

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

7:02 PM
07/17/19
Accrual Basis

	Jun 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
310.00 LEVIES	5,332.83	0.00	5,332.83	100.0%
311.00 General Property Taxes				
Total 310.00 LEVIES	5,332.83	0.00	5,332.83	100.0%
340.00 JVMP Revenue				
347.30 Fees				
31 Daily Admission	2,563.34	0.00	2,563.34	100.0%
33 Passes	718.06	0.00	718.06	100.0%
34 Punch Cards	319.24	0.00	319.24	100.0%
36 Kayak Lessons	0.00	0.00	0.00	0.0%
37 ARC Classes	0.00	0.00	0.00	0.0%
38 Aerobics	379.04	0.00	379.04	100.0%
39 Swim Lessons				
School Group	0.00	0.00	0.00	0.0%
Private	0.00	0.00	0.00	0.0%
Youth	0.00	0.00	0.00	0.0%
Total 39 Swim Lessons	0.00	0.00	0.00	0.0%
Total 347.30 Fees	3,979.68	0.00	3,979.68	100.0%
Total 340.00 JVMP Revenue	3,979.68	0.00	3,979.68	100.0%
350.00 Recreation Revenue				
Splash Camp	0.00	0.00	0.00	0.0%
Special Events/Programs	0.00	0.00	0.00	0.0%
Total 350.00 Recreation Revenue	0.00	0.00	0.00	0.0%
360.00 Miscellaneous Revenue				
Prepaid Accounts	158.65			
Other Misc Revenues	221.10			
362.00 Rents & Concessions				
Private Party Rental	0.00	0.00	0.00	0.0%
Open Swim Party Rental	239.20	0.00	239.20	100.0%
Viewing Room Rental	13.80	0.00	13.80	100.0%
Candy&Snacks	55.00	0.00	55.00	100.0%
Clover Valley Park	0.00	0.00	0.00	0.0%
OHHS	0.00	0.00	0.00	0.0%
BHBC	0.00	0.00	0.00	0.0%
Lockers	154.50	0.00	154.50	100.0%

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Pool Group Rentals	0.00	0.00	0.00	0.0%
Retail	40.48	0.00	40.48	100.0%
Total 362.00 Rents & Concessions	502.98	0.00	502.98	100.0%
367.00 Contributions/Donations	1,587.60			
369.00 Other Misc Revenues	2.32			
Cashier over/short	2.32			
Total 369.00 Other Misc Revenues	2.32			
Total 360.00 Miscellaneous Revenue	2,472.65	0.00	2,472.65	100.0%
Total Income	11,785.16	0.00	11,785.16	100.0%
Gross Profit	11,785.16	0.00	11,785.16	100.0%
Expense				
Payroll Expenses	771.46			
570.00 RECREATION SERVICES				
576.20 NWPRD Expenses				
576.20.10 Salary & Wages				
100101 Executive Director	3,900.00	0.00	3,900.00	100.0%
100102 Aquatic Director	2,016.00	0.00	2,016.00	100.0%
100104 Client Service Spc	0.00	0.00	0.00	0.0%
100105 Dir of Finance & Admin	3,670.91	0.00	3,670.91	100.0%
100106 Dir of Client Services	228.33	0.00	228.33	100.0%
200201 Aerobics Inst JVMP	0.00	0.00	0.00	0.0%
200207 Lifeguard Training Instr	0.00	0.00	0.00	0.0%
200208 Kayak Inst JVMP	1,105.00	0.00	1,105.00	100.0%
200210 Private Lessons	0.00	0.00	0.00	0.0%
200212 Youth Instructor	0.00	0.00	0.00	0.0%
200221 Training	48.75	0.00	48.75	100.0%
300301 Lifeguard	369.94	0.00	369.94	100.0%
300303 Sr. Lifeguards	270.00	0.00	270.00	100.0%
500501 Director of Maintenance	4,324.50	0.00	4,324.50	100.0%
500502 Janitorial Staff	1,777.75	0.00	1,777.75	100.0%
500505 Shut Down Maintenance	1,151.64	0.00	1,151.64	100.0%
Total 576.20.10 Salary & Wages	18,862.82	0.00	18,862.82	100.0%
576.20.11 Payroll Benefits				
20.112 Sick Pay	0.00	0.00	0.00	0.0%

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20.113 Vacation				
Director of Finance	0.00	0.00	0.00	0.0%
Director of Client Services	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	0.00	0.00	0.00	0.0%
576.20.12 Payroll Taxes				
Social Security	1,217.29			
Medicare	284.69			
Quarterly L & I	612.50			
576.20.12 Payroll Taxes - Other	0.00	0.00	0.00	0.0%
Total 576.20.12 Payroll Taxes	2,114.48	0.00	2,114.48	100.0%
576.20.20 Personnel Benefits				
Cell phone	0.00	0.00	0.00	0.0%
Emp Award Program	0.00	0.00	0.00	0.0%
Emp Uniforms	585.35	0.00	585.35	100.0%
Total 576.20.20 Personnel Benefits	585.35	0.00	585.35	100.0%
576.20.30 Minor Purchases				
20.31 JVMP				
Major Equipment Purchase	380.00	0.00	380.00	100.0%
Aquatics Equipment	929.47	0.00	929.47	100.0%
Retail Expense	0.00	0.00	0.00	0.0%
Aerobic supplies	0.00	0.00	0.00	0.0%
Cleaning & Sanitation	578.56	0.00	578.56	100.0%
First Aide supplies	0.00	0.00	0.00	0.0%
Event Food	0.00	0.00	0.00	0.0%
Office supplies JVMP	160.16	0.00	160.16	100.0%
Pool Chemicals	7,040.45	0.00	7,040.45	100.0%
Pool supplies	617.08	0.00	617.08	100.0%
20.31 JVMP - Other	108.69	0.00	108.69	100.0%
Total 20.31 JVMP	9,814.41	0.00	9,814.41	100.0%
20.33 Vehicle Maintenance				
Repair	317.21	0.00	317.21	100.0%
Fuel Expense	0.00	0.00	0.00	0.0%
Total 20.33 Vehicle Maintenance	317.21	0.00	317.21	100.0%
20.34 Concession Expense	0.00	0.00	0.00	0.0%

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20.35 Sm Tools/Equip	786.65	0.00	786.65	100.0%
20.36 Kayak Equip	1.73	0.00	1.73	100.0%
576.20.30 Minor Purchases - Other	322.21	0.00	322.21	100.0%
Total 576.20.30 Minor Purchases	11,242.21	0.00	11,242.21	100.0%
576.20.40 Other Services				
20.41 Professional Services				
Web Hosting	0.00	0.00	0.00	0.0%
Training Courses & Tuition	0.00	0.00	0.00	0.0%
IT Service Contract	54.36	0.00	54.36	100.0%
POS System	0.00	0.00	0.00	0.0%
Emp Background Checks	0.00	0.00	0.00	0.0%
Credit Card Processing	0.00	0.00	0.00	0.0%
Accounting Consultant	0.00	0.00	0.00	0.0%
Security System - Annual	0.00	0.00	0.00	0.0%
Security System - Service Calls	225.51	0.00	225.51	100.0%
Bank Fees	0.00	0.00	0.00	0.0%
Computer Maintenance	0.00	0.00	0.00	0.0%
Copy Machine Maint	0.00	0.00	0.00	0.0%
Dues & Memberships	0.00	0.00	0.00	0.0%
ARC Classes & Fees	0.00	0.00	0.00	0.0%
HVAC PMS	4,159.94	0.00	4,159.94	100.0%
JVMP Landscape Maint	279.82	0.00	279.82	100.0%
Legal	0.00	0.00	0.00	0.0%
Payroll Processing	0.00	0.00	0.00	0.0%
Pest Control	0.00	0.00	0.00	0.0%
Porta-Potty	200.00	0.00	200.00	100.0%
Total 20.41 Professional Services	4,919.63	0.00	4,919.63	100.0%
20.42 Communication				
Email	0.00	0.00	0.00	0.0%
Advertising	0.00	0.00	0.00	0.0%
Internet & Telephone	197.40	0.00	197.40	100.0%
Postage	0.00	0.00	0.00	0.0%
Total 20.42 Communication	197.40	0.00	197.40	100.0%
20.43 Travel	74.97	0.00	74.97	100.0%
20.46 Insurance	9,565.89	0.00	9,565.89	100.0%

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	Jun 19	Budget	\$ Over Budget	% of Budget
20.47 Utilities				
Boiler	1,860.71	0.00	1,860.71	100.0%
Electricity	1,072.87	0.00	1,072.87	100.0%
Garbage	58.00			
CVP Water	106.18	0.00	106.18	100.0%
Patron Water	1,878.12	0.00	1,878.12	100.0%
Pool Water/Garbage	681.68	0.00	681.68	100.0%
Spa Boiler	292.39	0.00	292.39	100.0%
Total 20.47 Utilities	5,949.95	0.00	5,949.95	100.0%
20.48 NWPRD Repair & Maint				
Clover Valley Ball Fields	10,608.72	0.00	10,608.72	100.0%
Clover Valley Dog Park	30.74	0.00	30.74	100.0%
20.48 NWPRD Repair & Maint - Other	40,234.19	0.00	40,234.19	100.0%
Total 20.48 NWPRD Repair & Maint	50,873.65	0.00	50,873.65	100.0%
20.49 Miscellaneous	30.00			
Total 576.20.40 Other Services	71,611.49	0.00	71,611.49	100.0%
576.20.50 Intergovernmental				
Clean Water Utility	0.00	0.00	0.00	0.0%
Emp Adv Serv	0.00	0.00	0.00	0.0%
Election services	0.00	0.00	0.00	0.0%
Gov't Service Fees	0.00	0.00	0.00	0.0%
Refunds	0.00	0.00	0.00	0.0%
Water Rec Facility Permit	0.00	0.00	0.00	0.0%
576.20.50 Intergovernmental - Other	65.60	0.00	65.60	100.0%
Total 576.20.50 Intergovernmental	65.60	0.00	65.60	100.0%
576.20.80 Park & Rec Services				
80.40 Non Aquatic Rec Prog				
Special Events/Programs	0.00	0.00	0.00	0.0%
Total 80.40 Non Aquatic Rec Prog	0.00	0.00	0.00	0.0%
Total 576.20.80 Park & Rec Services	104,481.95	0.00	104,481.95	100.0%
Total 576.20 NWPRD Expenses	104,481.95	0.00	104,481.95	100.0%
Total 570.00 RECREATION SERVICES	105,253.41	0.00	105,253.41	100.0%
Total Expense	-93,468.25	0.00	-93,468.25	100.0%
Net Ordinary Income	-93,468.25	0.00	-93,468.25	100.0%
Net Income	-93,468.25	0.00	-93,468.25	100.0%