

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

	Jan - Dec 15	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
310.00 LEVIES				
311.00 General Property Taxes	580,940.22			
312.00 Timber Harvest Taxes	73.49	89.00	-15.51	82.6%
310.00 LEVIES - Other	0.00	599,747.00	-599,747.00	0.0%
Total 310.00 LEVIES	581,013.71	599,836.00	-18,822.29	96.9%
330.00 Intergovernment Revenue	150.00			
340.00 JVMP Revenue				
347.30 Fees				
31 Daily Admission				
Silver Sneakers	120.00			
31 Daily Admission - Other	85,523.95	80,000.00	5,523.95	106.9%
Total 31 Daily Admission	85,643.95	80,000.00	5,643.95	107.1%
33 Passes	27,877.82	22,000.00	5,877.82	126.7%
34 Punch Cards	17,998.88	20,000.00	-2,001.12	90.0%
36 Kayak Lessons	5,590.00	9,000.00	-3,410.00	62.1%
37 ARC Classes	7,318.00	8,700.00	-1,382.00	84.1%
38 Aerobics	14,209.00	10,000.00	4,209.00	142.1%
39 Swim Lessons				
Private	14,800.00			
Youth	81,236.95			
39 Swim Lessons - Other	0.00	116,300.00	-116,300.00	0.0%
Total 39 Swim Lessons	96,036.95	116,300.00	-20,263.05	82.6%
40 Swim Team				
NWAC Travel Fund Family Fee	57.00			
NWAC Locker Rental	100.00			
NWAC Swim Accessories- Retail	698.61			
NWAC Late Fee	230.00			
Meet Fees Collected	5,968.95	5,000.00	968.95	119.4%
USA Swimming Registration Fees	3,537.00	4,020.00	-483.00	88.0%
NWAC dues				
Less PNS registration fees	0.00	0.00	0.00	0.0%
Less meet entry fees	0.00	0.00	0.00	0.0%
NWAC dues - Other	29,440.74	32,000.00	-2,559.26	92.0%
Total NWAC dues	29,440.74	32,000.00	-2,559.26	92.0%

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	Jan - Dec 15	Budget	\$ Over Budget	% of Budget
Masters	2,820.00	2,500.00	320.00	112.8%
Meet Host Revenue	2,983.20	6,000.00	-3,016.80	49.7%
Total 40 Swim Team	45,835.50	49,520.00	-3,684.50	92.6%
Total 347.30 Fees	300,510.10	315,520.00	-15,009.90	95.2%
Total 340.00 JVMP Revenue	300,510.10	315,520.00	-15,009.90	95.2%
350.00 Recreation Revenue				
Running Club				
Running Club Dues	726.60	1,000.00	-273.40	72.7%
Total Running Club	726.60	1,000.00	-273.40	72.7%
Special Events/Programs	1,997.69	2,000.00	-2.31	99.9%
350.00 Recreation Revenue - Other	0.00	0.00	0.00	0.0%
Total 350.00 Recreation Revenue	2,724.29	3,000.00	-275.71	90.8%
360.00 Miscellaneous Revenue				
Public Record Request	37.25			
Prepaid Accounts	1,228.91			
Surplus Sales	3,675.00			
Other Misc Revenues	99.00			
361.00 Interest	1.06			
362.00 Rents & Concessions				
SCUBA	1,935.07			
Private Party Rental	8,659.39			
Open Swim Party Rental	7,728.00	8,800.00	-1,072.00	87.8%
Candy&Snacks	13,280.37	13,000.00	280.37	102.2%
Clover Valley Park	574.98	600.00	-25.02	95.8%
OHHS	7,040.00	3,520.00	3,520.00	200.0%
Lockers	3,164.25	3,200.00	-35.75	98.9%
Pool Group Rentals	242.88	11,200.00	-10,957.12	2.2%
Retail	3,016.96	4,000.00	-983.04	75.4%
362.00 Rents & Concessions - Other	0.00	1,000.00	-1,000.00	0.0%
Total 362.00 Rents & Concessions	45,641.90	45,320.00	321.90	100.7%
367.00 Contributions/Donations	134.87			
369.00 Other Misc Revenues				
Cashier over/short	8.44			
369.00 Other Misc Revenues - Other	0.00	4,500.00	-4,500.00	0.0%
Total 369.00 Other Misc Revenues	8.44	4,500.00	-4,491.56	0.2%
Total 360.00 Miscellaneous Revenue	50,826.43	49,820.00	1,006.43	102.0%
370.00 Refunds	227.53			
Total Income	935,452.06	968,176.00	-32,723.94	96.6%

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

	Jan - Dec 15	Budget	\$ Over Budget	% of Budget
Cost of Goods Sold				
Cost of Goods Sold				
5000 COGS				
JVMP Retail	0.00	2,400.00	-2,400.00	0.0%
JVMP Snacks	0.00	8,000.00	-8,000.00	0.0%
Total 5000 COGS	<u>0.00</u>	<u>10,400.00</u>	<u>-10,400.00</u>	<u>0.0%</u>
Total Cost of Goods Sold	<u>0.00</u>	<u>10,400.00</u>	<u>-10,400.00</u>	<u>0.0%</u>
Total COGS	<u>0.00</u>	<u>10,400.00</u>	<u>-10,400.00</u>	<u>0.0%</u>
Gross Profit	935,452.06	957,776.00	-22,323.94	97.7%
Expense				
Reconciliation Discrepancies	-227.63			
Uncategorized Expenses	0.00	0.00	0.00	0.0%
Payroll Expenses	0.00	12,400.00	-12,400.00	0.0%
570.00 RECREATION SERVICES				
576.20.00 Facility Reserve	0.00	13,000.00	-13,000.00	0.0%
576.20 NWPRD Expenses				
576.20.10 Salary & Wages				
Unemployment Paid to ESD	7,706.30			
100101 Executive Director	39,787.16	48,225.00	-8,437.84	82.5%
100102 Aquatic Director	13,449.06	7,440.00	6,009.06	180.8%
100104 Client Service Spc	54,508.01	42,500.00	12,008.01	128.3%
100105 Dir of Finance & Admin	26,804.68	21,500.00	5,304.68	124.7%
100106 Dir of Client Services	14,883.62	15,900.00	-1,016.38	93.6%
200201 Aerobics Inst JVMP	21,733.65	19,500.00	2,233.65	111.5%
200207 Lifeguard Training Instr	2,142.42	3,300.00	-1,157.58	64.9%
200208 Kayak Inst JVMP	3,482.10	3,000.00	482.10	116.1%
200210 Private Lessons	6,862.70	13,000.00	-6,137.30	52.8%
200211 WSI Instructor	0.00	0.00	0.00	0.0%
200212 Youth Instructor	60,186.39	52,500.00	7,686.39	114.6%
200219 Running Club Coach	1,687.50	1,000.00	687.50	168.8%
200220 Special Events	203.61	800.00	-596.39	25.5%
200221 Training	1,722.82	4,500.00	-2,777.18	38.3%
300301 Lifeguard	72,731.02	46,000.00	26,731.02	158.1%
300302 Asst Aquatic Director	307.20			
300303 Sr. Lifeguards	29,005.10	40,000.00	-10,994.90	72.5%
400401 Head Coach	45,041.59	47,000.00	-1,958.41	95.8%
400402 Assist Coach	0.00	0.00	0.00	0.0%
400403 Deck Coaches	5,003.20	3,015.00	1,988.20	165.9%
400404 Team Admin	2,464.02	4,500.00	-2,035.98	54.8%
500501 Director of Maintenance	45,617.35	51,000.00	-5,382.65	89.4%
500502 Janitorial Staff	29,991.63	23,000.00	6,991.63	130.4%
500505 Shut Down Maintenance	0.00			

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	Jan - Dec 15	Budget	\$ Over Budget	% of Budget
Medical	0.00	0.00	0.00	0.0%
576.20.10 Salary & Wages - Other	-1,088.43	0.00	-1,088.43	100.0%
Total 576.20.10 Salary & Wages	484,232.70	447,680.00	36,552.70	108.2%
576.20.11 Payroll Benefits				
20.111 Retirement				
Executive Director	145.29			
Head Coach	0.00	1,645.00	-1,645.00	0.0%
20.111 Retirement - Other	71.54			
Total 20.111 Retirement	216.83	1,645.00	-1,428.17	13.2%
20.112 Sick Pay				
Executive Director	340.38			
Aquatics Director	3,543.26			
Maintenance Supervisor	3,802.29			
Head Coach	1,358.44			
Total 20.112 Sick Pay	9,044.37			
20.113 Vacation				
Executive Director	281.46			
Aquatics Director	1,807.45			
Head Coach	1,358.44			
Director of Maintenance	3,291.65			
Total 20.113 Vacation	6,739.00			
Total 576.20.11 Payroll Benefits	16,000.20	1,645.00	14,355.20	972.7%
576.20.12 Payroll Taxes	71,304.06	68,000.00	3,304.06	104.9%
576.20.20 Personnel Benefits				
Cell phone	80.00			
Instructional Incentive Program	967.20			
Emp Award Program	20.00	240.00	-220.00	8.3%
Emp Uniforms	397.28	1,000.00	-602.72	39.7%
Medical	16,337.89	23,500.00	-7,162.11	69.5%
Total 576.20.20 Personnel Benefits	17,802.37	24,740.00	-6,937.63	72.0%
576.20.30 Minor Purchases				
20.31 JVMP				
Aquatics Equipment	280.28			
Retail Expense	1,796.42			
Aerobic supplies	54.76	300.00	-245.24	18.3%
Cleaning & Sanitation	6,311.79	5,000.00	1,311.79	126.2%
First Aid supplies	143.43	500.00	-356.57	28.7%
Event Food	243.35	1,000.00	-756.65	24.3%
Office supplies JVMP	3,410.10	4,954.00	-1,543.90	68.8%
Pool Chemicals	24,619.22	25,500.00	-880.78	96.5%

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	Jan - Dec 15	Budget	\$ Over Budget	% of Budget
Pool supplies	139.25	1,200.00	-1,060.75	11.6%
20.31 JVMP - Other	373.28	0.00	373.28	100.0%
Total 20.31 JVMP	37,371.88	38,454.00	-1,082.12	97.2%
20.32 Swim Team				
NWAC Travel	3,509.39			
Meet Host Expense	960.09	1,000.00	-39.91	96.0%
ST Software	1,199.40	900.00	299.40	133.3%
ST Organizational Memberships	325.00	400.00	-75.00	81.3%
USA Swim Reg paid to PNS	6,212.00	4,020.00	2,192.00	154.5%
Meet fees paid to clubs	7,922.00	5,000.00	2,922.00	158.4%
NWAC Swim Accessories - Retail	1,191.23	0.00	1,191.23	100.0%
ST Awards & Incentives	0.00	0.00	0.00	0.0%
ST Training & Team Building	0.00	0.00	0.00	0.0%
20.32 Swim Team - Other	2,093.47	0.00	2,093.47	100.0%
Total 20.32 Swim Team	23,412.58	11,320.00	12,092.58	206.8%
20.33 Vehicle Maintenance				
Vehicle Licensing	58.75			
20.33 Vehicle Maintenance - Other	300.86	2,000.00	-1,699.14	15.0%
Total 20.33 Vehicle Maintenance	359.61	2,000.00	-1,640.39	18.0%
20.34 Concession Expense				
JVMP Concession Supplies	2,079.09			
20.34 Concession Expense - Other	6,085.35	0.00	6,085.35	100.0%
Total 20.34 Concession Expense	8,164.44	0.00	8,164.44	100.0%
20.35 Sm Tools/Equip	875.00	700.00	175.00	125.0%
20.36 Kayak Equip	8,151.34	8,600.00	-448.66	94.8%
576.20.30 Minor Purchases - Other	250.75	1,000.00	-749.25	25.1%
Total 576.20.30 Minor Purchases	78,585.60	62,074.00	16,511.60	126.6%
576.20.40 Other Services				
20.41 Professional Services				
Training Courses & Tuition	580.00			
IT Service Contract	4,424.09	5,836.00	-1,411.91	75.8%
POS System	1,995.00	1,487.00	508.00	134.2%
Emp Background Checks	359.40	283.00	76.40	127.0%
Credit Card Processing	7,908.03	9,600.00	-1,691.97	82.4%
Accounting Consultant	3,612.00	6,000.00	-2,388.00	60.2%
Security System - Annual	1,174.78	500.00	674.78	235.0%
Bank Fees	298.94			
Computer Maintenance	3,747.14	3,800.00	-52.86	98.6%
Copy Machine Maint	616.51	1,300.00	-683.49	47.4%
Dues & Memberships	315.00			
ARC Classes & Fees	3,933.23	1,100.00	2,833.23	357.6%
HVAC PMS	615.25	615.00	0.25	100.0%

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

	Jan - Dec 15	Budget	\$ Over Budget	% of Budget
JVMP Landscape Maint	3,275.55	4,000.00	-724.45	81.9%
Legal	4,514.75	5,000.00	-485.25	90.3%
Payroll Processing	11,849.71	11,600.00	249.71	102.2%
Pest Control	347.84	400.00	-52.16	87.0%
Porta-Potty	1,135.12	1,100.00	35.12	103.2%
Total 20.41 Professional Services	50,702.34	52,621.00	-1,918.66	96.4%
20.42 Communication				
Email	573.96	1,130.00	-556.04	50.8%
Advertising	2,576.14	2,500.00	76.14	103.0%
Internet & Telephone	3,886.10	3,000.00	886.10	129.5%
Postage	235.20	200.00	35.20	117.6%
Cell Phone	475.97	500.00	-24.03	95.2%
20.42 Communication - Other	0.00	0.00	0.00	0.0%
Total 20.42 Communication	7,747.37	7,330.00	417.37	105.7%
20.43 Travel	680.48	4,000.00	-3,319.52	17.0%
20.44 Advertising	1,126.65			
20.45 Operating Rentals	190.00			
20.46 Insurance	81,230.46	53,000.00	28,230.46	153.3%
20.47 Utilities				
Boiler	55,757.86	58,000.00	-2,242.14	96.1%
Electricity	37,762.39	40,000.00	-2,237.61	94.4%
CVP Water	846.70	800.00	46.70	105.8%
Patron Water	8,464.70			
Pool Water/Garbage	20,782.23	32,000.00	-11,217.77	64.9%
Spa Boiler	8,261.38	4,600.00	3,661.38	179.6%
Total 20.47 Utilities	131,875.26	135,400.00	-3,524.74	97.4%
20.48 NWPRD Repair & Maint				
Integrity Energy Services	9,340.00			
Clover Valley Dog Park	112.25			
20.48 NWPRD Repair & Maint - Other	21,961.66	25,000.00	-3,038.34	87.8%
Total 20.48 NWPRD Repair & Maint	31,413.91	25,000.00	6,413.91	125.7%
20.49 Miscellaneous	0.00			
576.20.40 Other Services - Other	0.00	10,000.00	-10,000.00	0.0%
Total 576.20.40 Other Services	304,966.47	287,351.00	17,615.47	106.1%
576.20.50 Intergovernmental				
Emp Adv Serv	900.00	0.00	900.00	100.0%
Business Tax	0.00	0.00	0.00	0.0%
Election services	9,022.69	15,000.00	-5,977.31	60.2%
Refunds	2,589.08	3,000.00	-410.92	86.3%
576.20.50 Intergovernmental - Other	1,010.42	750.00	260.42	134.7%
Total 576.20.50 Intergovernmental	13,522.19	18,750.00	-5,227.81	72.1%

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Accrual Basis

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

	<u>Jan - Dec 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
576.20.80 Park & Rec Services				
80.40 Non Aquatic Rec Prog				
Special Events/Programs	346.01			
Total 80.40 Non Aquatic Rec Prog	<u>346.01</u>			
80.42 Park development	0.00	5,000.00	-5,000.00	0.0%
80.47 Utilities	0.00	0.00	0.00	0.0%
576.20.80 Park & Rec Services - Other	0.00	0.00	0.00	0.0%
Total 576.20.80 Park & Rec Services	<u>346.01</u>	<u>5,000.00</u>	<u>-4,653.99</u>	<u>6.9%</u>
Total 576.20 NWPRD Expenses	<u>986,759.60</u>	<u>915,240.00</u>	<u>71,519.60</u>	<u>107.8%</u>
Total 570.00 RECREATION SERVICES	<u>986,759.60</u>	<u>928,240.00</u>	<u>58,519.60</u>	<u>106.3%</u>
Total Expense	<u>986,531.97</u>	<u>940,640.00</u>	<u>45,891.97</u>	<u>104.9%</u>
Net Ordinary Income	<u>-51,079.91</u>	<u>17,136.00</u>	<u>-68,215.91</u>	<u>-298.1%</u>
Net Income	<u><u>-51,079.91</u></u>	<u><u>17,136.00</u></u>	<u><u>-68,215.91</u></u>	<u><u>-298.1%</u></u>