

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

Cash Basis

	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
310.00 LEVIES				
311.00 General Property Taxes	844,665.19	840,000.00	4,665.19	100.6%
312.00 Timber Harvest Taxes	11.10			
Total 310.00 LEVIES	<u>844,676.29</u>	<u>840,000.00</u>	<u>4,676.29</u>	<u>100.6%</u>
340.00 JVMP Revenue				
347.30 Fees				
31 Daily Admission	79,008.37	68,779.15	10,229.22	114.9%
33 Passes	8,030.22	11,335.42	-3,305.20	70.8%
34 Punch Cards	4,761.39	5,021.65	-260.26	94.8%
36 Kayak Lessons	2,212.00	3,357.00	-1,145.00	65.9%
37 ARC Classes	4,379.50	3,340.05	1,039.45	131.1%
38 Aerobics	7,983.02	5,807.17	2,175.85	137.5%
39 Swim Lessons				
Private	3,375.00	7,114.02	-3,739.02	47.4%
School Group	0.00	3,200.00	-3,200.00	0.0%
Youth	26,658.54	35,388.62	-8,730.08	75.3%
Total 39 Swim Lessons	<u>30,033.54</u>	<u>45,702.64</u>	<u>-15,669.10</u>	<u>65.7%</u>
Total 347.30 Fees	<u>136,408.04</u>	<u>143,343.08</u>	<u>-6,935.04</u>	<u>95.2%</u>
Total 340.00 JVMP Revenue	<u>136,408.04</u>	<u>143,343.08</u>	<u>-6,935.04</u>	<u>95.2%</u>
350.00 Recreation Revenue				
Special Events/Programs	299.00	1,400.00	-1,101.00	21.4%
Splash Camp	0.00	2,700.00	-2,700.00	0.0%
Total 350.00 Recreation Revenue	<u>299.00</u>	<u>4,100.00</u>	<u>-3,801.00</u>	<u>7.3%</u>
360.00 Miscellaneous Revenue				
362.00 Rents & Concessions				
BHBC	3,742.69	5,800.00	-2,057.31	64.5%
Candy&Snacks	2,632.01	5,960.47	-3,328.46	44.2%
Clover Valley Park	9.20	1,300.00	-1,290.80	0.7%
Lockers	2,751.25	2,219.00	532.25	124.0%
OHHS	10,731.18	13,500.00	-2,768.82	79.5%
Open Swim Party Rental	4,755.94	3,320.69	1,435.25	143.2%
Pool Group Rentals	763.60	353.83	409.77	215.8%
Private Party Rental	2,824.41	2,416.93	407.48	116.9%

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Retail	645.38	1,227.59	-582.21	52.6%
Viewing Room Rental	234.60	250.00	-15.40	93.8%
Total 362.00 Rents & Concessions	29,090.26	36,348.51	-7,258.25	80.0%
367.00 Contributions/Donations	19,664.77			
369.00 Other Misc Revenues				
Cashier over/short	-0.46			
Total 369.00 Other Misc Revenues	-0.46			
Other Misc Revenues	527.55			
Prepaid Accounts	2,122.11			
Total 360.00 Miscellaneous Revenue	51,404.23	36,348.51	15,055.72	141.4%
361.40.00 Interest	1.49			
370.00 Refunds	277.17			
Total Income	1,033,066.22	1,023,791.59	9,274.63	100.9%
Gross Profit	1,033,066.22	1,023,791.59	9,274.63	100.9%
Expense				
570.00 RECREATION SERVICES				
576.20 NWPPRD Expenses				
576.20.10 Salary & Wages				
100101 Director	38,749.00	58,432.00	-19,683.00	66.3%
100102 Recreaton Manager	19,307.97	11,282.97	8,025.00	171.1%
100104 Client Service Spc	42,306.99	36,367.26	5,939.73	116.3%
100105 Dir of Finance & Admin	25,952.12	22,425.00	3,527.12	115.7%
100106 Dir of Client Services	14,779.35	18,257.75	-3,478.40	80.9%
200201 Aerobics Inst JVMP	2,811.58	7,649.87	-4,838.29	36.8%
200207 Lifeguard Training Instr	0.00	944.55	-944.55	0.0%
200208 Kayak Inst JVMP	2,703.00	1,427.01	1,275.99	189.4%
200210 Private Lessons	0.00	3,389.24	-3,389.24	0.0%
200212 Youth Instructor WSI	10,341.93	23,183.53	-12,841.60	44.6%
200221 Training	6,746.55	4,000.00	2,746.55	168.7%

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300301 Lifeguard	75,084.37	50,238.01	24,846.36	149.5%
300303 Sr. Lifeguards	18,489.36	13,170.05	5,319.31	140.4%
500501 Director of Maintenance	27,242.01	36,000.00	-8,757.99	75.7%
500502 Janitorial Staff	12,632.79	30,000.00	-17,367.21	42.1%
500505 Shut Down Maintenance	3,629.30	500.00	3,129.30	725.9%
Unemployment Paid to ESD	137.73			
Total 576.20.10 Salary & Wages	300,914.05	317,267.24	-16,353.19	94.8%
576.20.11 Payroll Benefits				
20.112 Sick Pay	0.00	4,530.00	-4,530.00	0.0%
20.113 Vacation				
Business Manager	0.00	540.00	-540.00	0.0%
Director of Client Services	288.00	112.00	176.00	257.1%
Total 20.113 Vacation	288.00	652.00	-364.00	44.2%
Total 576.20.11 Payroll Benefits	288.00	5,182.00	-4,894.00	5.6%
576.20.12 Payroll Taxes				
Medicare	4,468.96			
Quarterly L & I	10,673.63			
Social Security	19,108.81			
576.20.12 Payroll Taxes - Other	0.00	45,000.00	-45,000.00	0.0%
Total 576.20.12 Payroll Taxes	34,251.40	45,000.00	-10,748.60	76.1%
576.20.20 Personnel Benefits				
Cell phone	320.00	500.00	-180.00	64.0%
Emp Award Program	0.00	240.00	-240.00	0.0%
Emp Uniforms	1,393.19	1,000.00	393.19	139.3%
Total 576.20.20 Personnel Benefits	1,713.19	1,740.00	-26.81	98.5%
576.20.30 Minor Purchases				
20.31 JVMP				
Aerobic supplies	1,173.16	1,000.00	173.16	117.3%
Aquatics Equipment	2,350.27	1,000.00	1,350.27	235.0%
ARC Course Equipment	807.59			
ARC Course Supplies	399.28			
Cleaning & Sanitation	3,136.33	7,000.00	-3,863.67	44.8%
Equipment Purchase	15,282.66	30,000.00	-14,717.34	50.9%
Event Food	11.65	300.00	-288.35	3.9%
First Aide supplies	816.86	500.00	316.86	163.4%
Office supplies	1,650.12	1,200.00	450.12	137.5%
Pool Chemicals	26,419.90	18,000.00	8,419.90	146.8%
Pool supplies	752.16	30.00	722.16	2,507.2%

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Retail Expense	506.96	800.00	-293.04	63.4%
20.31 JVMP - Other	108.69			
Total 20.31 JVMP	53,415.63	59,830.00	-6,414.37	89.3%
20.33 Vehicle Maintenance				
Fuel Expense	144.08	500.00	-355.92	28.8%
Repair	317.21	1,000.00	-682.79	31.7%
Total 20.33 Vehicle Maintenance	461.29	1,500.00	-1,038.71	30.8%
20.34 Concession Expense	1,497.88	3,300.00	-1,802.12	45.4%
20.35 Sm Tools/Equip	2,408.46	500.00	1,908.46	481.7%
20.36 Kayak Equip	41.73	650.00	-608.27	6.4%
576.20.30 Minor Purchases - Other	1,254.32	3,045.00	-1,790.68	41.2%
Total 576.20.30 Minor Purchases	59,079.31	68,825.00	-9,745.69	85.8%
576.20.40 JVMPool Other Svcs				
20.41 Professional Services				
Accounting Consultant	0.00	2,400.00	-2,400.00	0.0%
ARC Classes & Fees	554.00	1,427.54	-873.54	38.8%
Bank Fees	239.93	500.00	-260.07	48.0%
Computer Maintenance	3,743.36	2,500.00	1,243.36	149.7%
Copy Machine Maint	385.61	700.00	-314.39	55.1%
Credit Card Processing	4,617.59	3,805.14	812.45	121.4%
Dues & Memberships	370.00	635.00	-265.00	58.3%
Emp Background Checks	345.00	500.00	-155.00	69.0%
HVAC PMS	4,159.94	3,200.00	959.94	130.0%
IT Service Contract	1,611.78	2,250.00	-638.22	71.6%
JVMP Landscape Maint	699.55	1,358.00	-658.45	51.5%
Legal	325.00	1,200.00	-875.00	27.1%
Payroll Processing	2,166.12	2,400.00	-233.88	90.3%
Pest Control	270.66	400.00	-129.34	67.7%
POS System	1,680.00	1,680.00	0.00	100.0%
Security System - Annual	468.00	468.00	0.00	100.0%
Security System - Service Calls	225.51	500.00	-274.49	45.1%
Training Courses & Tuition	747.00	2,000.00	-1,253.00	37.4%
Web Hosting	142.31	150.00	-7.69	94.9%
Total 20.41 Professional Services	22,751.36	28,073.68	-5,322.32	81.0%

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20.42 Communication				
Advertising	799.81	5,000.00	-4,200.19	16.0%
Email	659.79	900.00	-240.21	73.3%
Internet & Telephone	2,540.31	3,360.00	-819.69	75.6%
Postage	166.70	200.00	-33.30	83.4%
20.42 Communication - Other	147.00			
Total 20.42 Communication	4,313.61	9,460.00	-5,146.39	45.6%
20.43 Travel	2,447.89	1,200.00	1,247.89	204.0%
20.46 Insurance	96,660.95	90,000.00	6,660.95	107.4%
20.47 Utilities				
Boiler	45,535.73	60,000.00	-14,464.27	75.9%
Electricity	35,570.46	48,000.00	-12,429.54	74.1%
Garbage	711.50			
Patron Water	15,875.48	11,070.73	4,804.75	143.4%
Pool Water/Garbage	14,056.85	22,948.42	-8,891.57	61.3%
Spa Boiler	7,256.52	8,400.00	-1,143.48	86.4%
Total 20.47 Utilities	119,006.54	150,419.15	-31,412.61	79.1%
20.48 NWPRD Repair & Maint	229,482.12	115,000.00	114,482.12	199.5%
20.49 Miscellaneous	1,225.00			
Total 576.20.40 JVMPool Other Svcs	475,887.47	394,152.83	81,734.64	120.7%
576.20.50 Intergovernmental				
Audit	3,253.25			
Business Tax	3,743.64			
Clean Water Utility	117.39	427.27	-309.88	27.5%
Election services	14,277.08	12,000.00	2,277.08	119.0%
Emp Adv Serv	600.00	194.10	405.90	309.1%
Gov't Service Fees	101.80	11.00	90.80	925.5%
Refunds	1,217.30	3,000.00	-1,782.70	40.6%
Water Rec Facility Permit	815.00	741.00	74.00	110.0%
576.20.50 Intergovernmental - Other	492.40			
Total 576.20.50 Intergovernmental	24,617.86	16,373.37	8,244.49	150.4%
576.80.00 General Parks				
576.80.47 Utilities				
CVP Water	2,056.17	744.26	1,311.91	276.3%
Total 576.80.47 Utilities	2,056.17	744.26	1,311.91	276.3%

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576.80.48 CVP Repair & Maint				
Clover Valley Ball Fields	11,217.44	10,000.00	1,217.44	112.2%
Clover Valley Dog Park	1,646.14	5,000.00	-3,353.86	32.9%
Total 576.80.48 CVP Repair & Maint	12,863.58	15,000.00	-2,136.42	85.8%
80.40 Non Aquatic Rec Prog				
Special Events/Programs	433.03	1,500.00	-1,066.97	28.9%
Total 80.40 Non Aquatic Rec Prog	433.03	1,500.00	-1,066.97	28.9%
80.41 Professional Services				
Porta-Potty	1,400.00	1,546.45	-146.45	90.5%
Total 80.41 Professional Services	1,400.00	1,546.45	-146.45	90.5%
Total 576.80.00 General Parks	16,752.78	18,790.71	-2,037.93	89.2%
Total 576.20 NWPPRD Expenses	913,504.06	867,331.15	46,172.91	105.3%
Total 570.00 RECREATION SERVICES	913,504.06	867,331.15	46,172.91	105.3%
Payroll Expenses	8,020.55			
Reconciliation Discrepancies	-1.20			
Total Expense	921,523.41	867,331.15	54,192.26	106.2%
Net Ordinary Income	111,542.81	156,460.44	-44,917.63	71.3%
Net Income	<u>111,542.81</u>	<u>156,460.44</u>	<u>-44,917.63</u>	<u>71.3%</u>