

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

	Jan - Dec 14	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
310.00 LEVIES				
311.00 General Property Taxes	563,412.01	581,760.00	-18,347.99	96.8%
312.00 Timber Harvest Taxes	127.07			
Total 310.00 LEVIES	563,539.08	581,760.00	-18,220.92	96.9%
340.00 JVMP Revenue				
347.30 Fees				
31 Daily Admission	73,997.31	84,000.00	-10,002.69	88.1%
33 Passes	21,110.72	24,000.00	-2,889.28	88.0%
34 Punch Cards	19,097.85	30,000.00	-10,902.15	63.7%
36 Kayak Lessons	9,070.00	4,750.00	4,320.00	190.9%
37 ARC Classes	11,921.00	18,000.00	-6,079.00	66.2%
38 Aerobics	6,341.33	2,400.00	3,941.33	264.2%
39 Swim Lessons				
Private	17,039.50	17,250.00	-210.50	98.8%
Youth	825.00	103,000.00	-102,175.00	0.8%
39 Swim Lessons - Other	85,401.79	5,700.00	79,701.79	1,498.3%
Total 39 Swim Lessons	103,266.29	125,950.00	-22,683.71	82.0%
40 Swim Team				
NWAC dues				
Less PNS registration fees	-1,187.00			
Less meet entry fees	-4,938.00			
NWAC dues - Other	43,840.33	53,900.00	-10,059.67	81.3%
Total NWAC dues	37,715.33	53,900.00	-16,184.67	70.0%
Masters	4,826.82	6,000.00	-1,173.18	80.4%
Meet Host Revenue	6,222.80	12,000.00	-5,777.20	51.9%
40 Swim Team - Other	-46.52			
Total 40 Swim Team	48,718.43	71,900.00	-23,181.57	67.8%
Lifeguard Apparel	-65.14			
Total 347.30 Fees	293,457.79	361,000.00	-67,542.21	81.3%
340.00 JVMP Revenue - Other	2,229.85			
Total 340.00 JVMP Revenue	295,687.64	361,000.00	-65,312.36	81.9%
350.00 Recreation Revenue				
Running Club				
Running Club Dues	271.60	3,000.00	-2,728.40	9.1%
Total Running Club	271.60	3,000.00	-2,728.40	9.1%

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Accrual Basis

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

	Jan - Dec 14	Budget	\$ Over Budget	% of Budget
Special Events/Programs	1,548.06	2,400.00	-851.94	64.5%
350.00 Recreation Revenue - Other	44.16			
Total 350.00 Recreation Revenue	1,863.82	5,400.00	-3,536.18	34.5%
360.00 Miscellaneous Revenue				
Prepaid Accounts	380.42			
Other Misc Revenues	1,284.40			
361.00 Interest	0.38			
362.00 Rents & Concessions				
SCUBA	810.03			
Open Swim Party Rental	18,991.09	8,600.00	10,391.09	220.8%
Candy&Snacks	7,801.45	7,000.00	801.45	111.4%
Clover Valley Park	230.00	2,000.00	-1,770.00	11.5%
OHHS	880.00	5,380.00	-4,500.00	16.4%
Lockers	2,815.25	3,000.00	-184.75	93.8%
Pool Group Rentals	0.00	12,000.00	-12,000.00	0.0%
Retail	3,644.52	7,000.00	-3,355.48	52.1%
Soda	0.00	600.00	-600.00	0.0%
362.00 Rents & Concessions - Other	99.36			
Total 362.00 Rents & Concessions	35,271.70	45,580.00	-10,308.30	77.4%
367.00 Contributions/Donations	196.42			
369.00 Other Misc Revenues				
Cashier over/short	-144.82			
Total 369.00 Other Misc Revenues	-144.82			
360.00 Miscellaneous Revenue - Other	100.00	0.00	100.00	100.0%
Total 360.00 Miscellaneous Revenue	37,088.50	45,580.00	-8,491.50	81.4%
Total Income	898,179.04	993,740.00	-95,560.96	90.4%
Cost of Goods Sold				
Cost of Hosting Swim Meet	531.27			
*Cost of Goods Sold	-254.85			
Total COGS	276.42			
Gross Profit	897,902.62	993,740.00	-95,837.38	90.4%
Expense				
Reconciliation Discrepancies	189.80			

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

	Jan - Dec 14	Budget	\$ Over Budget	% of Budget
570.00 RECREATION SERVICES				
576.20 NWPRD Expenses				
576.20.10 Salary & Wages				
100101 Executive Director	30,804.89	44,053.16	-13,248.27	69.9%
100102 Aquatic Director	32,824.13	36,000.00	-3,175.87	91.2%
100104 Client Service Spc	38,040.47	42,900.00	-4,859.53	88.7%
100105 Dir of Finance & Admin	20,019.87	13,512.00	6,507.87	148.2%
100106 Dir of Client Services	19,263.48	17,160.00	2,103.48	112.3%
200201 Aerobics Inst JVMP	19,438.17	18,000.00	1,438.17	108.0%
200207 Lifeguard Training Instr	3,176.29	3,840.00	-663.71	82.7%
200208 Kayak Inst JVMP	2,540.40	3,000.00	-459.60	84.7%
200210 Private Lessons	11,728.27	12,000.00	-271.73	97.7%
200211 WSI Instructor	0.00	3,840.00	-3,840.00	0.0%
200212 Youth Instructor	50,326.09	69,000.00	-18,673.91	72.9%
200219 Running Club Coach	2,564.13	5,268.00	-2,703.87	48.7%
200220 Special Events	389.86	3,000.00	-2,610.14	13.0%
200221 Training	3,640.42	4,500.00	-859.58	80.9%
300301 Lifeguard	44,511.59	41,400.00	3,111.59	107.5%
300303 Sr. Lifeguards	36,865.05	41,400.00	-4,534.95	89.0%
400401 Head Coach	33,749.96	46,012.00	-12,262.04	73.4%
400402 Assist Coach	6,076.00	15,816.00	-9,740.00	38.4%
400403 Deck Coaches	21,234.90	12,060.00	9,174.90	176.1%
400404 Team Admin	4,407.00	10,140.00	-5,733.00	43.5%
500501 Director of Maintenance	41,102.38	44,000.00	-2,897.62	93.4%
500502 Janitorial Staff	21,387.00	34,320.00	-12,933.00	62.3%
500505 Shut Down Maintenance	457.59			
576.20.10 Salary & Wages - Other	-712.31			
Total 576.20.10 Salary & Wages	443,835.63	521,221.16	-77,385.53	85.2%
576.20.11 Payroll Benefits				
20.111 Retirement				
Head Coach	0.00	0.00	0.00	0.0%
20.111 Retirement - Other	3.67			
Total 20.111 Retirement	3.67	0.00	3.67	100.0%
20.112 Sick Pay				
Executive Director	-1,765.28			
Aquatics Director	393.07			
Maintenance Supervisor	392.10			
Head Coach	433.54			
Total 20.112 Sick Pay	-546.57			

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

	Jan - Dec 14	Budget	\$ Over Budget	% of Budget
20.113 Vacation				
Executive Director	-1,060.48	2,220.00	-3,280.48	-47.8%
Aquatics Director	393.07			
Head Coach	433.54	1,770.00	-1,336.46	24.5%
Director of Maintenance	392.10	1,428.00	-1,035.90	27.5%
20.113 Vacation - Other	0.00	1,380.00	-1,380.00	0.0%
Total 20.113 Vacation	<u>158.23</u>	<u>6,798.00</u>	<u>-6,639.77</u>	<u>2.3%</u>
Total 576.20.11 Payroll Benefits	-384.67	6,798.00	-7,182.67	-5.7%
576.20.12 Payroll Taxes	66,305.49	73,548.00	-7,242.51	90.2%
576.20.20 Personnel Benefits				
Emp Award Program	171.20	240.00	-68.80	71.3%
Emp Uniforms	1,190.49	1,500.00	-309.51	79.4%
Medical	32,622.42	29,000.00	3,622.42	112.5%
576.20.20 Personnel Benefits - Other	3,117.07			
Total 576.20.20 Personnel Benefits	<u>37,101.18</u>	<u>30,740.00</u>	<u>6,361.18</u>	<u>120.7%</u>
576.20.30 Minor Purchases				
20.31 JVMP				
Aerobic supplies	215.16	600.00	-384.84	35.9%
Cleaning & Sanitation	4,871.88	4,800.00	71.88	101.5%
First Aide supplies	451.25	600.00	-148.75	75.2%
Event Food	60.74			
Office supplies JVMP	2,563.83	4,800.00	-2,236.17	53.4%
Pool Chemicals	22,252.73	24,000.00	-1,747.27	92.7%
Pool supplies	3,016.91	3,600.00	-583.09	83.8%
20.31 JVMP - Other	6.06			
Total 20.31 JVMP	<u>33,438.56</u>	<u>38,400.00</u>	<u>-4,961.44</u>	<u>87.1%</u>
20.32 Swim Team				
NWAC Travel	3,795.28			
ST Awards & Incentives	936.35			
20.32 Swim Team - Other	4,509.92	1,200.00	3,309.92	375.8%
Total 20.32 Swim Team	<u>9,241.55</u>	<u>1,200.00</u>	<u>8,041.55</u>	<u>770.1%</u>
20.33 Vehicle Maintenance	2,782.21	3,000.00	-217.79	92.7%
20.34 Concession Expense				
JVMP Concession Supplies	6,309.46	6,000.00	309.46	105.2%
20.34 Concession Expense - Other	975.19			
Total 20.34 Concession Expense	<u>7,284.65</u>	<u>6,000.00</u>	<u>1,284.65</u>	<u>121.4%</u>
20.35 Sm Tools/Equip	82.85	1,200.00	-1,117.15	6.9%
20.36 Kayak Equip	990.55	1,000.00	-9.45	99.1%
Total 576.20.30 Minor Purchases	<u>53,820.37</u>	<u>50,800.00</u>	<u>3,020.37</u>	<u>105.9%</u>

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

	Jan - Dec 14	Budget	\$ Over Budget	% of Budget
576.20.40 Other Services				
20.41 Professional Services				
Accounting Consultant	0.00	2,185.00	-2,185.00	0.0%
Aerobics Instructors	275.00			
Security System - Annual	468.00	750.00	-282.00	62.4%
Bank Fees	6,060.03	7,200.00	-1,139.97	84.2%
Computer Maintenance	7,281.57	7,200.00	81.57	101.1%
Copy Machine Maint	1,158.43	800.00	358.43	144.8%
Dues & Memberships	1,160.85	675.00	485.85	172.0%
ARC Classes & Fees	5,529.11	6,000.00	-470.89	92.2%
HVAC PMS	0.00	3,000.00	-3,000.00	0.0%
JVMP Landscape Maint	1,860.68	1,200.00	660.68	155.1%
Legal	-796.59	24,000.00	-24,796.59	-3.3%
Payroll Processing	39,877.64	10,200.00	29,677.64	391.0%
Pest Control	347.84	347.84	0.00	100.0%
Porta-Potty	1,090.83	1,080.00	10.83	101.0%
20.41 Professional Services - Other	472.50			
Total 20.41 Professional Services	64,785.89	64,637.84	148.05	100.2%
20.42 Communication				
Advertising	696.25			
Internet & Telephone	2,227.57	1,500.00	727.57	148.5%
Postage	122.60	300.00	-177.40	40.9%
Cell Phone	4,344.71	4,200.00	144.71	103.4%
Total 20.42 Communication	7,391.13	6,000.00	1,391.13	123.2%
20.43 Travel	755.02	7,200.00	-6,444.98	10.5%
20.44 Advertising	-129.96			
20.46 Insurance	50,394.00	55,000.00	-4,606.00	91.6%
20.47 Utilities				
Boiler	56,127.83	48,000.00	8,127.83	116.9%
Electricity	38,716.17	42,000.00	-3,283.83	92.2%
Garbage	0.00	12,000.00	-12,000.00	0.0%
CVP Water	214.73			
Patron Water	14,150.25	10,800.00	3,350.25	131.0%
Pool Water/Garbage	17,676.60	10,000.00	7,676.60	176.8%
Spa Boiler	4,512.01	12,000.00	-7,487.99	37.6%
20.47 Utilities - Other	29.23			
Total 20.47 Utilities	131,426.82	134,800.00	-3,373.18	97.5%
20.48 NWPRD Repair & Maint	48,735.40	30,000.00	18,735.40	162.5%
20.49 Miscellaneous	1,727.83			
Total 576.20.40 Other Services	305,086.13	297,637.84	7,448.29	102.5%

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	Jan - Dec 14	Budget	\$ Over Budget	% of Budget
576.20.50 Intergovernmental				
Emp Adv Serv	0.00	720.00	-720.00	0.0%
Gov't Service Fees	11.00			
Refunds	3,806.40			
576.20.50 Intergovernmental - Other	<u>22,930.94</u>	<u>7,000.00</u>	<u>15,930.94</u>	<u>327.6%</u>
Total 576.20.50 Intergovernmental	<u>26,748.34</u>	<u>7,720.00</u>	<u>19,028.34</u>	<u>346.5%</u>
576.20.80 Park & Rec Services				
80.40 Non Aquatic Rec Prog				
Healthy Island Youth Initiative	-272.00			
Running Club Wages & Benefits	10.50			
Special Events/Programs	1,274.06	2,400.00	-1,125.94	53.1%
80.40 Non Aquatic Rec Prog - Other	<u>5.25</u>			
Total 80.40 Non Aquatic Rec Prog	<u>1,017.81</u>	<u>2,400.00</u>	<u>-1,382.19</u>	<u>42.4%</u>
80.41 Professional Services				
Landscape Maint	0.00	2,200.00	-2,200.00	0.0%
Mowing	1,755.52			
Total 80.41 Professional Services	<u>1,755.52</u>	<u>2,200.00</u>	<u>-444.48</u>	<u>79.8%</u>
80.42 Park development	260.00			
80.47 Utilities	<u>0.00</u>	<u>675.00</u>	<u>-675.00</u>	<u>0.0%</u>
Total 576.20.80 Park & Rec Services	<u>3,033.33</u>	<u>5,275.00</u>	<u>-2,241.67</u>	<u>57.5%</u>
Total 576.20 NWPRD Expenses	<u>935,545.80</u>	<u>993,740.00</u>	<u>-58,194.20</u>	<u>94.1%</u>
Total 570.00 RECREATION SERVICES	<u>935,545.80</u>	<u>993,740.00</u>	<u>-58,194.20</u>	<u>94.1%</u>
Total Expense	<u>935,735.60</u>	<u>993,740.00</u>	<u>-58,004.40</u>	<u>94.2%</u>
Net Ordinary Income	<u>-37,832.98</u>	<u>0.00</u>	<u>-37,832.98</u>	<u>100.0%</u>
Net Income	<u><u>-37,832.98</u></u>	<u><u>0.00</u></u>	<u><u>-37,832.98</u></u>	<u><u>100.0%</u></u>