

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

	Jan - Dec 05	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
310.00 LEVIES				
311.00 General Property Taxes	425,290.21	429,780.00	-4,489.79	99.0%
312.00 Timber Harvest Taxes	136.31	0.00	136.31	100.0%
Total 310.00 LEVIES	425,426.52	429,780.00	-4,353.48	99.0%
Carry Over	65,734.00	65,734.00	0.00	100.0%
330.00 Intergovernment Revenue				
330.10 City Beach	27,557.00	24,700.00	2,857.00	111.6%
Total 330.00 Intergovernment Revenue	27,557.00	24,700.00	2,857.00	111.6%
340.00 JVMP Revenue				
347.30 Fees				
31 Daily Admission	66,367.22	59,095.00	7,272.22	112.3%
33 Passes	20,515.36	17,000.00	3,515.36	120.7%
34 Punch Cards	23,361.13	20,000.00	3,361.13	116.8%
36 Kayak Lessons	7,818.29	7,500.00	318.29	104.2%
37 ARC Classes	7,827.97	8,000.00	-172.03	97.8%
38 Aerobics	13,411.55	11,300.00	2,111.55	118.7%
39 Swim Lessons	93,127.13	93,000.00	127.13	100.1%
40 Swim Team				
NWAC dues	49,225.75			
Masters	7,533.50	5,000.00	2,533.50	150.7%
Meet Host Revenue	657.77	1,000.00	-342.23	65.8%
40 Swim Team - Other	0.00	35,000.00	-35,000.00	0.0%
Total 40 Swim Team	57,417.02	41,000.00	16,417.02	140.0%
Total 347.30 Fees	289,845.67	256,895.00	32,950.67	112.8%
340.00 JVMP Revenue - Other	0.00	0.00	0.00	0.0%
Total 340.00 JVMP Revenue	289,845.67	256,895.00	32,950.67	112.8%
350.00 Recreation Revenue	0.00	12,000.00	-12,000.00	0.0%
360.00 Miscellaneous Revenue				
Other Misc Revenues	6,444.86	500.00	5,944.86	1,289.0%
361.00 Interest	465.07	200.00	265.07	232.5%
362.00 Rents & Concessions				
Private Party Rental	6,166.52			
Open Swim Party Rental	5,931.98	5,500.00	431.98	107.9%
Candy&Snacks	5,492.18	7,000.00	-1,507.82	78.5%
City Beach Candy	1,163.55	1,300.00	-136.45	89.5%
City Beach Soda	722.25	600.00	122.25	120.4%
Clover Valley Park	550.00	525.00	25.00	104.8%
OHHS	4,357.50	4,400.00	-42.50	99.0%
Kayaks City Beach	1,431.50	1,100.00	331.50	130.1%
Lockers	5,417.50	3,600.00	1,817.50	150.5%

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Pool Group Rentals	1,949.40	5,675.00	-3,725.60	34.4%
Retail	4,838.68	4,000.00	838.68	121.0%
Soda	1,762.78	1,200.00	562.78	146.9%
362.00 Rents & Concessions - Other	110.81			
Total 362.00 Rents & Concessions	39,894.65	34,900.00	4,994.65	114.3%
367.00 Contributions/Donations	93.00	1,000.00	-907.00	9.3%
369.00 Other Misc Revenues				
Cashier over/short	81.16	0.00	81.16	100.0%
NSF recovery	25.00	0.00	25.00	100.0%
Total 369.00 Other Misc Revenues	106.16	0.00	106.16	100.0%
Total 360.00 Miscellaneous Revenue	47,003.74	36,600.00	10,403.74	128.4%
370.00 Refunds	-1,061.16	-1,000.00	-61.16	106.1%
Total Income	854,505.77	824,709.00	29,796.77	103.6%
Gross Profit	854,505.77	824,709.00	29,796.77	103.6%
Expense				
570.00 RECREATION SERVICES				
576.20 NWPRD Expenses				
576.20.10 Salary & Wages				
100101 Executive Director	46,250.00	45,000.00	1,250.00	102.8%
100102 Aquatic Director	9,365.09	10,918.00	-1,552.91	85.8%
100104 Client Service Spc	34,149.74	28,917.00	5,232.74	118.1%
100105 Dir of Finance & Admin	12,347.56	12,829.00	-481.44	96.2%
100106 Dir of Client Services	6,139.39	15,039.00	-8,899.61	40.8%
100107 City Beach Cashier	2,224.98	3,400.00	-1,175.02	65.4%
100108 APC Aide	1,954.68	2,000.00	-45.32	97.7%
100110 Training	2,266.21	2,500.00	-233.79	90.6%
200201 Aerobics Inst JVMP	12,455.18	15,000.00	-2,544.82	83.0%
200204 Kayak Instructor SVC	2,108.88	1,900.00	208.88	111.0%
200205 PE Inst SVC	3,482.56	3,500.00	-17.44	99.5%
200206 Inst Trainer	1,103.56	1,300.00	-196.44	84.9%
200208 Kayak Inst JVMP	464.28	1,378.00	-913.72	33.7%
200210 Private Lessons	10,395.00	10,400.00	-5.00	100.0%
200212 Youth Instructor	52,104.63	37,592.00	14,512.63	138.6%
300301 Lifeguard	43,108.64	42,488.00	620.64	101.5%
300302 Asst Aquatic Director	12,349.97	10,918.00	1,431.97	113.1%
300303 Sr. Lifeguards	10,781.81	11,983.00	-1,201.19	90.0%
300304 City Beach Guards	8,367.48	12,763.00	-4,395.52	65.6%
300315 City Beach Safety Mon.	3,548.24			
400401 Head Coach	36,661.36	36,675.00	-13.64	100.0%
400402 Assist Coach	5,374.14	8,000.00	-2,625.86	67.2%
400403 Deck Coaches	4,363.74	3,000.00	1,363.74	145.5%
500501 Director of Maintenance	26,233.59	26,500.00	-266.41	99.0%

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	Jan - Dec 05	Budget	\$ Over Budget	% of Budget
500502 Janitorial Staff	18,989.82	25,000.00	-6,010.18	76.0%
500504 Leave of Absence Medical	3,452.76	1,500.00	1,952.76	230.2%
	12,342.57	12,000.00	342.57	102.9%
Total 576.20.10 Salary & Wages	382,385.86	382,500.00	-114.14	100.0%
576.20.11 Payroll Benefits				
20.111 Retirement				
Executive Director	200.00	0.00	200.00	100.0%
Head Coach	1,779.00	1,625.00	154.00	109.5%
Total 20.111 Retirement	1,979.00	1,625.00	354.00	121.8%
20.113 Vacation				
Executive Director	0.00	0.00	0.00	0.0%
Head Coach	0.00	0.00	0.00	0.0%
Director of Maintenance	0.00	0.00	0.00	0.0%
Total 20.113 Vacation	0.00	0.00	0.00	0.0%
Total 576.20.11 Payroll Benefits	1,979.00	1,625.00	354.00	121.8%
576.20.12 Payroll Taxes	40,396.20	42,734.00	-2,337.80	94.5%
576.20.20 Personnel Benefits				
Emp Award Program	0.00	350.00	-350.00	0.0%
Emp Uniforms	2,237.80	1,900.00	337.80	117.8%
Total 576.20.20 Personnel Benefits	2,237.80	2,250.00	-12.20	99.5%
576.20.30 Minor Purchases				
20.31 JVMP				
Aerobic supplies	507.87	500.00	7.87	101.6%
City Beach Lifeguards	167.50	200.00	-32.50	83.8%
Cleaning & Sanitation	3,415.86	3,275.00	140.86	104.3%
First Aide supplies	258.59	500.00	-241.41	51.7%
Event Food	0.00	300.00	-300.00	0.0%
Office supplies JVMP	2,758.56	2,600.00	158.56	106.1%
Pool Chemicals	13,938.66	13,800.00	138.66	101.0%
Pool supplies	5,940.87	5,500.00	440.87	108.0%
Total 20.31 JVMP	26,987.91	26,675.00	312.91	101.2%
20.32 Swim Team	2,502.58	2,500.00	2.58	100.1%
20.33 Vehicle Maintenance	1,390.80	1,500.00	-109.20	92.7%
20.34 Concession Expense	8,667.21	8,700.00	-32.79	99.6%
20.35 Sm Tools/Equip	118.68	500.00	-381.32	23.7%
20.36 Kayak Equip	1,534.18	1,500.00	34.18	102.3%
Total 576.20.30 Minor Purchases	41,201.36	41,375.00	-173.64	99.6%

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	Jan - Dec 05	Budget	\$ Over Budget	% of Budget
576.20.40 Other Services				
20.41 Professional Services				
Accounting Consultant	0.00	200.00	-200.00	0.0%
Aerobics Instructors	0.00	15,000.00	-15,000.00	0.0%
Security System - Annual	312.00	400.00	-88.00	78.0%
Bank Fees	3,284.76	2,000.00	1,284.76	164.2%
Collection fees	0.00	0.00	0.00	0.0%
Computer Maintenance	1,739.90	2,000.00	-260.10	87.0%
Copy Machine Maint	1,587.57	1,400.00	187.57	113.4%
Employee Advisory Service	720.00	700.00	20.00	102.9%
ARC Classes & Fees	1,755.64	1,800.00	-44.36	97.5%
HVAC PMS	4,591.77	5,000.00	-408.23	91.8%
JVMP Landscape Maint	1,053.48	1,200.00	-146.52	87.8%
Legal	1,854.00	2,000.00	-146.00	92.7%
Payroll Processing	6,593.97	6,300.00	293.97	104.7%
Pest Control	346.56	400.00	-53.44	86.6%
Total 20.41 Professional Services	23,839.65	38,400.00	-14,560.35	62.1%
20.42 Communication				
Internet & Telephone	1,109.95	1,100.00	9.95	100.9%
Postage	421.04	400.00	21.04	105.3%
Cell Phone	5,301.57	4,000.00	1,301.57	132.5%
20.42 Communication - Other	0.30			
Total 20.42 Communication	6,832.86	5,500.00	1,332.86	124.2%
20.43 Travel	3,644.94	4,700.00	-1,055.06	77.6%
20.44 Advertising	2,974.61	2,500.00	474.61	119.0%
20.45 Operating Rentals	592.94	400.00	192.94	148.2%
20.46 Insurance	27,587.00	24,300.00	3,287.00	113.5%
20.47 Utilities	112,022.84	114,925.00	-2,902.16	97.5%
20.48 NWPRD Repair & Maint	43,656.30	30,000.00	13,656.30	145.5%
20.49 Miscellaneous	1,593.50	1,400.00	193.50	113.8%
Total 576.20.40 Other Services	222,744.64	222,125.00	619.64	100.3%
576.20.50 Intergovernmental				
Gov't Service Fees	40,230.96	40,250.00	-19.04	100.0%
576.20.50 Intergovernmental - Other	2,138.47			
Total 576.20.50 Intergovernmental	42,369.43	40,250.00	2,119.43	105.3%
576.20.60 Capital Outlay				
Const of Fixed Assets	74,512.53	75,000.00	-487.47	99.4%
Total 576.20.60 Capital Outlay	74,512.53	75,000.00	-487.47	99.4%
576.20.80 Park & Rec Services				
80.40 Non Aquatic Rec Prog	4,518.79	5,000.00	-481.21	90.4%
80.41 Professional Services	1,736.35	2,000.00	-263.65	86.8%

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Accrual Basis

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

	<u>Jan - Dec 05</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
80.42 Park development	9,053.96	9,250.00	-196.04	97.9%
80.47 Utilities	1,500.97	600.00	900.97	250.2%
Total 576.20.80 Park & Rec Services	<u>16,810.07</u>	<u>16,850.00</u>	<u>-39.93</u>	<u>99.8%</u>
Total 576.20 NWPRD Expenses	<u>824,636.89</u>	<u>824,709.00</u>	<u>-72.11</u>	<u>100.0%</u>
Total 570.00 RECREATION SERVICES	<u>824,636.89</u>	<u>824,709.00</u>	<u>-72.11</u>	<u>100.0%</u>
Total Expense	<u>824,636.89</u>	<u>824,709.00</u>	<u>-72.11</u>	<u>100.0%</u>
Net Ordinary Income	<u>29,868.88</u>	<u>0.00</u>	<u>29,868.88</u>	<u>100.0%</u>
Net Income	<u><u>29,868.88</u></u>	<u><u>0.00</u></u>	<u><u>29,868.88</u></u>	<u><u>100.0%</u></u>