



RESTON COMMUNITY CENTER



Statement of RCC FY20 Year-end
Figures
and Accompanying Notes

August 3, 2020

FY20/FY21 NOTES RELATED TO COVID-19 IMPACTS:

COVID-19 caused the closure of both RCC facilities effective on March 16, 2020. These buildings didn't reopen to the public until July 6, 2020. The closure required the cessation of programs and services. At the time, the length of the suspension of offerings was unknown. As a result, refunds were processed from the point of the winter offerings unable to be continued through the early spring offerings. As the length of the facility closure became clearer, late spring offerings were similarly affected. And of course, so were summer offerings eventually.

RCC recovered expenditures made for undelivered program content/services or deferred the delivery to FY21. Sponsorships remained in place as a function of the marketing recognition continuing to be realized even as the events themselves were being restructured or postponed. Thus, the deliverables were satisfied despite an event occurring virtually or being rescheduled.

Fairfax County Government instituted a period of six weeks of leave specifically to support the cost of employee services that couldn't be delivered because of building closures. That leave was reimbursed to agencies through Fairfax County's CARES Act funding. For RCC, that amounted to \$140,726 of personnel cost that was reimbursed; this amount is reflected in the net total for FY20 personnel expenses.

Refunds processed included ticket refunds for remaining performances in the Professional Touring Artist Series season, facility rentals that had been scheduled for March through June, program revenue for spring offerings and the revenue from enrollment for summer camps. Summer camp enrollment for offerings that would have begun after July 1, 2020 would normally have been reversed and assigned to that fiscal year. Since there are no offerings of summer camps in 2020, the revenue from enrollment was simply refunded back to patrons in full. FY20 targets for registered programs, theatre performances and facility rentals were impacted and not met because of the refunding activity.

Looking ahead, no revenue for summer camps will be realized in FY21. Revenue for other offerings will be extremely limited because of capacity limits and other public health issues. Workforce planning efforts will be postponed until our fiscal performance status is more well understood. Capital projects will be evaluated based on need.

Financial performance will be monitored on a month-to-month basis as usual, watching particularly for severe fluctuations in revenue performance from the tax base. The present outlook is cautiously favorable with respect to the residential tax base; less certainty is evident in the commercial side. Fortunately for Reston, the commercial property outlook for the Silver Line appears to be withstanding the negative force of the COVID-19 downturn in economic activity overall. It's likely however that there will be lagging effects of that downturn felt through FY22 and perhaps beyond.

RCC has prioritized addressing these areas for FY21:

1. Support for families hardest hit by COVID-19 impacts. These efforts will be reflected in the ongoing work of Reston Opportunity Neighborhood.
2. Support for Reston's nonprofit organizations as they pivot to virtual experiences and/or revamp offerings aligned with RCC sponsorships or partnered programming.
3. Support for core RCC programming and services, i.e., Facility Rentals, Aquatics, Arts and Events, and Leisure and Learning. Programming will necessarily be reformatted, but savings may still be difficult to achieve based on the nature of the content or safety requirements. Facility Rentals will be constrained by limitations to the size of gatherings. Care will be given to continuing to post online content when feasible, as well as to continuing patron outreach. Patrons lacking internet access will be the focus of communication efforts to connect and support their need for social opportunities.

The financial environment ahead will be challenging. RCC has sufficient resources to withstand negative impacts, but those impacts require moving ahead with extreme caution to balance the needs of the community and the available funds with which to address them.

Reston Community Center
 Revised Budget vs Actuals Worksheet
 June 30, 2020

100%/12*12mos=100%

	FY20 Approved Budget Changes	FY19 Carryover	FY20 Adopted Funding	Revised FY20 Budget	June	YTD (does not incl. Fee Waiver amounts)	REMAINING BALANCE	YTD % actual	YTD Fee waiver (unrealized revenue)
1 Administration:									
Taxes	498,875		7,933,739	8,432,614	3,345	8,459,975	(27,361)	100.32%	
Interest			15,870	15,870	2,652	101,380	(85,510)	638.82%	
Vending			1,600	1,600		716	884	44.73%	
Facility Rental	1,125		171,875	173,000	(4,697)	136,067	36,933	78.65%	
Equipment Sale						3,600	(3,600)	0.00%	
2 Performing Arts-Theatre Admiss.			55,854	55,854		28,108	27,746	50.32%	
3 PA Theatre Rental			67,124	67,124	(1,962)	41,986	25,138	62.55%	
4 PA Misc Revenue				0		2,139	(2,139)	0.00%	
5 PA Equip. Sale Revenue				0		0	0	0.00%	
6 PA Cultural Activities/Arts OrgArts Org				0		0	0	0.00%	
7 PTAS Merch. Sale				0		570	(570)	0.00%	
8 Aquatics Classes/drop-in	(16,246)		216,246	200,000		28,289	171,711	14.14%	-7,980
9 Aquatics Rental			20,270	20,270		0	20,270	0.00%	
10 L&L Fitness	36,330		120,710	157,040		111,130	45,910	70.77%	-3,020
11 L&L Youth/Teen	(33,982)		183,982	150,000		109,524	40,476	73.02%	-62,030
12 L&L Lifelong Learning	(26,979)		116,979	90,000		39,015	50,985	43.35%	-25,768
13 L&L Collab & Outreach	(9,225)		9,225	0		1,299	(1,299)	0.00%	-14
14 Community Events			3,334	3,334		7,745	(4,411)	232.30%	
15 Arts Education-Cultural Activity	2,250		221,369	223,619	(56)	159,793	63,826	71.46%	-11,214
Total RCC Revenue	452,148	0	9,138,177	9,590,325	(717)	9,231,336	358,989	96.26%	-110,026

**Revenue
Comments:**

General Notes: Revenues totaling \$236,921.70 collected prior to July 1 in 2019 were reversed and recorded as FY20 program revenue as those activities occur after July 1, 2019 (the beginning of FY20.) A net increase in the amount of \$452,148 to the FY20 projected revenue estimate was requested at FY19 Carryover submission. The change is reflected in the month-end report in the "Revised FY20 Funding" column. The net increase reflects new revenue from taxes and interest, and reduced revenue anticipated for a variety of program areas. FY20 revenue actuals were significantly affected by winter/spring and summer (June 2020) program cancellations due to COVID-19. Total refunds for registered activities canceled either partially or fully amounted to \$343,404. Of that, a large amount would have been assigned to FY21 revenue from summer camp enrollments.

1. **Administration:** The Administration revenue includes tax, interest and facility rental revenues. Facility rental revenue is combined T-Mobile antenna and room rental revenue. We have collected 100.32% of tax revenue, 78.65% of estimated Facility Rental revenue (which also includes T-Mobile antenna revenue) and 638.82% of estimated interest revenue. Collection of interest is dependent on Investment Procedures approved by the Fairfax County Government Investment Committee. The investment income is commensurate with current rates of return including repurchase agreements, commercial paper, short term bills and notes. COVID-19 Facility Rentals refunds totaled \$47,455.70.
2. **Performing Arts Theatre Admission:** Theatre admission ticket sales from Professional Touring Artist Series shows went on sale August 1. Revenue accumulates in relationship to performance dates. Prior to COVID-19 and the resulting closure of RCC facilities March 15, the PTAS was on track to achieve its revenue target. Total ticket refunds for the remaining shows equaled \$27,715.00.
3. **Performing Arts Theatre Rental:** Theatre rental payments are made on an irregular schedule depending on when rental performances occur. Reconciliation of April revenue revealed an incorrectly posted transaction. Correction was processed in May and it appears as revenue earned. The remaining balance reflects loss of rental revenue from Reston Community Players, as well as several dance companies. Total paid theatre rentals refunded equaled \$11,181.00.
4. **Performing Arts Misc. Revenue:** Revenue from processing fees for online ticketing; terms negotiated with Tickets.com return a small amount to RCC. Revenue from this stream was not projected for FY20 as there was little predictive data upon which to base the estimate.
5. **Performing Arts Equipment Sale:** Auctioned equipment sale proceeds; no revenue is predicted for this category as we can't be sure that surplus equipment will sell.
6. **Performing Arts Cultural Activities/Arts Organizations:** The community arts box office receipts and payments clearing line.
7. **PTAS Merchandise Sale:** Sales of books.
8. **Aquatics Classes/drop-in:** Year-to-date revenue represents revenue from February pool use and partial payment for early March classes; all remaining enrollment revenue for FY20 was refunded.
9. **Aquatics Rental:** Represents natatorium rental payments. As a result of delayed opening, no SLHS swim team rental revenue is anticipated. This revenue target will not be met for FY20. COVID-19 prevented any rentals from occurring; no revenue for FY20 was realized.
10. **Fitness:** Year-to-date amount includes program registration revenue for summer through early spring offerings.
11. **Youth/Teen:** Year-to-date amount includes program registration revenue for summer, fall, winter and early spring cycles. Most of this cost center's revenue is realized during the summer. Fee waiver program participation in this cost center is significant.
12. **Lifelong Learning:** Year-to-date amount includes program registration revenue for summer, fall, winter and early spring cycles.
13. **Collaboration & Outreach:** Focus for this cost center has been changed from revenue generation to awareness and marketing goals. The revenue projection has been significantly reduced as a function of this shift upon approval of the FY19 Carryover Package by the Board of Supervisors in September 2019. The new numbers are presented in financial reports. Revenue is from enrolled class offerings in offsite locations.
14. **Community Events:** Revenue is collected from booth fees associated with the Reston Multicultural Festival and MLK luncheon ticket sales.
15. **Arts Education:** Year-to-date amount includes summer, fall, winter and spring cycles. Summer revenues from LARK and YAT contribute significantly to this cost center's revenue.

Reston Community Center
 Revised Budget vs Actuals Worksheet
 June 30, 2020

100%/12*12mos=100%

	Approved Budget Changes	FY19 Carryover	FY20 Adopted Funding	Revised FY20 Budget	June	YTD	REMAINING BALANCE	% Budget Used Ytd
Personnel Expenses								
1 Administration			598,807	598,807	56,231	508,708	90,099	84.95%
2 Facility Services (Booking)			173,690	173,690	19,622	172,937	753	99.57%
3 Comptroller			455,822	455,822	61,799	448,856	6,966	98.47%
4 Customer Service			637,478	637,478	47,646	552,921	84,557	86.74%
5 Facility Engineer	(51,600)		181,828	130,228	17,729	131,522	(1,294)	100.99%
6 Maintenance	51,600		437,897	489,497	21,571	356,753	132,744	72.88%
7 IT			147,083	147,083	19,690	141,821	5,262	96.42%
8 Media/Sponsorships			437,722	437,722	56,451	434,448	3,274	99.25%
9 Community Partnerships			0	0	0	0	0	0.00%
10 Performing Arts			585,972	585,972	62,278	474,226	111,746	80.93%
11 Aquatics			648,822	648,822	40,048	543,084	105,738	83.70%
12 L&L Fitness	25,966		214,020	239,986	8,090	193,887	46,099	80.79%
13 L&L Admin	72,000		303,455	375,455	35,868	262,297	113,158	69.86%
14 L&L Youth/Teen	10,051		244,361	254,412	17,065	218,720	35,692	85.97%
15 L&L Lifelong Learning			205,172	205,172	9,539	146,628	58,544	71.47%
16 L&L Collab & Outreach			105,494	105,494	12,703	99,875	5,619	94.67%
17 Community Events	7,345		177,863	185,208	17,118	151,252	33,956	81.67%
18 Arts Education	2,891		369,291	372,182	9,023	325,441	46,741	87.44%
Total Personnel Expenses	118,253	0	5,924,777	6,043,030	512,469	5,163,375	879,655	85.44%

Personnel Expenses:

General Notes: Payroll posting lags two weeks behind the calendar; therefore, the percent of the year elapsed, and the percent of the budget expended, will not align. Summer personnel costs also reflect the fact that there is a split typically for pay period 14 that requires accounting for personnel costs that belong in the prior fiscal year and those that belong in the current fiscal year. Typically – because of our programming calendar – we get a fairly true picture of the personnel costs related to summer and fall programming cycles by the end of December. Staff monitor summer camp personnel expenditures against projected expenditures on a pay period by pay period basis for Youth/Teen and Arts Education cost centers because of the larger percentage of personnel funds that will be spent in the summer for those cost centers. RCC's FY19 Carryover Package requested an additional \$118.2K in funding to cover extra L&L and A&E programming; these increases are presented in this financial report. FY20 personnel costs projections will be affected by spring program cancellations due to the COVID-19 outbreak. Costs related to employee use of pandemic leave were reimbursed; that total was \$140,726. Some savings for costs of instruction related to canceled June offerings were also realized.

1. **Administration:** Administration's allocated budget is typically under-spent; funding provides for \$91.33K for Other Post-Employment Benefits (OPEB) costs.
2. **Facility Services (Booking):** Personnel costs are at the expected level.
3. **Comptroller:** Personnel costs are at the expected level.
4. **Customer Service:** Personnel costs are at the expected level.
5. **Facility Engineer:** Personnel costs are at the expected level.
6. **Maintenance:** Personnel costs are at the expected level.
7. **Information Technology:** Personnel costs are at the expected level.
8. **Media/Sponsorships:** Personnel costs are at the expected level.
9. **Community Partnerships:** No personnel costs are anticipated in FY20.
10. **Performing Arts:** Personnel costs are at the expected level. Two vacant Assistant Theater Technical Director positions were filled in December 2019.
11. **Aquatics:** One full time position (that was loaned to DPWES for project management of the renovation project) was restored to this cost center. It is a Park/Rec Specialist I position – Aquatics Operations Director – that will handle the pool lifeguard program, equipment monitoring and related functions. Recruitment and hiring occurred in November 2019. Aquatics staffing costs will be higher compared to revenue generation because of the delayed opening. In addition, the guard rotation and staffing profile will be adjusted as patron use patterns evolve with the new pools.
12. **Fitness:** Personnel costs are at the expected level.
13. **Leisure and Learning Admin:** Personnel costs are at the expected level.
14. **Youth/Teen:** Personnel costs are at the expected level. Personnel costs include summer camp labor costs from summer 2019 which occurred in July and August.
15. **Lifelong Learning:** Personnel costs are at the expected level.
16. **Collaboration & Outreach:** Personnel costs are at the expected levels.
17. **Community Events:** Personnel costs are at the expected level.
18. **Arts Education:** Personnel costs are at the expected level. Personnel costs include summer camp labor costs which occurred in July and August of 2019.

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 June 30, 2020

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	Approved Budget Changes	FY19 Carryover	FY20 Adopted Funding	Revised FY20 Budget	June	YTD	REMAINING BALANCE	% Budget Used Ytd
1 Administration	121,200		63,400	184,600	1,704	67,262	117,338	36.44%
2 Board	28,000	82,352	57,820	168,172	(3,019)	102,260	65,912	60.81%
3 Facility Services (Booking)		308	97,088	97,396	(348)	63,929	33,467	65.64%
4 Comptroller//LA Lease/Admin	(15,443)		369,667	354,224	611	324,264	29,960	91.54%
5 Customer Service			1,000	1,000	2	415	585	41.52%
6 Facility Engineer	(8,496)		167,017	158,521	(1,347)	97,612	60,909	61.58%
7 Maintenance			528,511	528,511	(178,075)	308,477	220,034	58.37%
8 IT	3,000		113,500	116,500	3,525	78,758	37,742	67.60%
9 Media/Sponsorships	130,000		454,440	584,440	22,808	440,500	143,940	75.37%
10 Community Partnerships	29,900		155,100	185,000		163,076	21,924	88.15%
11 Performing Arts	(8,000)		303,855	295,855	6,191	291,705	4,150	98.60%
12 Aquatics			111,300	111,300	(2,408)	84,247	27,053	75.69%
13 L&L Fitness		3,431	25,176	28,607		9,314	19,293	32.56%
14 L&L Admin			15,600	15,600	235	3,016	12,584	19.33%
15 L&L Youth/Teen	15,200		182,000	197,200	(1,575)	147,276	49,924	74.68%
16 L&L Lifelong Learning			115,909	115,909	(306)	56,100	59,809	48.40%
17 L&L Collab & Outreach			21,300	21,300		6,198	15,102	29.10%
18 Community Events	77,200		173,137	250,337	8,020	191,539	58,798	76.51%
19 Arts Education	420		83,983	84,403	832	47,697	36,706	56.51%
Total Operational Expenses	372,981	86,091	3,039,803	3,498,875	(143,150)	2,483,645	1,015,230	70.98%

Operating Expenses:

General Notes: Reservations for ongoing (multiple months) expenses are made at the beginning of the year; funds are spent down from them. The net effect of either stand-alone expenses or spending down of reserved amounts is shown in the column marked "YTD." As we get closer to the end of the year, unspent balances of program contracts will be restored to the cost center balances. In RCC's FY19 Carryover Package, an additional \$385K in funding was requested to cover operational needs, additional summer concert programming in Community Events, and development of a new RCC website. These additions are presented in financial reports. FY20 operating costs projections were significantly affected by spring program cancellations due to the COVID-19 outbreak. The FY20 Carryover package included \$5,869 for encumbered purchases and an unencumbered \$100,000 for the redesign of the RCC website. Those amounts are included in the agency's FY21 budget.

1. **Administration:** Current month expenses and reservations/payments are for facility upgrade costs related to protection and capacity management required by COVID-19. There is a process by which we may obtain reimbursement of those costs from the CARES Act funds received by the County.
2. **Board:** Current month expenses and reservations/payments are for survey and operating costs. The survey purchase order was closed out with an unspent balance.
3. **Facility Services (Booking):** Current month expenses and reservations/payments are for security, storage rental and supplies costs.
4. **Comptroller/LA Lease/Admin:** Current month expenses include supply costs and DIT copier billing.
5. **Customer Service:** Current month expenses and reservations/payments include office supply costs.
6. **Facility Engineering:** Current month expenses and reservations/payments include facility repair and maintenance costs for RCC HW and RCC LA buildings.
7. **Maintenance:** Current month expenses and reservations/payments include utilities, maintenance, custodial services, supply costs and closing of remaining reservations' unused balances. Costs were overestimated as a function of uncertainty about the impact of the pool renovation project.
8. **IT:** Current month expenses and reservations/payments include software support and telecom billing.
9. **Media:** Current month expenses and reservations/payments include advertisement costs and printing costs. Printing costs for FY20 have been higher than the prior year; these costs are beyond RCC's control and represent increases in pricing for print products. RCC uses environmentally appropriate paper products and, to the degree possible, minimizes the number of pages in program guides and other publications.
10. **Community Partnerships:** No current month expenses.
11. **Performing Arts:** Current month expenses and reservations/payments include theatre maintenance costs.
12. **Aquatics:** Current month expenses and reservations/payments are for pool supplies and uniforms. June's credit is caused by closing remaining purchase orders' balances and returning funds to RCC Fund.
13. **Fitness:** No current month expenses.
14. **Leisure and Learning Admin:** Current month expense is membership.
15. **Youth/Teen:** Current month credit is due to liquidation of previously encumbered program costs due to the COVID-19 outbreak.
16. **Lifelong Learning:** Current month credit is due to liquidation of previously encumbered program costs due to the COVID-19 outbreak.
17. **Collaboration & Outreach:** No current month expenses posted.
18. **Community Events:** Current month expenses and reservations/payments are for performance contract fees; these are recorded rather than presented live.
19. **Arts Ed:** Current month expenses and reservations/payments are for equipment repairs.

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 June 30, 2020

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	FY20 Approved Budget Changes	FY19 Carryover	FY20 Adopted Funding	Revised FY20 Budget	June	YTD	REMAINING BALANCE	% Budget Used Ytd
1 RCC Improvements CC-000001		113,077	200,000	313,077		0	313,077	0.00%
2 RCC Facility Enhcmnts. CC-000002		5,509	11,000	16,509		0	16,509	0.00%
3 Theatre Enhancements CC-000008		116,441	15,000	131,441		58,392	73,049	44.42%
4 RCC Natatorium Reno CC-000009		4,375,669	0	4,375,669	7,200	4,070,693	304,976	93.03%
IT Equipment-server	12,000			12,000		11,271	729	93.93%
Total Capital Expenses	12,000	4,610,696	226,000	4,848,696	7,200	4,140,356	708,340	85.39%
Total RCC Expenditures	503,234	4,696,787	9,190,580	14,390,601	376,520	11,787,376	2,603,225	81.91%

**Capital
Projects**

General Notes: Because of scheduling, RCC Capital Improvement Projects frequently carry over from one fiscal year to the next. Hidden columns each month include activity (plus or minus) that has already occurred; the net in the remaining balance column includes prior months' transactions. The Capital Projects Team will determine the "completed project" status and reallocate remaining funding to either existing projects (if needed) or to the Fund Balance.

1. **RCC Improvements/CC-000001:** Backstage RTU (Roof Top air-conditioning Unit) replacement and HW Roof Replacement. HW Carpet Replacement Phase I and HW A/V Upgrade projects are completed. Remaining funding will be repurposed. Solar Panels project funding was reallocated to the Aquatics Renovation Project to cover extensive locker room maintenance (lockers, floors and partitions replacements.) The remaining balance will be repurposed. Solar panels are anticipated to be realized through a power-purchasing agreement.
2. **RCC Facility Enhancements/CC-000002:** The LA Gallery Entry is completed. Remaining funding will be repurposed or returned to the Fund Balance. The replacement of the RCC LA oven was a new FY20 project. Staff eliminated this need as the equipment has been restored to functionality. Funds will be reallocated to a different capital project category.
3. **RCC CenterStage Enhancements/CC-000008:** This project included funding for the CenterStage floor replacement which is now completed. Audio Visual Controls, LED Lights replacement and RCC PA Projection Screen are active projects.
4. **RCC Aquatics Renovation/CC-000009:** TLS Aquatics Ctr. project.