

North Whidbey Park & Recreation District Profit & Loss Budget vs. Actual

	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
310.00 LEVIES				
311.00 General Property Taxes	580,197.61	578,759.55	1,438.06	100.2%
312.00 Timber Harvest Taxes	338.50	200.00	138.50	169.3%
Total 310.00 LEVIES	580,536.11	578,959.55	1,576.56	100.3%
340.00 JVMP Revenue				
347.30 Fees				
31 Daily Admission				
Silver Sneakers	1,505.00	2,000.00	-495.00	75.3%
31 Daily Admission - Other	113,126.92	125,475.00	-12,348.08	90.2%
Total 31 Daily Admission	114,631.92	127,475.00	-12,843.08	89.9%
33 Passes	18,892.37	17,000.00	1,892.37	111.1%
34 Punch Cards	8,369.43	11,000.00	-2,630.57	76.1%
36 Kayak Lessons	4,844.00	4,424.00	420.00	109.5%
37 ARC Classes	5,567.50	9,275.00	-3,707.50	60.0%
38 Aerobics	9,678.63	12,500.00	-2,821.37	77.4%
39 Swim Lessons				
School Group	6,364.06	7,000.00	-635.94	90.9%
Private	11,856.70	12,342.00	-485.30	96.1%
Youth	58,981.04	98,267.00	-39,285.96	60.0%
Total 39 Swim Lessons	77,201.80	117,609.00	-40,407.20	65.6%
40 Swim Team				
NWAC Travel Fund Family Fee	1,984.50	1,985.00	-0.50	100.0%
NWAC Swim Accessories- Retail	0.00	0.00	0.00	0.0%
NWAC Late Fee	470.00	500.00	-30.00	94.0%
Meet Fees Collected	6,789.00	6,901.00	-112.00	98.4%
USA Swimming Registration Fees	580.00	580.00	0.00	100.0%
NWAC dues	20,295.35	20,203.00	92.35	100.5%
Masters	1,068.84	1,068.00	0.84	100.1%
Meet Host Revenue	37.00	37.00	0.00	100.0%
Total 40 Swim Team	31,224.69	31,274.00	-49.31	99.8%
Total 347.30 Fees	270,410.34	330,557.00	-60,146.66	81.8%
Total 340.00 JVMP Revenue	270,410.34	330,557.00	-60,146.66	81.8%
350.00 Recreation Revenue				
Splash Camp	3,414.00	2,880.00	534.00	118.5%
Running Club				
Running Club Dues	95.00	500.00	-405.00	19.0%
Total Running Club	95.00	500.00	-405.00	19.0%

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Special Events/Programs	2,330.06	4,000.00	-1,669.94	58.3%
Total 350.00 Recreation Revenue	5,839.06	7,380.00	-1,540.94	79.1%
360.00 Miscellaneous Revenue				
Public Record Request	0.00	1.00	-1.00	0.0%
Prepaid Accounts	1,683.01	2,400.00	-716.99	70.1%
Surplus Sales	0.00	0.00	0.00	0.0%
361.00 Interest	0.71	0.86	-0.15	82.6%
362.00 Rents & Concessions				
SCUBA	1,200.60	1,620.00	-419.40	74.1%
Private Party Rental	5,370.96	7,900.00	-2,529.04	68.0%
Open Swim Party Rental	7,379.32	9,000.00	-1,620.68	82.0%
Viewing Room Rental	345.00	220.80	124.20	156.3%
Candy&Snacks	9,934.12	13,500.00	-3,565.88	73.6%
Clover Valley Park	1,311.00	1,250.00	61.00	104.9%
OHHS	5,413.31	5,414.40	-1.09	100.0%
BHBC	2,320.25	2,880.00	-559.75	80.6%
Lockers	3,698.50	4,800.00	-1,101.50	77.1%
Pool Group Rentals	589.72	500.00	89.72	117.9%
Retail	2,045.98	2,900.00	-854.02	70.6%
Total 362.00 Rents & Concessions	39,608.76	49,985.20	-10,376.44	79.2%
367.00 Contributions/Donations	197.34	204.70	-7.36	96.4%
369.00 Other Misc Revenues				
Cashier over/short	84.56	104.41	-19.85	81.0%
Total 369.00 Other Misc Revenues	84.56	104.41	-19.85	81.0%
Total 360.00 Miscellaneous Revenue	41,574.38	52,696.17	-11,121.79	78.9%
Total Income	898,359.89	969,592.72	-71,232.83	92.7%
Gross Profit	898,359.89	969,592.72	-71,232.83	92.7%
Expense				
Reconciliation Discrepancies	-1.50			
570.00 RECREATION SERVICES				
576.20.00 Facility Reserve	0.00	0.00	0.00	0.0%
576.20 NWPRD Expenses				
576.20.10 Salary & Wages				
Unemployment Paid to ESD	0.00	8,671.41	-8,671.41	0.0%
100101 Executive Director	58,432.58	59,000.00	-567.42	99.0%
100102 Aquatic Director	16,868.88	20,592.00	-3,723.12	81.9%
100104 Client Service Spc	55,101.90	61,000.00	-5,898.10	90.3%
100105 Dir of Finance & Admin	22,425.00	28,080.00	-5,655.00	79.9%
100106 Dir of Client Services	18,257.75	17,584.00	673.75	103.8%
200201 Aerobics Inst JVMP	11,590.70	15,160.00	-3,569.30	76.5%
200207 Lifeguard Training Instr	1,574.24	2,252.50	-678.26	69.9%

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200208 Kayak Inst JVMP	2,378.34	2,216.30	162.04	107.3%
200210 Private Lessons	5,135.19	5,500.00	-364.81	93.4%
200212 Youth Instructor	35,126.55	41,000.00	-5,873.45	85.7%
200220 Special Events	0.00			
200221 Training	2,928.69	5,302.00	-2,373.31	55.2%
300301 Lifeguard	76,118.17	84,375.50	-8,257.33	90.2%
300302 Asst Aquatic Director	125.02			
300303 Sr. Lifeguards	19,954.61	19,981.50	-26.89	99.9%
300305 Head Lifeguard	101.50			
400401 Head Coach	31,958.33	31,958.33	0.00	100.0%
400404 Team Admin	367.95	367.95	0.00	100.0%
500501 Director of Maintenance	46,226.53	47,500.00	-1,273.47	97.3%
500502 Janitorial Staff	27,940.42	30,888.00	-2,947.58	90.5%
500505 Shut Down Maintenance	228.80	500.00	-271.20	45.8%
500506 Maintenance Assistant	1,116.05	1,632.00	-515.95	68.4%
576.20.10 Salary & Wages - Other	400.16			
Total 576.20.10 Salary & Wages	434,357.36	483,561.49	-49,204.13	89.8%
576.20.11 Payroll Benefits				
20.111 Retirement				
Executive Director	1,770.00	1,770.00	0.00	100.0%
Total 20.111 Retirement	1,770.00	1,770.00	0.00	100.0%
20.112 Sick Pay				
Executive Director	453.76			
Total 20.112 Sick Pay	453.76			
20.113 Vacation				
Executive Director	113.44	4,765.15	-4,651.71	2.4%
Aquatics Director	723.70	841.68	-117.98	86.0%
Head Coach	1,910.49	1,910.49	0.00	100.0%
Director of Maintenance	365.44	2,740.32	-2,374.88	13.3%
Director of Finance	540.00	540.00	0.00	100.0%
Director of Client Services	112.00	448.00	-336.00	25.0%
Total 20.113 Vacation	3,765.07	11,245.64	-7,480.57	33.5%
Total 576.20.11 Payroll Benefits	5,988.83	13,015.64	-7,026.81	46.0%
576.20.12 Payroll Taxes	50,205.31	66,431.50	-16,226.19	75.6%
576.20.20 Personnel Benefits				
Cell phone	440.00	480.00	-40.00	91.7%
Emp Award Program	0.00	0.00	0.00	0.0%
Emp Uniforms	0.00	0.00	0.00	0.0%
Medical	10,597.64	11,790.88	-1,193.24	89.9%
Total 576.20.20 Personnel Benefits	11,037.64	12,270.88	-1,233.24	89.9%

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576.20.30 Minor Purchases				
20.31 JVMP				
Major Equipment Purchase	368.45	368.45	0.00	100.0%
Aquatics Equipment	70.88	220.00	-149.12	32.2%
Retail Expense	639.39	1,250.00	-610.61	51.2%
Aerobic supplies	307.39	340.00	-32.61	90.4%
Cleaning & Sanitation	4,696.06	5,000.00	-303.94	93.9%
First Aide supplies	150.96	150.00	0.96	100.6%
Event Food	19.54	150.00	-130.46	13.0%
Office supplies JVMP	809.79	700.00	109.79	115.7%
Pool Chemicals	16,353.67	24,000.00	-7,646.33	68.1%
Pool supplies	29.00	30.00	-1.00	96.7%
Total 20.31 JVMP	23,445.13	32,208.45	-8,763.32	72.8%
20.32 Swim Team				
NWAC Travel	2,917.80	2,917.80	0.00	100.0%
Meet Host Expense	60.00	60.00	0.00	100.0%
ST Software	799.60	799.60	0.00	100.0%
ST Organizational Memberships	0.00	0.00	0.00	0.0%
USA Swim Reg paid to PNS	543.88	656.38	-112.50	82.9%
Meet fees paid to clubs	6,971.00	6,971.00	0.00	100.0%
Total 20.32 Swim Team	11,292.28	11,404.78	-112.50	99.0%
20.33 Vehicle Maintenance				
Repair	51.61	1,000.00	-948.39	5.2%
Fuel Expense	510.21	400.00	110.21	127.6%
20.33 Vehicle Maintenance - Other	146.26	0.00	146.26	100.0%
Total 20.33 Vehicle Maintenance	708.08	1,400.00	-691.92	50.6%
20.34 Concession Expense	5,555.37	7,000.00	-1,444.63	79.4%
20.35 Sm Tools/Equip	0.00	0.00	0.00	0.0%
20.36 Kayak Equip	1,323.39	1,150.00	173.39	115.1%
576.20.30 Minor Purchases - Other	45.00			
Total 576.20.30 Minor Purchases	42,369.25	53,163.23	-10,793.98	79.7%
576.20.40 Other Services				
20.41 Professional Services				
Barracuda Backup	1,331.58	1,304.40	27.18	102.1%
Web Hosting	39.99	39.99	0.00	100.0%
Training Courses & Tuition	295.00	295.00	0.00	100.0%
IT Service Contract	4,826.28	4,826.28	0.00	100.0%
POS System	2,034.00	2,034.00	0.00	100.0%
Emp Background Checks	310.00	400.00	-90.00	77.5%
Credit Card Processing	6,341.89	7,000.00	-658.11	90.6%
Accounting Consultant	0.00	300.00	-300.00	0.0%
Security System - Annual	468.00	468.00	0.00	100.0%
Security System - Service Calls	481.52	500.00	-18.48	96.3%

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	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Bank Fees	466.48	500.00	-33.52	93.3%
Computer Maintenance	0.00	200.00	-200.00	0.0%
Copy Machine Maint	674.01	600.00	74.01	112.3%
Dues & Memberships	635.00	635.00	0.00	100.0%
ARC Classes & Fees	2,379.22	2,500.00	-120.78	95.2%
HVAC PMS	3,117.90	3,187.10	-69.20	97.8%
JVMP Landscape Maint	1,358.70	1,358.75	-0.05	100.0%
Legal	1,110.00	1,200.00	-90.00	92.5%
Payroll Processing	12,169.57	12,575.00	-405.43	96.8%
Pest Control	360.88	400.00	-39.12	90.2%
Porta-Potty	1,322.15	1,546.45	-224.30	85.5%
Total 20.41 Professional Services	39,722.17	41,869.97	-2,147.80	94.9%
20.42 Communication				
Email	916.04	835.00	81.04	109.7%
Advertising	496.40	900.00	-403.60	55.2%
Internet & Telephone	3,360.44	3,360.00	0.44	100.0%
Postage	196.40	200.00	-3.60	98.2%
Total 20.42 Communication	4,969.28	5,295.00	-325.72	93.8%
20.43 Travel	556.18	650.00	-93.82	85.6%
20.45 Operating Rentals	410.00	935.00	-525.00	43.9%
20.46 Insurance	45,947.02	65,000.00	-19,052.98	70.7%
20.47 Utilities				
Boiler	55,985.81	68,500.00	-12,514.19	81.7%
Electricity	43,335.82	42,000.00	1,335.82	103.2%
CVP Water	620.22	960.00	-339.78	64.6%
Patron Water	9,225.61	12,600.00	-3,374.39	73.2%
Pool Water/Garbage	19,123.68	23,400.00	-4,276.32	81.7%
Spa Boiler	8,442.24	8,000.00	442.24	105.5%
Total 20.47 Utilities	136,733.38	155,460.00	-18,726.62	88.0%
20.48 NWPRD Repair & Maint				
Clover Valley Ball Fields	2,270.42	3,174.00	-903.58	71.5%
Clover Valley Dog Park	235.98	250.00	-14.02	94.4%
20.48 NWPRD Repair & Maint - Other	14,604.54	15,000.00	-395.46	97.4%
Total 20.48 NWPRD Repair & Maint	17,110.94	18,424.00	-1,313.06	92.9%
Total 576.20.40 Other Services	245,448.97	287,633.97	-42,185.00	85.3%

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576.20.50 Intergovernmental				
Audit	6,773.03	6,773.03	0.00	100.0%
Clean Water Utility	427.27	427.27	0.00	100.0%
Emp Adv Serv	194.10	194.40	-0.30	99.8%
Election services	42,205.52	17,000.00	25,205.52	248.3%
Gov't Service Fees	11.00			
Refunds	6,863.12	3,000.00	3,863.12	228.8%
Unclaimed Property Account	366.35	366.35	0.00	100.0%
Water Rec Facility Permit	741.00	741.00	0.00	100.0%
576.20.50 Intergovernmental - Other	0.00	0.00	0.00	0.0%
Total 576.20.50 Intergovernmental	<u>57,581.39</u>	<u>28,502.05</u>	<u>29,079.34</u>	<u>202.0%</u>
576.20.80 Park & Rec Services				
80.40 Non Aquatic Rec Prog				
Special Events/Programs	1,274.32	1,200.00	74.32	106.2%
Total 80.40 Non Aquatic Rec Prog	<u>1,274.32</u>	<u>1,200.00</u>	<u>74.32</u>	<u>106.2%</u>
Total 576.20.80 Park & Rec Services	<u>1,274.32</u>	<u>1,200.00</u>	<u>74.32</u>	<u>106.2%</u>
Total 576.20 NWPRD Expenses	<u>848,263.07</u>	<u>945,778.76</u>	<u>-97,515.69</u>	<u>89.7%</u>
Total 570.00 RECREATION SERVICES	<u>848,263.07</u>	<u>945,778.76</u>	<u>-97,515.69</u>	<u>89.7%</u>
Total Expense	<u>848,261.57</u>	<u>945,778.76</u>	<u>-97,517.19</u>	<u>89.7%</u>
Net Ordinary Income	<u>50,098.32</u>	<u>23,813.96</u>	<u>26,284.36</u>	<u>210.4%</u>
Net Income	<u><u>50,098.32</u></u>	<u><u>23,813.96</u></u>	<u><u>26,284.36</u></u>	<u><u>210.4%</u></u>