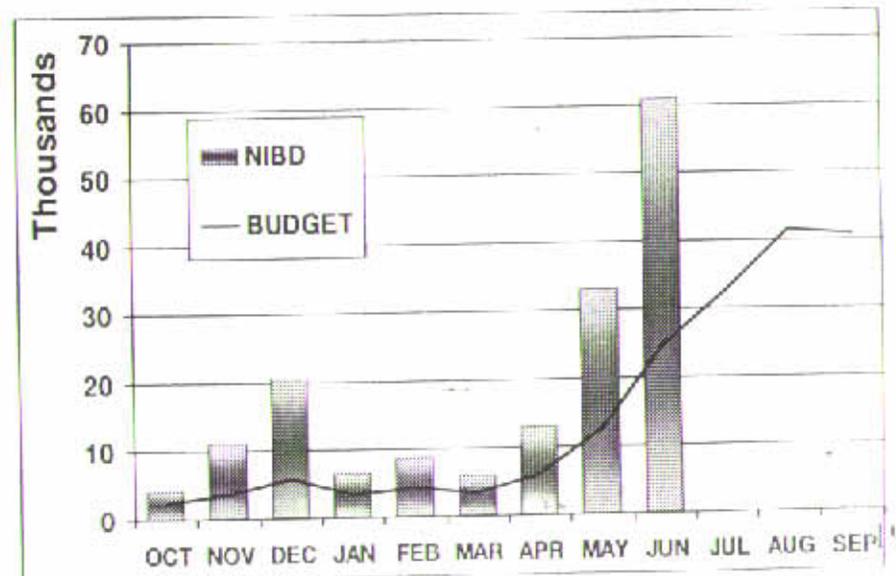
### 3RD QTR FY-01 VS 3RD QTR FY-00

**Problem areas: Lane Hall is currently green but the difference in the budget variance is due to underestimated party food sales from the Correction Officers contract.**

**Plan to fix problems: Budget revision for August out will bring inline the budget variances.**

3RD QTR01	BUDGET	ACTUAL01	FY00 NIBD	FY01NIBD
SALES	228,150	293,694	305,616	303,900
COGS	79,790	107,515	116,185	111,840
OTHER INC	53,300	141,345	138,559	74,300
LABOR	141,509	190,263	243,703	180,725
EXPENSES	35,392	76,202	71,600	44,756
<b>NIBD</b>	<b>24,759</b>	<b>61,059</b>	<b>12,687</b>	<b>40,879</b>
TOT REV	281,450	435,039	444,175	378,200

**Actual 3RD Qtr FY-00 \$1,093**



## LANE HALL

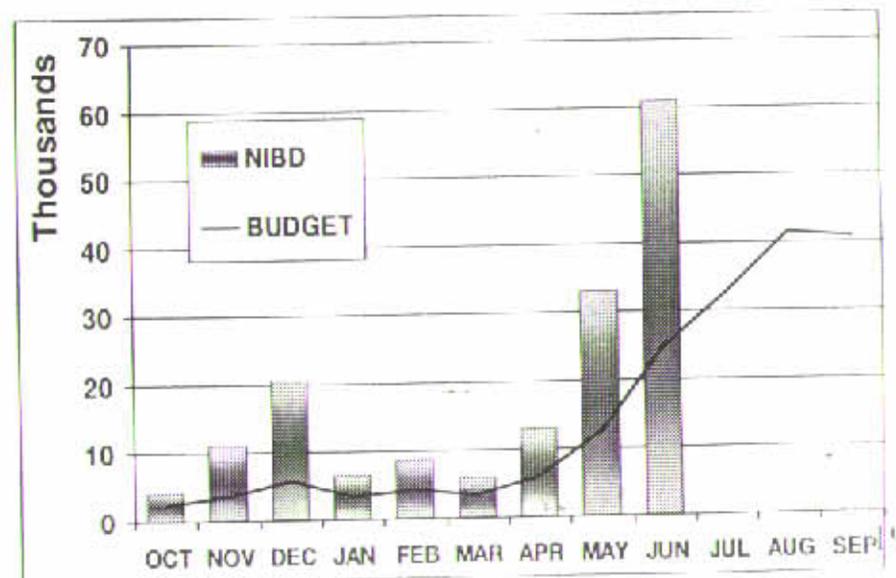
### 3RD QTR FY-01 VS 3RD QTR FY-00

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**Plan to fix problems: Budget revision for August out will bring inline the budget variances.**

3RD QTR01	BUDGET	ACTUAL01	FY00 NIBD	FY01NIBD
SALES	228,150	293,694	305,616	303,900
COGS	79,790	107,515	116,185	111,840
OTHER INC	53,300	141,345	138,559	74,300
LABOR	141,509	190,263	243,703	180,725
EXPENSES	35,392	76,202	71,600	44,756
<b>NIBD</b>	<b>24,759</b>	<b>61,059</b>	<b>12,687</b>	<b>40,879</b>
TOT REV	281,450	435,039	444,175	378,200

**Actual 3RD Qtr FY-00 \$1,093**



## GOLF

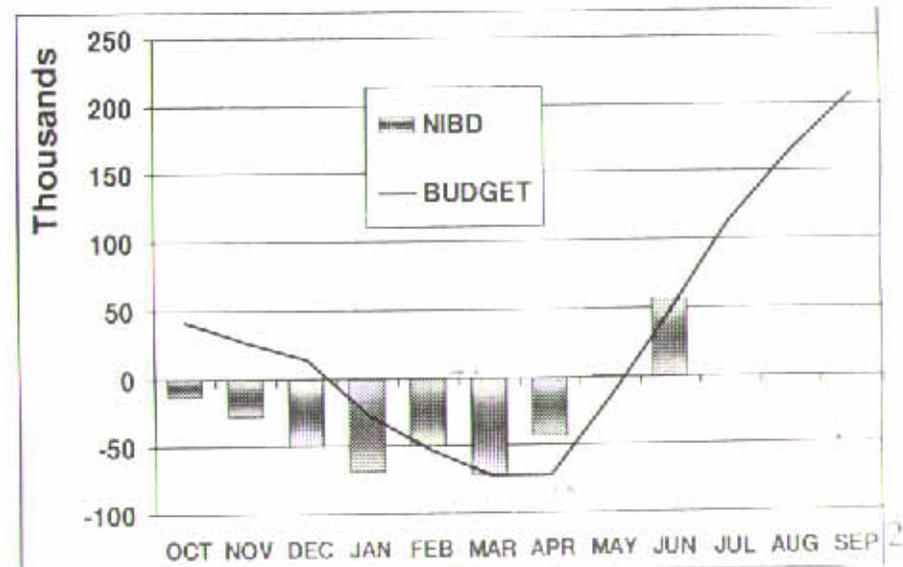
### 3RD QTR FY-01 VS 3RD QTR FY-00

**Problem areas:** Pro Shop sales are not what was expected. Although we took a very aggressive path when forming budget, sales have not met expectations.

**Fix for the Problems:** End of season sales to start in August, should pull us up closer to budget figures. Budget will be revised for 4<sup>th</sup> Qtr.

3RD QTR01	BUDGET	ACTUAL01	FY00 NIBD	FY01NIBD
SALES	160,800	126,241	185,459	253,300
COGS	119,100	96,904	147,031	187,500
OTHER INC	671,600	654,888	966,599	1,074,300
LABOR	455,034	453,442	622,396	637,109
EXPENSES	210,300	174,646	249,114	295,750
<b>NIBD</b>	47,966	56,137	133,517	207,241
TOT REV	832,400	781,129	1,152,058	1,327,600

**Actual 3RD Qtr FY-00 \$20,766**



## INSTALLATION WIDE EVENTS 3RD QTR FY-01 VS 3RD QTR FY-00

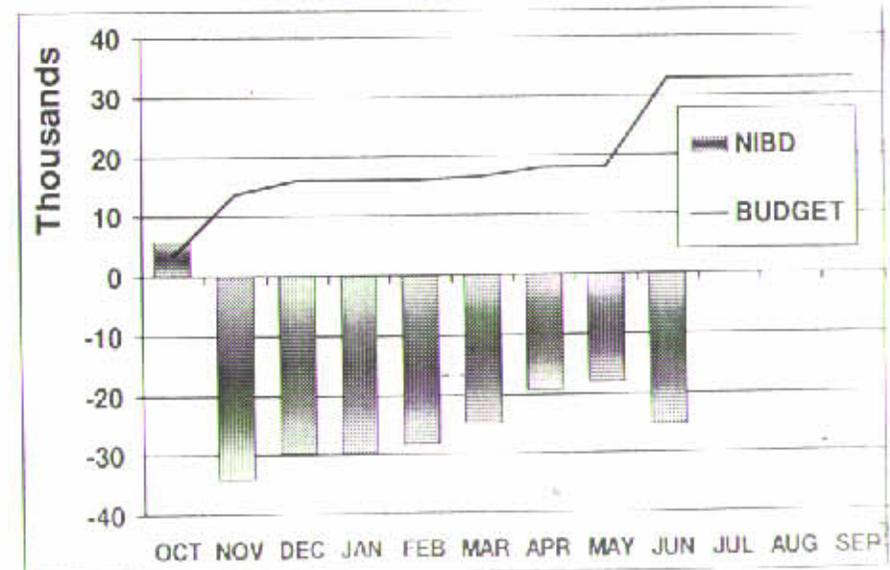
**Problem areas: Budgeted events that have not materialized.**

**Plan to fix problems: Removed all planned concert income and expenses from this location.**

**Income includes \$11K from Armed Forces Weekend.**

3RD QTR01	BUDGET	ACTUAL01	FY00 NIBD	FY01NIBD
SALES	0	0	0	0
COGS	0	0	0	0
OTHER INC	170,600	61,828	50,129	170,600
LABOR	0	0	0	0
EXPENSES	137,700	87,224	75,052	137,700
<b>NIBD</b>	32,900	(25,396)	(24,923)	32,900
TOT REV	170,600	61,828	50,129	170,600

**Actual 3RD Qtr FY-00 (\$5,676)**



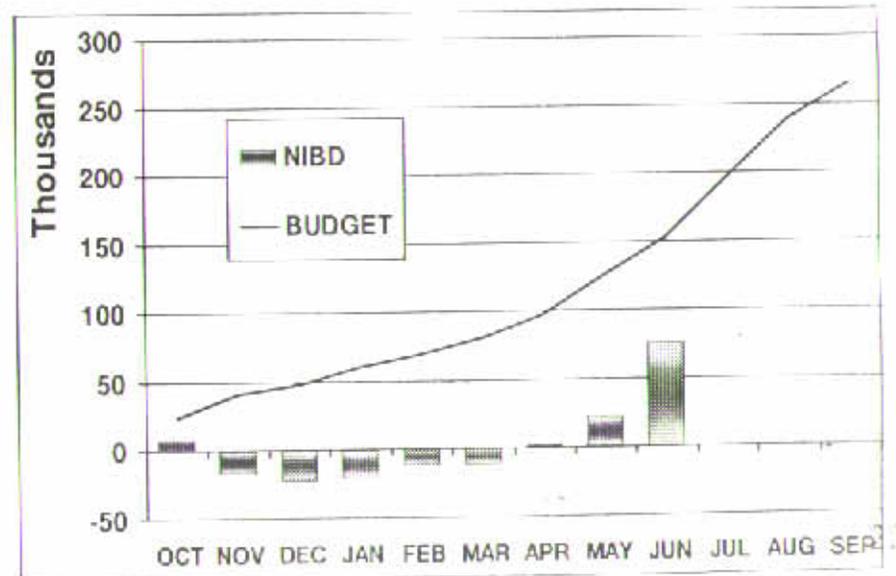
## LODGING FUND 3RD QTR FY-01 VS 3RD QTR FY-00

**Problem areas: Additional expenses and uncollected accounts receivables.**

**Plan to fix problems: Continue to collect on accounts receivables. Start purchasing through Army Lodging vendors. Program groups during slower months (Nov-Feb). Zero out August And September to come closer to budget predictions.**

3RD QTR01	BUDGET	ACTUAL01	FY00 NIBD	FY01NIBD
SALES	0	0	0	0
COGS	0	0	0	0
OTHER INC	1,048,505	1,020,470	1,116,619	1,476,193
LABOR	505,886	547,482	668,220	677,846
EXPENSES	390,223	397,728	299,853	533,253
<b>NIBD</b>	152,396	75,260	148,546	265,094
TOT REV	1,048,505	1,020,470	1,116,619	1,476,193

**Actual 3RD Qtr FY-00 \$66,524**



## VETERINARY SERVICES 3RD QTR FY-01 VS 3RD QTR FY-00

**Problem areas:** Inventory. Few appointments filled. Retiree advertising. Late billing of our credit card by other companies. CPT had surgery in June, so clinic was only held for 3 days.

**Plan to fix problems:** Computer system will manage inventory. More advertising is needed, retiree newsletter. Have already changed accounts with other companies to be billed at time items are purchased.

3RD QTR01	BUDGET	ACTUAL01	FY00 NIBD	FY01NIBD
SALES	44,000	54,506	53,353	64,000
COGS	22,650	42,490	31,725	34,050
OTHER INC	8,100	7,972	9,688	13,400
LABOR	18,468	15,186	15,745	24,624
EXPENSES	8,423	6,943	5,808	10,148
<b>NIBD</b>	<b>2,559</b>	<b>(2,141)</b>	<b>9,763</b>	<b>8,578</b>
TOT REV	52,100	62,478	63,041	77,400

**Actual 3rd Qtr FY-00 \$6,637**

