

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

	<u>Jan - Dec 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
310.00 LEVIES				
311.00 General Property Taxes	578,142.76	574,709.45	3,433.31	100.6%
312.00 Timber Harvest Taxes	335.42	200.80	134.62	167.04%
Total 310.00 LEVIES	<u>578,478.18</u>	<u>574,910.25</u>	<u>3,567.93</u>	<u>100.62%</u>
340.00 JVMP Revenue				
347.30 Fees				
31 Daily Admission				
Silver Sneakers	2,360.00	2,400.00	-40.00	98.33%
31 Daily Admission - Other	102,156.68	115,645.05	-13,488.37	88.34%
Total 31 Daily Admission	<u>104,516.68</u>	<u>118,045.05</u>	<u>-13,528.37</u>	<u>88.54%</u>
33 Passes	16,358.79	15,989.26	369.53	102.31%
34 Punch Cards	8,905.60	11,974.34	-3,068.74	74.37%
36 Kayak Lessons	5,102.00	6,260.00	-1,158.00	81.5%
37 ARC Classes	10,431.50	9,685.00	746.50	107.71%
38 Aerobics	11,815.81	11,900.00	-84.19	99.29%
39 Swim Lessons				
School Group	3,202.32	4,000.00	-797.68	80.06%
Private	20,265.20	21,500.00	-1,234.80	94.26%
Youth	82,460.40	92,840.00	-10,379.60	88.82%
Total 39 Swim Lessons	<u>105,927.92</u>	<u>118,340.00</u>	<u>-12,412.08</u>	<u>89.51%</u>
40 Swim Team				
NWAC Travel Fund Family Fee	3,270.00	4,000.00	-730.00	81.75%
NWAC Locker Rental	25.00	25.00	0.00	100.0%
NWAC Swim Accessories- Retail	718.57	500.00	218.57	143.71%
NWAC Late Fee	625.00	200.00	425.00	312.5%
Meet Fees Collected	10,852.08	10,000.00	852.08	108.52%
USA Swimming Registration Fees	4,265.00	4,260.00	5.00	100.12%
NWAC dues	33,706.80	32,500.00	1,206.80	103.71%
Masters	2,567.80	2,500.00	67.80	102.71%
Meet Host Revenue	8,054.46	3,450.00	4,604.46	233.46%
Total 40 Swim Team	<u>64,084.71</u>	<u>57,435.00</u>	<u>6,649.71</u>	<u>111.58%</u>
Total 347.30 Fees	<u>327,143.01</u>	<u>349,628.65</u>	<u>-22,485.64</u>	<u>93.57%</u>
Total 340.00 JVMP Revenue	<u>327,143.01</u>	<u>349,628.65</u>	<u>-22,485.64</u>	<u>93.57%</u>
350.00 Recreation Revenue				
Running Club				
Running Club Dues	0.00	0.00	0.00	0.0%

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Total Running Club	0.00	0.00	0.00	0.0%
Special Events/Programs	2,847.54	4,000.00	-1,152.46	71.19%
Total 350.00 Recreation Revenue	2,847.54	4,000.00	-1,152.46	71.19%
360.00 Miscellaneous Revenue				
Public Record Request	0.00	40.00	-40.00	0.0%
Prepaid Accounts	2,536.67			
Surplus Sales	0.00	0.00	0.00	0.0%
Other Misc Revenues	151.12			
361.00 Interest	0.83	0.86	-0.03	96.51%
362.00 Rents & Concessions				
SCUBA	1,283.44	2,000.00	-716.56	64.17%
Private Party Rental	6,159.40	9,300.00	-3,140.60	66.23%
Open Swim Party Rental	6,651.14	9,600.00	-2,948.86	69.28%
Viewing Room Rental	165.60	100.00	65.60	165.6%
Candy&Snacks	13,073.50	15,500.00	-2,426.50	84.35%
Clover Valley Park	1,282.20	1,000.00	282.20	128.22%
OHHS	3,471.68	2,670.01	801.67	130.03%
Lockers	4,158.23	4,800.00	-641.77	86.63%
Pool Group Rentals	255.76	740.00	-484.24	34.56%
Retail	2,719.88	3,500.00	-780.12	77.71%
362.00 Rents & Concessions - Other	66.24			
Total 362.00 Rents & Concessions	39,287.07	49,210.01	-9,922.94	79.84%
367.00 Contributions/Donations	922.76			
369.00 Other Misc Revenues				
Cashier over/short	33.50			
Total 369.00 Other Misc Revenues	33.50			
Total 360.00 Miscellaneous Revenue	42,931.95	49,250.87	-6,318.92	87.17%
Total Income	951,400.68	977,789.77	-26,389.09	97.3%
Gross Profit	951,400.68	977,789.77	-26,389.09	97.3%
Expense				
Reconciliation Discrepancies	-186.62			
Uncategorized Expenses	0.00			
570.00 RECREATION SERVICES				
576.20.00 Facility Reserve	0.00	1,000.00	-1,000.00	0.0%
576.20 NWPRD Expenses				
576.20.10 Salary & Wages				
Unemployment Paid to ESD	0.00	500.00	-500.00	0.0%

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	<u>Jan - Dec 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
100101 Executive Director	57,751.70	59,000.00	-1,248.30	97.88%
100102 Aquatic Director	27,567.39	31,200.00	-3,632.61	88.36%
100104 Client Service Spc	54,183.08	58,745.00	-4,561.92	92.23%
100105 Dir of Finance & Admin	23,288.25	22,100.00	1,188.25	105.38%
100106 Dir of Client Services	18,170.46	18,814.00	-643.54	96.58%
200201 Aerobics Inst JVMP	16,272.27	18,500.00	-2,227.73	87.96%
200207 Lifeguard Training Instr	2,426.16	2,580.00	-153.84	94.04%
200208 Kayak Inst JVMP	2,645.52	3,500.00	-854.48	75.59%
200210 Private Lessons	12,205.20	12,000.00	205.20	101.71%
200211 WSI Instructor	0.00			
200212 Youth Instructor	41,095.94	51,500.00	-10,404.06	79.8%
200219 Running Coach	0.00	0.00	0.00	0.0%
200220 Special Events	0.00			
200221 Training	3,730.87	3,500.00	230.87	106.6%
300301 Lifeguard	80,047.53	76,620.00	3,427.53	104.47%
300302 Asst Aquatic Director	4,079.28	4,079.28	0.00	100.0%
300303 Sr. Lifeguards	20,839.66	19,425.00	1,414.66	107.28%
400401 Head Coach	45,629.19	47,000.00	-1,370.81	97.08%
400402 Assist Coach	0.00			
400403 Deck Coaches	0.00			
400404 Team Admin	1,982.85	1,750.00	232.85	113.31%
500501 Director of Maintenance	37,878.75	38,850.00	-971.25	97.5%
500502 Janitorial Staff	28,485.69	31,000.00	-2,514.31	91.89%
500505 Shut Down Maintenance	1,696.53	1,697.00	-0.47	99.97%
500506 Maintenance Assistant	4,857.10	5,150.00	-292.90	94.31%
576.20.10 Salary & Wages - Other	-59.13			
Total 576.20.10 Salary & Wages	484,774.29	507,510.28	-22,735.99	95.52%
576.20.11 Payroll Benefits				
20.114 Executive Leave				
Executive Director	510.55	0.00	510.55	100.0%
20.114 Executive Leave - Other	0.00	0.00	0.00	0.0%
Total 20.114 Executive Leave	510.55	0.00	510.55	100.0%
20.111 Retirement				
Executive Director	1,770.00	1,770.00	0.00	100.0%
Head Coach	0.00	0.00	0.00	0.0%
Total 20.111 Retirement	1,770.00	1,770.00	0.00	100.0%
20.112 Sick Pay				
Executive Director	0.00	0.00	0.00	0.0%
Aquatics Director	0.00	0.00	0.00	0.0%
Maintenance Supervisor	0.00	0.00	0.00	0.0%
Head Coach	0.00	0.00	0.00	0.0%

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Total 20.112 Sick Pay	0.00	0.00	0.00	0.0%
20.113 Vacation				
Executive Director	737.50	3,971.00	-3,233.50	18.57%
Aquatics Director	2,249.11	2,552.46	-303.35	88.12%
Head Coach	1,371.12	1,811.00	-439.88	75.71%
Director of Maintenance	971.25	3,291.00	-2,319.75	29.51%
Total 20.113 Vacation	<u>5,328.98</u>	<u>11,625.46</u>	<u>-6,296.48</u>	<u>45.84%</u>
Total 576.20.11 Payroll Benefits	7,609.53	13,395.46	-5,785.93	56.81%
576.20.12 Payroll Taxes	61,804.15	67,000.00	-5,195.85	92.25%
576.20.20 Personnel Benefits				
Cell phone	480.00	480.00	0.00	100.0%
Instructional Incentive Program	0.00	0.00	0.00	0.0%
Emp Award Program	0.00	0.00	0.00	0.0%
Emp Uniforms	128.64	200.00	-71.36	64.32%
Medical	14,897.23	13,514.40	1,382.83	110.23%
Total 576.20.20 Personnel Benefits	<u>15,505.87</u>	<u>14,194.40</u>	<u>1,311.47</u>	<u>109.24%</u>
576.20.30 Minor Purchases				
20.31 JVMP				
ARC Course Equipment	0.00	0.00	0.00	0.0%
Major Equipment Purchase	5,395.00	5,395.00	0.00	100.0%
Aquatics Equipment	725.66	750.00	-24.34	96.76%
Retail Expense	1,524.87	1,750.00	-225.13	87.14%
Aerobic supplies	333.40	400.00	-66.60	83.35%
Cleaning & Sanitation	3,109.04	4,900.00	-1,790.96	63.45%
First Aide supplies	184.20	250.00	-65.80	73.68%
Event Food	65.42	100.00	-34.58	65.42%
Office supplies JVMP	868.41	1,100.00	-231.59	78.95%
Pool Chemicals	24,326.23	24,000.00	326.23	101.36%
Pool supplies	0.00	0.00	0.00	0.0%
Total 20.31 JVMP	<u>36,532.23</u>	<u>38,645.00</u>	<u>-2,112.77</u>	<u>94.53%</u>
20.32 Swim Team				
NWAC Apparel - Special Order	596.76	596.76	0.00	100.0%
NWAC Travel	3,184.31	4,000.00	-815.69	79.61%
Meet Host Expense	1,740.31	800.00	940.31	217.54%
ST Software	1,219.34	1,220.00	-0.66	99.95%
ST Organizational Memberships	300.00	400.00	-100.00	75.0%
USA Swim Reg paid to PNS	4,144.00	4,020.00	124.00	103.09%
Meet fees paid to clubs	10,117.00	10,000.00	117.00	101.17%
NWAC Swim Accessories - Retail	0.00	50.00	-50.00	0.0%

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Total 20.32 Swim Team	21,301.72	21,086.76	214.96	101.02%
20.33 Vehicle Maintenance				
Fuel Expense	183.34			
Vehicle Licensing	14.00			
20.33 Vehicle Maintenance - Other	<u>403.71</u>	<u>500.00</u>	<u>-96.29</u>	<u>80.74%</u>
Total 20.33 Vehicle Maintenance	601.05	500.00	101.05	120.21%
20.34 Concession Expense	8,052.40	8,500.00	-447.60	94.73%
20.35 Sm Tools/Equip	0.00	100.00	-100.00	0.0%
20.36 Kayak Equip	6.50	100.00	-93.50	6.5%
576.20.30 Minor Purchases - Other	<u>189.57</u>			
Total 576.20.30 Minor Purchases	66,683.47	68,931.76	-2,248.29	96.74%
576.20.40 Other Services				
Barracuda Backup	1,304.40	1,304.40	0.00	100.0%
20.41 Professional Services				
Web Hosting	45.98	45.98	0.00	100.0%
Training Courses & Tuition	594.00	600.00	-6.00	99.0%
IT Service Contract	5,228.47	5,229.19	-0.72	99.99%
POS System	2,034.00	2,034.00	0.00	100.0%
Emp Background Checks	345.00	400.00	-55.00	86.25%
Credit Card Processing	6,766.44	8,000.00	-1,233.56	84.58%
Accounting Consultant	0.00	500.00	-500.00	0.0%
Security System	468.00	1,200.00	-732.00	39.0%
Bank Fees	623.06	500.00	123.06	124.61%
Computer Maintenance	456.60	1,000.00	-543.40	45.66%
Copy Machine Maint	483.06	800.00	-316.94	60.38%
Dues & Memberships	525.00	300.00	225.00	175.0%
Health & Safety ARC	3,704.63	3,500.00	204.63	105.85%
HVAC PMS	2,598.28	3,187.10	-588.82	81.53%
Landscape Maint	3,255.56	2,200.00	1,055.56	147.98%
Legal	0.00	1,500.00	-1,500.00	0.0%
Payroll Processing	12,323.43	11,836.45	486.98	104.11%
Pest Control	<u>354.36</u>	<u>400.00</u>	<u>-45.64</u>	<u>88.59%</u>
Total 20.41 Professional Services	39,805.87	43,232.72	-3,426.85	92.07%
20.42 Communication				
Email	721.08	700.00	21.08	103.01%
Advertising	1,481.73	2,500.00	-1,018.27	59.27%
Internet & Telephone	3,255.81	3,360.00	-104.19	96.9%
Postage	146.20	250.00	-103.80	58.48%
Cell Phone	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total 20.42 Communication	5,604.82	6,810.00	-1,205.18	82.3%

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20.43 Travel	746.17	900.00	-153.83	82.91%
20.46 Insurance	63,062.70	65,000.00	-1,937.30	97.02%
20.47 Utilities				
Boiler	66,078.84	68,500.00	-2,421.16	96.47%
Electricity	39,534.42	42,000.00	-2,465.58	94.13%
CVP Water	789.66	900.00	-110.34	87.74%
Patron Water	13,987.10	12,600.00	1,387.10	111.01%
Pool Water/Garbage	22,350.51	23,400.00	-1,049.49	95.52%
Spa Boiler	7,278.79	8,750.00	-1,471.21	83.19%
20.47 Utilities - Other	0.00			
Total 20.47 Utilities	<u>150,019.32</u>	<u>156,150.00</u>	<u>-6,130.68</u>	<u>96.07%</u>
20.48 NWPRD Repair & Maint				
Clover Valley Ball Fields	36.94	1,000.00	-963.06	3.69%
Clover Valley Dog Park	2,368.40	2,250.00	118.40	105.26%
20.48 NWPRD Repair & Maint - Other	26,229.40	22,000.00	4,229.40	119.23%
Total 20.48 NWPRD Repair & Maint	<u>28,634.74</u>	<u>25,250.00</u>	<u>3,384.74</u>	<u>113.41%</u>
20.49 Miscellaneous	<u>26.71</u>			
Total 576.20.40 Other Services	<u>289,204.73</u>	<u>298,647.12</u>	<u>-9,442.39</u>	<u>96.84%</u>
576.20.50 Intergovernmental				
Emp Adv Serv	0.00	150.00	-150.00	0.0%
Election services	0.00	0.00	0.00	0.0%
Gov't Service Fees	11.28			
Refunds	2,713.43	3,000.00	-286.57	90.45%
576.20.50 Intergovernmental - Other	894.77	741.00	153.77	120.75%
Total 576.20.50 Intergovernmental	<u>3,619.48</u>	<u>3,891.00</u>	<u>-271.52</u>	<u>93.02%</u>
576.20.80 Park & Rec Services				
80.40 Non Aquatic Rec Prog				
Special Events/Programs	960.28	1,050.00	-89.72	91.46%
Total 80.40 Non Aquatic Rec Prog	<u>960.28</u>	<u>1,050.00</u>	<u>-89.72</u>	<u>91.46%</u>
80.41 Professional Services				
Porta-Potty	1,192.80	1,184.56	8.24	100.7%
Total 80.41 Professional Services	<u>1,192.80</u>	<u>1,184.56</u>	<u>8.24</u>	<u>100.7%</u>
576.20.80 Park & Rec Services - Other	0.00	0.00	0.00	0.0%
Total 576.20.80 Park & Rec Services	<u>2,153.08</u>	<u>2,234.56</u>	<u>-81.48</u>	<u>96.35%</u>
Total 576.20 NWPRD Expenses	<u>931,354.60</u>	<u>975,804.58</u>	<u>-44,449.98</u>	<u>95.45%</u>

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Total 570.00 RECREATION SERVICES	931,354.60	976,804.58	-45,449.98	95.35%
Total Expense	931,167.98	976,804.58	-45,636.60	95.33%
Net Ordinary Income	20,232.70	985.19	19,247.51	2,053.69%
Net Income	<u><u>20,232.70</u></u>	<u><u>985.19</u></u>	<u><u>19,247.51</u></u>	<u><u>2,053.69%</u></u>