

**Rim of the World Recreation and Park District**  
**Profit & Loss Budget vs. Actual**  
 July through December 2015

|   | Jul - Dec 15            | Budget                  | \$ Over Budget          | % of Budget          |
|---|-------------------------|-------------------------|-------------------------|----------------------|
| <b>Ordinary Income/Expense</b>            |                         |                         |                         |                      |
| <b>Income</b>                             |                         |                         |                         |                      |
| 500-100 · Special Parcel Tax              | 423,436.36              | 453,400.00              | -29,963.64              | 93.4%                |
| 500-200 · Childcare Income                | 60,947.05               | 44,000.00               | 16,947.05               | 138.5%               |
| 500-300 · Interest                        | 113.28                  | 120.00                  | -6.72                   | 94.4%                |
| 500-400 · Rental Income                   | 62,612.88               | 46,875.00               | 15,737.88               | 133.6%               |
| 500-500 · Recreation Programs Income      | 72,961.75               | 69,800.00               | 3,161.75                | 104.5%               |
| 500-600 · Other Income                    | 2,170.00                | 180.00                  | 1,990.00                | 1,205.6%             |
| 500-701 · Convenience/Other Fee Income    | 13.00                   | 0.00                    | 13.00                   | 100.0%               |
| 500-710 · Grant Income                    | 6,770.00                | 0.00                    | 6,770.00                | 100.0%               |
| 500-900 · Donations                       | 1,050.00                | 1,750.00                | -700.00                 | 60.0%                |
| <b>Total Income</b>                       | <u>630,074.32</u>       | <u>616,125.00</u>       | <u>13,949.32</u>        | <u>102.3%</u>        |
| <b>Gross Profit</b>                       | 630,074.32              | 616,125.00              | 13,949.32               | 102.3%               |
| <b>Expense</b>                            |                         |                         |                         |                      |
| 600-100 · Compensation & Benefits         | 275,558.13              | 283,112.00              | -7,553.87               | 97.3%                |
| 600-500 · Advertising                     | 6,556.96                | 8,496.00                | -1,939.04               | 77.2%                |
| 600-700 · Bank Charges                    | 2,035.17                | 2,225.00                | -189.83                 | 91.5%                |
| 600-800 · Board Member Expense            | 0.00                    | 150.00                  | -150.00                 | 0.0%                 |
| 600-900 · Communications                  | 5,998.75                | 5,010.00                | 988.75                  | 119.7%               |
| 700-300 · Equipment and Supplies          | 3,829.98                | 8,448.00                | -4,618.02               | 45.3%                |
| 700-400 · Auto Expense                    | 3,212.06                | 5,900.00                | -2,687.94               | 54.4%                |
| 700-500 · Professional Services           | 23,693.42               | 30,890.00               | -7,196.58               | 76.7%                |
| 700-600 · Program Instructors (1099)      | 24,576.48               | 27,714.00               | -3,137.52               | 88.7%                |
| 700-620 · Special Programs                | 4,657.50                | 3,180.00                | 1,477.50                | 146.5%               |
| 700-630 · Special Event Programs          | 18,685.06               | 19,750.00               | -1,064.94               | 94.6%                |
| 700-800 · License Fees                    | 242.00                  | 0.00                    | 242.00                  | 100.0%               |
| 700-900 · Insurance                       | 30,392.65               | 28,075.00               | 2,317.65                | 108.3%               |
| 800-100 · Childcare Expense               | 4,833.34                | 4,495.00                | 338.34                  | 107.5%               |
| 800-300 · Building Loan Pymt - DO         | 24,347.40               | 24,360.00               | -12.60                  | 99.9%                |
| 800-305 · Other Financing Source - Debt   | 0.00                    | 0.00                    | 0.00                    | 0.0%                 |
| 800-307 · Other Financing Use - Debt      | 0.00                    | 0.00                    | 0.00                    | 0.0%                 |
| 800-310 · SB CERA Retirement Association  | 16,730.10               | 16,740.00               | -9.90                   | 99.9%                |
| 800-400 · Meals & Entertainment           | 545.90                  | 300.00                  | 245.90                  | 182.0%               |
| 800-450 · Staff Uniforms                  | 0.00                    | 0.00                    | 0.00                    | 0.0%                 |
| 800-500 · Memberships                     | 5,147.00                | 5,060.00                | 87.00                   | 101.7%               |
| 800-600 · Mileage                         | 1,259.78                | 750.00                  | 509.78                  | 168.0%               |
| 800-700 · Miscellaneous Expense           | 0.00                    | 50,000.00               | -50,000.00              | 0.0%                 |
| 800-800 · Rent/Lease of Equipment         | 2,710.00                | 4,250.00                | -1,540.00               | 63.8%                |
| 800-900 · Postage                         | 238.57                  | 510.00                  | -271.43                 | 46.8%                |
| 900-200 · Facilities Rental Charge        | 4,200.00                | 4,200.00                | 0.00                    | 100.0%               |
| 900-300 · Facility Repairs & Maintenance  | 102,829.09              | 22,046.00               | 80,783.09               | 466.4%               |
| 900-500 · Subscriptions                   | 0.00                    | 0.00                    | 0.00                    | 0.0%                 |
| 900-600 · Training and Travel             | 1,930.11                | 2,980.00                | -1,049.89               | 64.8%                |
| 900-700 · Utilities                       | 26,578.63               | 32,545.00               | -5,966.37               | 81.7%                |
| 900-725 · Trash - SB County Waste Mgmt    | 3,132.06                | 4,680.00                | -1,547.94               | 66.9%                |
| 900-800 · Equipment Repairs & Maintenance | 3,763.19                | 3,930.00                | -166.81                 | 95.8%                |
| 900-900 · Petty Cash - Over (Short)       | -5.00                   | 0.00                    | -5.00                   | 100.0%               |
| <b>Total Expense</b>                      | <u>597,678.33</u>       | <u>599,796.00</u>       | <u>-2,117.67</u>        | <u>99.6%</u>         |
| <b>Net Ordinary Income</b>                | <u>32,395.99</u>        | <u>16,329.00</u>        | <u>16,066.99</u>        | <u>198.4%</u>        |
| <b>Net Income</b>                         | <u><u>32,395.99</u></u> | <u><u>16,329.00</u></u> | <u><u>16,066.99</u></u> | <u><u>198.4%</u></u> |