

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

7:01 PM
07/17/19
Accrual Basis

	May 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
310.00 LEVIES				
311.00 General Property Taxes	58,508.41	0.00	58,508.41	100.0%
312.00 Timber Harvest Taxes	7.35			
Total 310.00 LEVIES	58,515.76	0.00	58,515.76	100.0%
340.00 JVMP Revenue				
347.30 Fees				
31 Daily Admission	1,412.00	0.00	1,412.00	100.0%
33 Passes	0.00	0.00	0.00	0.0%
34 Punch Cards	0.00	0.00	0.00	0.0%
36 Kayak Lessons	0.00	0.00	0.00	0.0%
37 ARC Classes	0.00	0.00	0.00	0.0%
38 Aerobics	0.00	0.00	0.00	0.0%
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	1,412.00	0.00	1,412.00	100.0%
Total 340.00 JVMP Revenue	1,412.00	0.00	1,412.00	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				
362.00 Rents & Concessions				
Private Party Rental	0.00	0.00	0.00	0.0%
Open Swim Party Rental	0.00	0.00	0.00	0.0%
Viewing Room Rental	0.00	0.00	0.00	0.0%
Candy&Snacks	0.00	0.00	0.00	0.0%
Clover Valley Park	0.00	0.00	0.00	0.0%
OHHS	0.00	0.00	0.00	0.0%
BHBC	546.83	0.00	546.83	100.0%
Lockers	0.00	0.00	0.00	0.0%

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

	May 19	Budget	\$ Over Budget	% of Budget
Pool Group Rentals	0.00	0.00	0.00	0.0%
Retail	0.00	0.00	0.00	0.0%
Total 362.00 Rents & Concessions	546.83	0.00	546.83	100.0%
Total 360.00 Miscellaneous Revenue	546.83	0.00	546.83	100.0%
Total Income	60,474.59	0.00	60,474.59	100.0%
Gross Profit	60,474.59	0.00	60,474.59	100.0%
Expense				
Payroll Expenses	1,299.41			
570.00 RECREATION SERVICES				
576.20 NWPRD Expenses				
576.20.10 Salary & Wages				
Unemployment Paid to ESD	45.50			
100101 Executive Director	2,000.00	0.00	2,000.00	100.0%
100102 Aquatic Director	0.00	0.00	0.00	0.0%
100104 Client Service Spc	0.00	0.00	0.00	0.0%
100105 Dir of Finance & Admin	2,042.50	0.00	2,042.50	100.0%
100106 Dir of Client Services	1,021.25	0.00	1,021.25	100.0%
200201 Aerobics Inst. JVMP	48.75	0.00	48.75	100.0%
200207 Lifeguard Training Instr	0.00	0.00	0.00	0.0%
200208 Kayak Inst. JVMP	0.00	0.00	0.00	0.0%
200210 Private Lessons	0.00	0.00	0.00	0.0%
200212 Youth Instructor	0.00	0.00	0.00	0.0%
200221 Training	0.00	0.00	0.00	0.0%
300301 Lifeguard	0.00	0.00	0.00	0.0%
300303 Sr. Lifeguards	0.00	0.00	0.00	0.0%
500501 Director of Maintenance	3,231.00	0.00	3,231.00	100.0%
500502 Janitorial Staff	939.25	0.00	939.25	100.0%
500505 Shut Down Maintenance	923.00	0.00	923.00	100.0%
Total 576.20.10 Salary & Wages	10,251.25	0.00	10,251.25	100.0%
576.20.11 Payroll Benefits				
20.112 Sick Pay	0.00	0.00	0.00	0.0%
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%

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

	May 19	Budget	\$ Over Budget	% of Budget
576.20.12 Payroll Taxes				
Social Security	713.30			
Medicare	166.83			
Quarterly L & I	325.19			
576.20.12 Payroll Taxes - Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total 576.20.12 Payroll Taxes	<u>1,205.32</u>	<u>0.00</u>	<u>1,205.32</u>	<u>100.0%</u>
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	0.00	0.00	0.00	0.0%
Total 576.20.20 Personnel Benefits	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
576.20.30 Minor Purchases				
20.31 JVMP				
Major Equipment Purchase	0.00	0.00	0.00	0.0%
Aquatics Equipment	0.00	0.00	0.00	0.0%
Retail Expense	0.00	0.00	0.00	0.0%
Aerobic supplies	0.00	0.00	0.00	0.0%
Cleaning & Sanitation	3.58	0.00	3.58	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	29.29	0.00	29.29	100.0%
Pool Chemicals	0.00	0.00	0.00	0.0%
Pool supplies	115.52	0.00	115.52	100.0%
Total 20.31 JVMP	<u>148.39</u>	<u>0.00</u>	<u>148.39</u>	<u>100.0%</u>
20.33 Vehicle Maintenance				
Repair	0.00	0.00	0.00	0.0%
Fuel Expense	0.00	0.00	0.00	0.0%
Total 20.33 Vehicle Maintenance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
20.34 Concession Expense				
	0.00	0.00	0.00	0.0%
20.35 Sm Tools/Equip				
	432.70	0.00	432.70	100.0%
20.36 Kayak Equip				
	0.00	0.00	0.00	0.0%
576.20.30 Minor Purchases - Other				
	0.00	0.00	0.00	0.0%
Total 576.20.30 Minor Purchases	<u>581.09</u>	<u>0.00</u>	<u>581.09</u>	<u>100.0%</u>

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

7:01 PM
07/17/19
Accrual Basis

	May 19	Budget	\$ Over Budget	% of Budget
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	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
JVMP Landscape Maint	0.00	0.00	0.00	0.0%
Legal	0.00	0.00	0.00	0.0%
Payroll Processing	0.00	0.00	0.00	0.0%
Pest Control	90.22	0.00	90.22	100.0%
Porta-Potty	200.00	0.00	200.00	100.0%
Total 20.41 Professional Services	290.22	0.00	290.22	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	0.00	0.00	0.00	0.0%
20.46 Insurance	0.00	0.00	0.00	0.0%
20.47 Utilities				
Boiler	840.96	0.00	840.96	100.0%
Electricity	0.00	0.00	0.00	0.0%
CVP Water	194.58	0.00	194.58	100.0%
Patron Water	1,708.92	0.00	1,708.92	100.0%
Pool Water/Garbage	1,939.20	0.00	1,939.20	100.0%
Spa Boiler	285.30	0.00	285.30	100.0%
Total 20.47 Utilities	4,968.96	0.00	4,968.96	100.0%

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

	May 19	Budget	\$ Over Budget	% of Budget
20.48 NWPRD Repair & Maint				
Clover Valley Ball Fields	152.18	0.00	152.18	100.0%
Clover Valley Dog Park	35.03	0.00	35.03	100.0%
20.48 NWPRD Repair & Maint - Other	142,265.01	0.00	142,265.01	100.0%
Total 20.48 NWPRD Repair & Maint	142,452.22	0.00	142,452.22	100.0%
Total 576.20.40 Other Services	147,908.80	0.00	147,908.80	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	815.00	0.00	815.00	100.0%
Refunds	0.00	0.00	0.00	0.0%
Water Rec Facility Permit	0.00	0.00	0.00	0.0%
Total 576.20.50 Intergovernmental	815.00	0.00	815.00	100.0%
576.20.80 Park & Rec Services				
80.40 Non Aquatic Rec Prog	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
Total 576.20 NWPRD Expenses	160,761.46	0.00	160,761.46	100.0%
Total 570.00 RECREATION SERVICES	160,761.46	0.00	160,761.46	100.0%
Total Expense	162,060.87	0.00	162,060.87	100.0%
Net Ordinary Income	-101,586.28	0.00	-101,586.28	100.0%
Net Income	-101,586.28	0.00	-101,586.28	100.0%