

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

	Jan - Jun 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
310.00 LEVIES				
311.00 General Property Taxes	463,178.22	840,000.00	-376,821.78	55.1%
312.00 Timber Harvest Taxes	7.35			
Total 310.00 LEVIES	463,185.57	840,000.00	-376,814.43	55.1%
340.00 JVMP Revenue				
347.30 Fees				
31 Daily Admission	26,804.94	68,779.15	-41,974.21	39.0%
33 Passes	718.06	11,335.42	-10,617.36	6.3%
34 Punch Cards	350.52	5,021.65	-4,671.13	7.0%
36 Kayak Lessons	0.00	3,357.00	-3,357.00	0.0%
37 ARC Classes	3,333.00	3,340.05	-7.05	99.8%
38 Aerobics	2,391.54	5,807.17	-3,415.63	41.2%
39 Swim Lessons				
School Group	0.00	3,200.00	-3,200.00	0.0%
Private	0.00	7,114.02	-7,114.02	0.0%
Youth	0.00	35,388.62	-35,388.62	0.0%
Total 39 Swim Lessons	0.00	45,702.64	-45,702.64	0.0%
Total 347.30 Fees	33,598.06	143,343.08	-109,745.02	23.4%
Total 340.00 JVMP Revenue	33,598.06	143,343.08	-109,745.02	23.4%
350.00 Recreation Revenue				
Splash Camp	0.00	2,700.00	-2,700.00	0.0%
Special Events/Programs	-91.30	1,400.00	-1,491.30	-6.5%
Total 350.00 Recreation Revenue	-91.30	4,100.00	-4,191.30	-2.2%
360.00 Miscellaneous Revenue				
Prepaid Accounts	208.56			
Other Misc Revenues	221.10			
362.00 Rents & Concessions				
Private Party Rental	1,593.90	2,416.93	-823.03	65.9%
Open Swim Party Rental	1,437.96	3,320.69	-1,882.73	43.3%
Viewing Room Rental	110.40	250.00	-139.60	44.2%
Candy&Snacks	1,004.25	5,960.47	-4,956.22	16.8%
Clover Valley Park	0.00	1,300.00	-1,300.00	0.0%
OHHS	7,154.12	13,500.00	-6,345.88	53.0%
BHBC	2,259.76	5,800.00	-3,540.24	39.0%
Lockers	1,016.25	2,219.00	-1,202.75	45.8%

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Pool Group Rentals	1,094.79	353.83	740.96	309.4%
Retail	62.79	1,227.59	-1,164.80	5.1%
Total 362.00 Rents & Concessions	15,734.22	36,348.51	-20,614.29	43.3%
367.00 Contributions/Donations	15,002.27			
369.00 Other Misc Revenues	1.92			
Cashier over/short	1.92			
Total 369.00 Other Misc Revenues	1.92			
Total 360.00 Miscellaneous Revenue	31,168.07	36,348.51	-5,180.44	85.7%
Total Income	527,860.40	1,023,791.59	-495,931.19	51.6%
Gross Profit	527,860.40	1,023,791.59	-495,931.19	51.6%
Expense				
Payroll Expenses	2,648.36			
570.00 RECREATION SERVICES				
576.20 NWPRD Expenses				
576.20.10 Salary & Wages				
Unemployment Paid to ESD	101.98			
100101 Executive Director	13,900.00	58,432.00	-44,532.00	23.8%
100102 Aquatic Director	2,016.00	11,282.97	-9,266.97	17.9%
100104 Client Service Spc	10,711.16	36,367.26	-25,656.10	29.5%
100105 Dir of Finance & Admin	12,158.04	22,425.00	-10,266.96	54.2%
100106 Dir of Client Services	7,323.34	18,257.75	-10,934.41	40.1%
200201 Aerobics Inst JYMP	1,165.25	7,649.87	-6,484.62	15.2%
200207 Lifeguard Training Instr	0.00	944.55	-944.55	0.0%
200208 Kayak Inst JYMP	1,105.00	1,427.01	-322.01	77.4%
200210 Private Lessons	0.00	3,389.24	-3,389.24	0.0%
200212 Youth Instructor	0.00	23,183.53	-23,183.53	0.0%
200221 Training	111.75	4,000.00	-3,888.25	2.8%
300301 Lifeguard	20,403.16	50,238.01	-29,834.85	40.6%
300303 Sr. Lifeguards	1,589.50	13,170.05	-11,580.55	12.1%
500501 Director of Maintenance	8,550.00	36,000.00	-27,450.00	23.8%
500502 Janitorial Staff	5,954.00	30,000.00	-24,046.00	19.8%
500505 Shut Down Maintenance	2,302.14	500.00	1,802.14	460.4%
Total 576.20.10 Salary & Wages	87,391.32	317,267.24	-229,875.92	27.5%
576.20.11 Payroll Benefits				
20.112 Sick Pay	0.00	4,530.00	-4,530.00	0.0%

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20.113 Vacation				
Director of Finance	0.00	540.00	-540.00	0.0%
Director of Client Services	0.00	112.00	-112.00	0.0%
Total 20.113 Vacation	0.00	652.00	-652.00	0.0%
Total 576.20.11 Payroll Benefits	0.00	5,182.00	-5,182.00	0.0%
576.20.12 Payroll Taxes				
Social Security	5,576.03			
Medicare	1,304.07			
Quarterly L & I	2,579.88			
576.20.12 Payroll Taxes - Other	0.00	45,000.00	-45,000.00	0.0%
Total 576.20.12 Payroll Taxes	9,459.98	45,000.00	-35,540.02	21.0%
576.20.20 Personnel Benefits				
Cell phone	160.00	500.00	-340.00	32.0%
Emp Award Program	0.00	240.00	-240.00	0.0%
Emp Uniforms	628.72	1,000.00	-371.28	62.9%
Total 576.20.20 Personnel Benefits	788.72	1,740.00	-951.28	45.3%
576.20.30 Minor Purchases				
20.31 JVMP				
Major Equipment Purchase	380.00	30,000.00	-29,620.00	1.3%
Aquatics Equipment	929.47	1,000.00	-70.53	92.9%
Retail Expense	0.00	800.00	-800.00	0.0%
Aerobic supplies	0.00	1,000.00	-1,000.00	0.0%
Cleaning & Sanitation	582.14	7,000.00	-6,417.86	8.3%
First Aide supplies	0.00	500.00	-500.00	0.0%
Event Food	0.00	300.00	-300.00	0.0%
Office supplies JVMP	189.45	1,200.00	-1,010.55	15.8%
Pool Chemicals	11,272.45	18,000.00	-6,727.55	62.6%
Pool supplies	732.60	30.00	702.60	2,442.0%
20.31 JVMP - Other	108.69			
Total 20.31 JVMP	14,194.80	59,830.00	-45,635.20	23.7%
20.33 Vehicle Maintenance				
Repair	317.21	1,000.00	-682.79	31.7%
Fuel Expense	0.00	500.00	-500.00	0.0%
Total 20.33 Vehicle Maintenance	317.21	1,500.00	-1,182.79	21.1%
20.34 Concession Expense	0.00	3,300.00	-3,300.00	0.0%

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20.35 Sm Tools/Equip	1,241.12	500.00	741.12	248.2%
20.36 Kayak Equip	1.73	650.00	-648.27	0.3%
576.20.30 Minor Purchases - Other	322.21	3,045.00	-2,722.79	10.6%
Total 576.20.30 Minor Purchases	16,077.07	68,825.00	-52,747.93	23.4%
576.20.40 Other Services				
20.41 Professional Services				
Web Hosting	0.00	150.00	-150.00	0.0%
Training Courses & Tuition	0.00	2,000.00	-2,000.00	0.0%
IT Service Contract	543.52	2,250.00	-1,706.48	24.2%
POS System	0.00	1,680.00	-1,680.00	0.0%
Emp Background Checks	0.00	500.00	-500.00	0.0%
Credit Card Processing	0.00	3,805.14	-3,805.14	0.0%
Accounting Consultant	0.00	24,000.00	-24,000.00	0.0%
Security System - Annual	468.00	468.00	0.00	100.0%
Security System - Service Calls	225.51	500.00	-274.49	45.1%
Bank Fees	0.00	500.00	-500.00	0.0%
Computer Maintenance	965.61	2,500.00	-1,534.39	38.6%
Copy Machine Maint	33.96	700.00	-666.04	4.9%
Dues & Memberships	0.00	635.00	-635.00	0.0%
ARC Classes & Fees	0.00	1,427.54	-1,427.54	0.0%
HVAC PMS	4,159.94	3,200.00	959.94	130.0%
JVMP Landscape Maint	279.82	1,358.00	-1,078.18	20.6%
Legal	0.00	1,200.00	-1,200.00	0.0%
Payroll Processing	545.20	2,400.00	-1,854.80	22.7%
Pest Control	180.44	400.00	-219.56	45.1%
Porta-Potty	400.00	1,546.45	-1,146.45	25.9%
Total 20.41 Professional Services	7,802.00	51,220.13	-43,418.13	15.2%
20.42 Communication				
Email	0.00	900.00	-900.00	0.0%
Advertising	205.29	5,000.00	-4,794.71	4.1%
Internet & Telephone	1,136.92	3,360.00	-2,223.08	33.8%
Postage	0.00	200.00	-200.00	0.0%
Total 20.42 Communication	1,342.21	9,460.00	-8,117.79	14.2%
20.43 Travel	1,001.68	1,200.00	-198.32	83.5%
20.46 Insurance	28,464.36	90,000.00	-61,535.64	31.6%

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	Jan - Jun 19	Budget	\$ Over Budget	% of Budget
20.47 Utilities				
Boiler	22,225.72	60,000.00	-37,774.28	37.0%
Electricity	15,665.41	48,000.00	-32,334.59	32.6%
Garbage	58.00			
CVP Water	478.32	744.26	-265.94	64.3%
Patron Water	8,381.28	11,070.73	-2,689.45	75.7%
Pool Water/Garbage	6,642.76	22,948.42	-16,305.66	28.9%
Spa Boiler	3,800.93	8,400.00	-4,599.07	45.2%
Total 20.47 Utilities	57,252.42	151,163.41	-93,910.99	37.9%
20.48 NWPDR Repair & Maint				
Clover Valley Ball Fields	10,760.90	10,000.00	760.90	107.6%
Clover Valley Dog Park	242.87	5,000.00	-4,757.13	4.9%
20.48 NWPDR Repair & Maint - Other	187,716.19	115,000.00	72,716.19	163.2%
Total 20.48 NWPDR Repair & Maint	198,719.96	130,000.00	68,719.96	152.9%
20.49 Miscellaneous	30.00			
Total 576.20.40 Other Services	294,612.63	433,043.54	-138,430.91	68.0%
576.20.50 Intergovernmental				
Clean Water Utility	117.39	427.27	-309.88	27.5%
Emp Adv Serv	0.00	194.10	-194.10	0.0%
Election services	0.00	12,000.00	-12,000.00	0.0%
Gov't Service Fees	815.00	11.00	804.00	7,409.1%
Refunds	592.00	3,000.00	-2,408.00	19.7%
Water Rec Facility Permit	0.00	741.00	-741.00	0.0%
576.20.50 Intergovernmental - Other	65.60			
Total 576.20.50 Intergovernmental	1,589.99	16,373.37	-14,783.38	9.7%
576.20.80 Park & Rec Services				
80.40 Non Aquatic Rec Prog	0.00	1,500.00	-1,500.00	0.0%
Special Events/Programs	0.00	1,500.00	-1,500.00	0.0%
Total 80.40 Non Aquatic Rec Prog	0.00	1,500.00	-1,500.00	0.0%
Total 576.20.80 Park & Rec Services	409,919.71	888,931.15	-479,011.44	46.1%
Total 576.20 NWPDR Expenses	409,919.71	888,931.15	-479,011.44	46.1%
Total 570.00 RECREATION SERVICES	412,568.07	888,931.15	-476,363.08	46.4%
Total Expense	115,292.33	134,860.44	-19,568.11	85.5%
Net Ordinary Income	115,292.33	134,860.44	-19,568.11	85.5%
Net Income			-19,568.11	85.5%