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03/19/18

Accrual Basis

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

| | Jan - Dec 04 | Budget | \$ Over Budget | % of Budget |
|---|--------------|------------|----------------|-------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 310.00 LEVIES | | | | |
| 311.00 General Property Taxes | 416,717.60 | 415,000.00 | 1,717.60 | 100.4% |
| 312.00 Timber Harvest Taxes | 179.86 | 120.00 | 59.86 | 149.9% |
| Total 310.00 LEVIES | 416,897.46 | 415,120.00 | 1,777.46 | 100.4% |
| Carry Over | 194,000.00 | 194,000.00 | 0.00 | 100.0% |
| 330.00 Intergovernment Revenue | | | | |
| 330.10 City Beach | 23,900.07 | 21,000.00 | 2,900.07 | 113.8% |
| Total 330.00 Intergovernment Revenue | 23,900.07 | 21,000.00 | 2,900.07 | 113.8% |
| 340.00 JVMP Revenue | | | | |
| 347.30 Fees | | | | |
| 31 Daily Admission | 48,235.37 | 40,000.00 | 8,235.37 | 120.6% |
| 33 Passes | 17,339.89 | 16,600.00 | 739.89 | 104.5% |
| 34 Punch Cards | 21,659.97 | 18,500.00 | 3,159.97 | 117.1% |
| 36 Kayak Lessons | 7,610.00 | 9,600.00 | -1,990.00 | 79.3% |
| 37 ARC Classes | 8,217.60 | 9,000.00 | -782.40 | 91.3% |
| 38 Aerobics | 11,655.16 | 11,000.00 | 655.16 | 106.0% |
| 39 Swim Lessons | | | | |
| Aquatot | 648.00 | | | |
| Private | 3,308.00 | | | |
| Youth | 77,717.25 | | | |
| 39 Swim Lessons - Other | 0.00 | 46,000.00 | -46,000.00 | 0.0% |
| Total 39 Swim Lessons | 81,673.25 | 46,000.00 | 35,673.25 | 177.6% |
| 40 Swim Team | | | | |
| NWAC dues | 36,400.67 | | | |
| Masters | 5,355.70 | 6,800.00 | -1,444.30 | 78.8% |
| Meet Host Revenue | 1,104.56 | 1,000.00 | 104.56 | 110.5% |
| 40 Swim Team - Other | 0.00 | 33,000.00 | -33,000.00 | 0.0% |
| Total 40 Swim Team | 42,860.93 | 40,800.00 | 2,060.93 | 105.1% |
| Total 347.30 Fees | 239,252.17 | 191,500.00 | 47,752.17 | 124.9% |
| Total 340.00 JVMP Revenue | 239,252.17 | 191,500.00 | 47,752.17 | 124.9% |
| 350.00 Recreation Revenue | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| 360.00 Miscellaneous Revenue | | | | |
| Other Misc Revenues | 6,818.68 | | | |
| 361.00 Interest | | | | |
| Investment Other | 0.00 | 0.00 | 0.00 | 0.0% |
| 361.00 Interest - Other | 51.07 | 1,000.00 | -948.93 | 5.1% |
| Total 361.00 Interest | 51.07 | 1,000.00 | -948.93 | 5.1% |

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

| | Jan - Dec 04 | Budget | \$ Over Budget | % of Budget |
|---|--------------|------------|----------------|-------------|
| 362.00 Rents & Concessions | | | | |
| Private Party Rental | 5,181.97 | | | |
| Open Swim Party Rental | 5,546.62 | 8,000.00 | -2,453.38 | 69.3% |
| Candy&Snacks | 8,547.78 | 7,500.00 | 1,047.78 | 114.0% |
| City Beach Candy | 1,357.45 | 3,000.00 | -1,642.55 | 45.2% |
| City Beach Soda | 620.00 | 600.00 | 20.00 | 103.3% |
| Clover Valley Park | 525.00 | 0.00 | 525.00 | 100.0% |
| OHHS | 5,172.50 | 4,000.00 | 1,172.50 | 129.3% |
| Kayaks City Beach | 1,133.00 | 1,200.00 | -67.00 | 94.4% |
| Lockers | 4,513.75 | 3,600.00 | 913.75 | 125.4% |
| Pool Group Rentals | 1,771.74 | 3,000.00 | -1,228.26 | 59.1% |
| Retail | 4,189.56 | 5,000.00 | -810.44 | 83.8% |
| Soda | 1,592.06 | 900.00 | 692.06 | 176.9% |
| Total 362.00 Rents & Concessions | 40,151.43 | 36,800.00 | 3,351.43 | 109.1% |
| 367.00 Contributions/Donations | 1,754.00 | 1,000.00 | 754.00 | 175.4% |
| 369.00 Other Misc Revenues | | | | |
| Cashier over/short | 53.50 | | | |
| NSF recovery | 25.00 | | | |
| 369.00 Other Misc Revenues - Other | 0.00 | 210.00 | -210.00 | 0.0% |
| Total 369.00 Other Misc Revenues | 78.50 | 210.00 | -131.50 | 37.4% |
| Total 360.00 Miscellaneous Revenue | 48,853.68 | 39,010.00 | 9,843.68 | 125.2% |
| 370.00 Refunds | -1,876.27 | -400.00 | -1,476.27 | 469.1% |
| Total Income | 921,027.11 | 880,230.00 | 40,797.11 | 104.6% |
| Gross Profit | 921,027.11 | 880,230.00 | 40,797.11 | 104.6% |
| Expense | | | | |
| 570.00 RECREATION SERVICES | | | | |
| 576.20 NWPRD Expenses | | | | |
| 576.20.10 Salary & Wages | | | | |
| 100101 Executive Director | 43,431.92 | 43,250.00 | 181.92 | 100.4% |
| 100102 Aquatic Director | 9,637.63 | 10,600.00 | -962.37 | 90.9% |
| 100104 Client Service Spc | 27,424.14 | 28,075.00 | -650.86 | 97.7% |
| 100105 Dir of Finance & Admin | 10,511.42 | 12,455.00 | -1,943.58 | 84.4% |
| 100106 Dir of Client Services | 14,809.48 | 13,900.00 | 909.48 | 106.5% |
| 100107 City Beach Cashier | 3,789.51 | 3,400.00 | 389.51 | 111.5% |
| 100108 APC Aide | 2,811.44 | 3,000.00 | -188.56 | 93.7% |
| 100110 Training | 3,295.76 | 2,150.00 | 1,145.76 | 153.3% |
| 200204 Kayak Instructor SVC | 1,984.92 | 1,800.00 | 184.92 | 110.3% |
| 200205 PE Inst SVC | 3,794.09 | 2,100.00 | 1,694.09 | 180.7% |
| 200206 Inst Trainer | 1,323.56 | 1,000.00 | 323.56 | 132.4% |
| 200208 Kayak Inst JVMP | 443.52 | 1,300.00 | -856.48 | 34.1% |
| 200210 Private Lessons | 5,987.25 | 6,000.00 | -12.75 | 99.8% |
| 200212 Youth Instructor | 43,208.64 | 44,000.00 | -791.36 | 98.2% |

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| 300301 Lifeguard | 42,252.25 | 36,750.00 | 5,502.25 | 115.0% |
| 300302 Asst Aquatic Director | 10,216.48 | 10,600.00 | -383.52 | 96.4% |
| 300303 Sr. Lifeguards | 12,064.00 | 13,450.00 | -1,386.00 | 89.7% |
| 300304 City Beach Guards | 12,383.28 | 11,100.00 | 1,283.28 | 111.6% |
| 400401 Head Coach | 34,411.00 | 34,370.00 | 41.00 | 100.1% |
| 400402 Assist Coach | 6,623.28 | 9,200.00 | -2,576.72 | 72.0% |
| 400403 Deck Coaches | 2,531.59 | 4,200.00 | -1,668.41 | 60.3% |
| 500501 Director of Maintenance | 24,080.46 | 24,370.00 | -289.54 | 98.8% |
| 500502 Janitorial Staff | 36,004.66 | 36,700.00 | -695.34 | 98.1% |
| 500504 Leave of Absence | 3,045.95 | 1,500.00 | 1,545.95 | 203.1% |
| Medical | 3,288.00 | 3,288.00 | 0.00 | 100.0% |
| 576.20.10 Salary & Wages - Other | -301.55 | | | |
| Total 576.20.10 Salary & Wages | 359,052.68 | 358,558.00 | 494.68 | 100.1% |
| 576.20.11 Payroll Benefits | | | | |
| 20.111 Retirement | | | | |
| Head Coach | 1,704.00 | | | |
| Total 20.111 Retirement | 1,704.00 | | | |
| 20.113 Vacation | | | | |
| Executive Director | -343.90 | 0.00 | -343.90 | 100.0% |
| Head Coach | -2,843.93 | 0.00 | -2,843.93 | 100.0% |
| 20.113 Vacation - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 20.113 Vacation | -3,187.83 | 0.00 | -3,187.83 | 100.0% |
| 576.20.11 Payroll Benefits - Other | 0.00 | 7,617.00 | -7,617.00 | 0.0% |
| Total 576.20.11 Payroll Benefits | -1,483.83 | 7,617.00 | -9,100.83 | -19.5% |
| 576.20.12 Payroll Taxes | 44,441.41 | 46,481.00 | -2,039.59 | 95.6% |
| 576.20.20 Personnel Benefits | | | | |
| Emp Award Program | 18.40 | 350.00 | -331.60 | 5.3% |
| Emp Uniforms | 1,011.55 | 900.00 | 111.55 | 112.4% |
| Total 576.20.20 Personnel Benefits | 1,029.95 | 1,250.00 | -220.05 | 82.4% |
| 576.20.30 Minor Purchases | | | | |
| 20.31 JVMP | | | | |
| Aerobic supplies | 0.00 | 200.00 | -200.00 | 0.0% |
| City Beach Lifeguards | 304.44 | 400.00 | -95.56 | 76.1% |
| Cleaning & Sanitation | 2,560.23 | 3,000.00 | -439.77 | 85.3% |
| First Aide supplies | 197.81 | 200.00 | -2.19 | 98.9% |
| Event Food | 286.37 | 300.00 | -13.63 | 95.5% |
| Office supplies JVMP | 3,080.54 | 2,200.00 | 880.54 | 140.0% |

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| | Jan - Dec 04 | Budget | \$ Over Budget | % of Budget |
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| Pool Chemicals | 11,783.19 | 13,800.00 | -2,016.81 | 85.4% |
| Pool supplies | 5,360.76 | 5,000.00 | 360.76 | 107.2% |
| Total 20.31 JVMP | 23,573.34 | 25,100.00 | -1,526.66 | 93.9% |
| 20.32 Swim Team | 3,192.39 | 4,000.00 | -807.61 | 79.8% |
| 20.33 Vehicle Maintenance | 1,298.07 | 1,200.00 | 98.07 | 108.2% |
| 20.34 Concession Expense | 8,643.03 | 6,650.00 | 1,993.03 | 130.0% |
| 20.35 Sm Tools/Equip | 530.00 | 800.00 | -270.00 | 66.3% |
| 20.36 Kayak Equip | 1,486.78 | 1,500.00 | -13.22 | 99.1% |
| Total 576.20.30 Minor Purchases | 38,723.61 | 39,250.00 | -526.39 | 98.7% |
| 576.20.40 Other Services | | | | |
| 20.41 Professional Services | | | | |
| Accounting Consultant | 217.00 | 800.00 | -583.00 | 27.1% |
| Aerobics Instructors | 14,972.12 | 11,000.00 | 3,972.12 | 136.1% |
| Security System - Annual | 312.00 | 600.00 | -288.00 | 52.0% |
| Bank Fees | 2,136.16 | 1,400.00 | 736.16 | 152.6% |
| Collection fees | 0.00 | 80.00 | -80.00 | 0.0% |
| Computer Maintenance | 2,395.61 | 2,500.00 | -104.39 | 95.8% |
| Copy Machine Maint | 1,470.30 | 900.00 | 570.30 | 163.4% |
| Employee Advisory Service | 600.00 | 720.00 | -120.00 | 83.3% |
| ARC Classes & Fees | 3,406.25 | 3,500.00 | -93.75 | 97.3% |
| HVAC PMS | 3,628.40 | 3,000.00 | 628.40 | 120.9% |
| JVMP Landscape Maint | 822.00 | 1,200.00 | -378.00 | 68.5% |
| Legal | 4,362.18 | 2,500.00 | 1,862.18 | 174.5% |
| Payroll Processing | 6,109.61 | 6,000.00 | 109.61 | 101.8% |
| Pest Control | 346.56 | 360.00 | -13.44 | 96.3% |
| Porta-Potty | 374.84 | | | |
| Total 20.41 Professional Services | 41,153.03 | 34,560.00 | 6,593.03 | 119.1% |
| 20.42 Communication | | | | |
| Internet & Telephone | 1,010.86 | 800.00 | 210.86 | 126.4% |
| Postage | 404.70 | 400.00 | 4.70 | 101.2% |
| Cell Phone | 3,877.73 | 3,000.00 | 877.73 | 129.3% |
| Total 20.42 Communication | 5,293.29 | 4,200.00 | 1,093.29 | 126.0% |
| 20.43 Travel | 3,726.23 | 5,000.00 | -1,273.77 | 74.5% |
| 20.44 Advertising | 1,780.19 | 3,500.00 | -1,719.81 | 50.9% |
| 20.45 Operating Rentals | 35.74 | 400.00 | -364.26 | 8.9% |
| 20.46 Insurance | 25,816.24 | 21,950.00 | 3,866.24 | 117.6% |
| 20.47 Utilities | 99,381.09 | 100,200.00 | -818.91 | 99.2% |
| 20.48 NWPRD Repair & Maint | 25,680.64 | 30,000.00 | -4,319.36 | 85.6% |
| 20.49 Miscellaneous | 1,594.66 | 2,000.00 | -405.34 | 79.7% |
| Total 576.20.40 Other Services | 204,461.11 | 201,810.00 | 2,651.11 | 101.3% |

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| | <u>Jan - Dec 04</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--|-------------------------|--------------------|-------------------------|----------------------|
| 576.20.50 Intergovernmental | | | | |
| Gov't Service Fees | 751.00 | 1,000.00 | -249.00 | 75.1% |
| Total 576.20.50 Intergovernmental | <u>751.00</u> | <u>1,000.00</u> | <u>-249.00</u> | <u>75.1%</u> |
| 576.20.60 Capital Outlay | | | | |
| Const of Fixed Assets | 196,798.10 | 216,964.00 | -20,165.90 | 90.7% |
| Total 576.20.60 Capital Outlay | <u>196,798.10</u> | <u>216,964.00</u> | <u>-20,165.90</u> | <u>90.7%</u> |
| 576.20.80 Park & Rec Services | | | | |
| 80.40 Non Aquatic Rec Prog | 153.63 | 5,000.00 | -4,846.37 | 3.1% |
| 80.41 Professional Services | | | | |
| Landscape Maint | 1,797.78 | | | |
| 80.41 Professional Services - Other | <u>0.00</u> | <u>1,800.00</u> | <u>-1,800.00</u> | <u>0.0%</u> |
| Total 80.41 Professional Services | <u>1,797.78</u> | <u>1,800.00</u> | <u>-2.22</u> | <u>99.9%</u> |
| 80.47 Utilities | <u>0.00</u> | <u>500.00</u> | <u>-500.00</u> | <u>0.0%</u> |
| Total 576.20.80 Park & Rec Services | <u>1,951.41</u> | <u>7,300.00</u> | <u>-5,348.59</u> | <u>26.7%</u> |
| Total 576.20 NWPRD Expenses | <u>845,725.44</u> | <u>880,230.00</u> | <u>-34,504.56</u> | <u>96.1%</u> |
| Total 570.00 RECREATION SERVICES | <u>845,725.44</u> | <u>880,230.00</u> | <u>-34,504.56</u> | <u>96.1%</u> |
| Total Expense | <u>845,725.44</u> | <u>880,230.00</u> | <u>-34,504.56</u> | <u>96.1%</u> |
| Net Ordinary Income | <u>75,301.67</u> | <u>0.00</u> | <u>75,301.67</u> | <u>100.0%</u> |
| Net Income | <u><u>75,301.67</u></u> | <u><u>0.00</u></u> | <u><u>75,301.67</u></u> | <u><u>100.0%</u></u> |