

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

Ordinary Income/Expense	Jan - Dec 13	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>310.00 LEVIES</b>				
311.00 General Property Taxes	583,562.52	576,000.00	7,562.52	101.3%
312.00 Timber Harvest Taxes	160.99			
<b>Total 310.00 LEVIES</b>	583,723.51	576,000.00	7,723.51	101.3%
<b>340.00 JVMP Revenue</b>				
<b>347.30 Fees</b>				
31 Daily Admission	73,025.13	82,000.00	-8,974.87	89.1%
33 Passes	20,898.90	18,000.00	2,898.90	116.1%
34 Punch Cards	25,828.82	20,000.00	5,828.82	129.1%
36 Kayak Lessons	4,630.00	5,700.00	-1,070.00	81.2%
37 ARC Classes	15,181.29	10,000.00	5,181.29	151.8%
38 Aerobics	3,043.68	12,000.00	-8,956.32	25.4%
39 Swim Lessons				
Preschool/HMSchool	-208.20			
Private	13,661.00			
Youth	2,120.40			
39 Swim Lessons - Other	100,466.46	120,000.00	-19,533.54	83.7%
<b>Total 39 Swim Lessons</b>	116,039.66	120,000.00	-3,960.34	96.7%
<b>40 Swim Team</b>				
NWAC dues				
Less PNS registration fees	-6,423.50			
Less meet entry fees	-10,256.50			
NWAC dues - Other	75,955.72	75,000.00	955.72	101.3%
<b>Total NWAC dues</b>	59,275.72	75,000.00	-15,724.28	79.0%
Masters	4,451.36			
Meet Host Revenue	7,419.84	14,000.00	-6,580.16	53.0%
40 Swim Team - Other	15,773.11			
<b>Total 40 Swim Team</b>	86,920.03	89,000.00	-2,079.97	97.7%
Lifeguard Apparel	-47.00			
347.30 Fees - Other	110.86			
<b>Total 347.30 Fees</b>	345,631.37	356,700.00	-11,068.63	96.9%
340.00 JVMP Revenue - Other	1,249.50			
<b>Total 340.00 JVMP Revenue</b>	346,880.87	356,700.00	-9,819.13	97.2%
<b>350.00 Recreation Revenue</b>				
<b>Running Club</b>				
Running Club Dues	3,029.82			
Running Club - Other	0.00	6,000.00	-6,000.00	0.0%
<b>Total Running Club</b>	3,029.82	6,000.00	-2,970.18	50.5%

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	Jan - Dec 13	Budget	\$ Over Budget	% of Budget
Soccer	148.50	2,600.00	-2,451.50	5.7%
Special Events/Programs	1,403.42	1,600.00	-196.58	87.7%
350.00 Recreation Revenue - Other	260.00			
<b>Total 350.00 Recreation Revenue</b>	<b>4,841.74</b>	<b>10,200.00</b>	<b>-5,358.26</b>	<b>47.5%</b>
<b>360.00 Miscellaneous Revenue</b>				
Prepaid Accounts	207.46			
Other Misc Revenues	189.10			
361.00 Interest	-0.57			
<b>362.00 Rents &amp; Concessions</b>				
SCUBA	1,936.08			
Private Party Rental	7,409.74			
Open Swim Party Rental	9,947.28	8,400.00	1,547.28	118.4%
Candy&Snacks	4,402.97	6,000.00	-1,597.03	73.4%
Clover Valley Park	1,089.58	475.00	614.58	229.4%
OHHS	3,520.00	3,520.00	0.00	100.0%
Lockers	3,090.13	4,800.00	-1,709.87	64.4%
Pool Group Rentals	-486.95	12,000.00	-12,486.95	-4.1%
Retail	3,412.15	6,000.00	-2,587.85	56.9%
Soda	0.00	600.00	-600.00	0.0%
362.00 Rents & Concessions - Other	1,058.43			
<b>Total 362.00 Rents &amp; Concessions</b>	<b>35,379.41</b>	<b>41,795.00</b>	<b>-6,415.59</b>	<b>84.6%</b>
<b>369.00 Other Misc Revenues</b>				
Cashier over/short	-249.84			
<b>Total 369.00 Other Misc Revenues</b>	<b>-249.84</b>			
<b>Total 360.00 Miscellaneous Revenue</b>	<b>35,525.56</b>	<b>41,795.00</b>	<b>-6,269.44</b>	<b>85.0%</b>
<b>Total Income</b>	<b>970,971.68</b>	<b>984,695.00</b>	<b>-13,723.32</b>	<b>98.6%</b>
<b>Cost of Goods Sold</b>				
Cost of Hosting Swim Meet	1,266.27			
<b>Total COGS</b>	<b>1,266.27</b>			
<b>Gross Profit</b>	<b>969,705.41</b>	<b>984,695.00</b>	<b>-14,989.59</b>	<b>98.5%</b>
<b>Expense</b>				
Reconciliation Discrepancies	43.53			
<b>570.00 RECREATION SERVICES</b>				
576.20.00 Facility Reserve	0.00	1,077.00	-1,077.00	0.0%

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	Jan - Dec 13	Budget	\$ Over Budget	% of Budget
<b>576.20 NWPRD Expenses</b>				
<b>576.20.10 Salary &amp; Wages</b>				
100101 Executive Director	56,999.93	57,852.00	-852.07	98.5%
100102 Aquatic Director	25,922.85	29,124.00	-3,201.15	89.0%
100104 Client Service Spc	38,565.54	52,800.00	-14,234.46	73.0%
100105 Dir of Finance & Admin	14,570.03	16,995.00	-2,424.97	85.7%
100106 Dir of Client Services	17,501.48			
100110 Training	0.00	6,000.00	-6,000.00	0.0%
200201 Aerobics Inst JVMP	18,025.11	12,000.00	6,025.11	150.2%
200207 Lifeguard Training Instr	3,309.44			
200204 Kayak Instructor SVC	0.00	2,400.00	-2,400.00	0.0%
200206 Inst Trainer	0.00	1,280.00	-1,280.00	0.0%
200208 Kayak Inst JVMP	3,201.78			
200210 Private Lessons	2,741.12	9,900.00	-7,158.88	27.7%
200211 WSI Instructor	2,156.40			
200212 Youth Instructor	82,379.59	73,000.00	9,379.59	112.8%
200219 Running Club Coach	8,004.34			
200220 Special Events	1,152.79			
200221 Training	2,455.72			
300301 Lifeguard	41,712.31	78,000.00	-36,287.69	53.5%
300303 Sr. Lifeguards	49,685.08			
400401 Head Coach	44,927.17	45,000.00	-72.83	99.8%
400402 Assist Coach	0.00	18,000.00	-18,000.00	0.0%
400403 Deck Coaches	29,226.41	17,400.00	11,826.41	168.0%
400404 Team Admin	5,403.88	9,600.00	-4,196.12	56.3%
500501 Director of Maintenance	45,781.38	36,160.00	9,621.38	126.6%
500502 Janitorial Staff	27,059.81	29,220.00	-2,160.19	92.6%
500504 Leave of Absence	110.27	5,400.00	-5,289.73	2.0%
500505 Shut Down Maintenance	2,270.13			
576.20.10 Salary & Wages - Other	-884.49			
<b>Total 576.20.10 Salary &amp; Wages</b>	<b>522,278.07</b>	<b>500,131.00</b>	<b>22,147.07</b>	<b>104.4%</b>
<b>576.20.11 Payroll Benefits</b>				
<b>20.111 Retirement</b>				
Executive Director	0.00	4,050.00	-4,050.00	0.0%
Head Coach	0.00	3,150.00	-3,150.00	0.0%
20.111 Retirement - Other	3,986.83			
<b>Total 20.111 Retirement</b>	<b>3,986.83</b>	<b>7,200.00</b>	<b>-3,213.17</b>	<b>55.4%</b>
<b>20.112 Sick Pay</b>				
Executive Director	1,765.28			
Maintenance Supervisor	1,947.31			
Head Coach	289.03			
<b>Total 20.112 Sick Pay</b>	<b>4,001.62</b>			

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	Jan - Dec 13	Budget	\$ Over Budget	% of Budget
<b>20.113 Vacation</b>				
Executive Director	1,060.48	2,220.00	-1,159.52	47.8%
Head Coach	289.03	1,728.00	-1,438.97	16.7%
Director of Maintenance	1,523.29	1,344.00	179.29	113.3%
<b>Total 20.113 Vacation</b>	<u>2,872.80</u>	<u>5,292.00</u>	<u>-2,419.20</u>	<u>54.3%</u>
<b>Total 576.20.11 Payroll Benefits</b>	10,861.25	12,492.00	-1,630.75	86.9%
<b>576.20.12 Payroll Taxes</b>				
Quarterly L & I	61.89	25,000.00	-24,938.11	0.2%
Social Security	0.00	38,257.00	-38,257.00	0.0%
<b>576.20.12 Payroll Taxes - Other</b>	<u>67,695.85</u>			
<b>Total 576.20.12 Payroll Taxes</b>	67,757.74	63,257.00	4,500.74	107.1%
<b>576.20.20 Personnel Benefits</b>				
Emp Award Program	240.00	240.00	0.00	100.0%
Emp Uniforms	1,892.33	1,500.00	392.33	126.2%
Medical	43,825.25	50,400.00	-6,574.75	87.0%
<b>Total 576.20.20 Personnel Benefits</b>	<u>45,957.58</u>	<u>52,140.00</u>	<u>-6,182.42</u>	<u>88.1%</u>
<b>576.20.30 Minor Purchases</b>				
<b>20.31 JVMP</b>				
Aerobic supplies	216.00			
Cleaning & Sanitation	3,828.05	6,000.00	-2,171.95	63.8%
First Aide supplies	97.28	600.00	-502.72	16.2%
Event Food	97.85			
Office supplies JVMP	6,220.48	3,000.00	3,220.48	207.3%
Pool Chemicals	21,932.72	24,000.00	-2,067.28	91.4%
Pool supplies	1,143.48	6,000.00	-4,856.52	19.1%
<b>Total 20.31 JVMP</b>	<u>33,535.86</u>	<u>39,600.00</u>	<u>-6,064.14</u>	<u>84.7%</u>
<b>20.32 Swim Team</b>				
ST Awards & Incentives	1,015.05			
ST Training & Team Building	443.55			
<b>20.32 Swim Team - Other</b>	<u>2,637.31</u>	<u>4,800.00</u>	<u>-2,162.69</u>	<u>54.9%</u>
<b>Total 20.32 Swim Team</b>	4,095.91	4,800.00	-704.09	85.3%
<b>20.33 Vehicle Maintenance</b>	7,826.68	3,000.00	4,826.68	260.9%
<b>20.34 Concession Expense</b>				
JVMP Concession Supplies	4,786.50	9,000.00	-4,213.50	53.2%
<b>Total 20.34 Concession Expense</b>	4,786.50	9,000.00	-4,213.50	53.2%
<b>20.35 Sm Tools/Equip</b>	0.00	1,800.00	-1,800.00	0.0%
<b>20.36 Kayak Equip</b>	1,015.95	1,000.00	15.95	101.6%
<b>576.20.30 Minor Purchases - Other</b>	<u>266.09</u>			
<b>Total 576.20.30 Minor Purchases</b>	<u>51,526.99</u>	<u>59,200.00</u>	<u>-7,673.01</u>	<u>87.0%</u>

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	Jan - Dec 13	Budget	\$ Over Budget	% of Budget
<b>576.20.40 Other Services</b>				
<b>20.41 Professional Services</b>				
Accounting Consultant	1,940.00	2,000.00	-60.00	97.0%
Security System - Annual	734.32	468.00	266.32	156.9%
Bank Fees	8,129.40	6,000.00	2,129.40	135.5%
Computer Maintenance	7,528.66	3,000.00	4,528.66	251.0%
Copy Machine Maint	807.69	1,000.00	-192.31	80.8%
Dues & Memberships	792.00			
ARC Classes & Fees	6,123.92			
HVAC PMS	1,547.40	1,050.00	497.40	147.4%
JVMP Landscape Maint	1,776.66	2,000.00	-223.34	88.8%
Legal	30,597.47	12,000.00	18,597.47	255.0%
Payroll Processing	12,010.36	8,400.00	3,610.36	143.0%
Pest Control	347.84	400.00	-52.16	87.0%
Porta-Potty	1,052.72			
<b>20.41 Professional Services - Other</b>	989.00			
<b>Total 20.41 Professional Services</b>	74,377.44	36,318.00	38,059.44	204.8%
<b>20.42 Communication</b>				
Advertising	1,239.18			
Internet & Telephone	1,780.47			
Postage	434.31	480.00	-45.69	90.5%
Cell Phone	4,415.18	5,400.00	-984.82	81.8%
<b>Total 20.42 Communication</b>	7,869.14	5,880.00	1,989.14	133.8%
<b>20.43 Travel</b>	9,353.76	3,600.00	5,753.76	259.8%
<b>20.44 Advertising</b>	1,112.69	800.00	312.69	139.1%
<b>20.46 Insurance</b>	49,898.00	50,000.00	-102.00	99.8%
<b>20.47 Utilities</b>				
Boiler	62,601.34			
Electricity	43,073.63			
Patron Water	21,402.95			
Pool Water/Garbage	12,373.25			
Spa Boiler	9,235.46			
<b>20.47 Utilities - Other</b>	0.00	130,000.00	-130,000.00	0.0%
<b>Total 20.47 Utilities</b>	148,686.63	130,000.00	18,686.63	114.4%
<b>20.48 NWPRD Repair &amp; Maint</b>	61,941.66	42,000.00	19,941.66	147.5%
<b>20.49 Miscellaneous</b>	75.00			
<b>Total 576.20.40 Other Services</b>	353,314.32	268,598.00	84,716.32	131.5%
<b>576.20.50 Intergovernmental</b>				
Emp Adv Serv	720.00	1,000.00	-280.00	72.0%
<b>576.20.50 Intergovernmental - Other</b>	4,157.48			
<b>Total 576.20.50 Intergovernmental</b>	4,877.48	1,000.00	3,877.48	487.7%

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<b>576.20.80 Park &amp; Rec Services</b>				
<b>80.40 Non Aquatic Rec Prog</b>				
Running Club Equip & Supplies	0.00	600.00	-600.00	0.0%
Running Club Uniforms	0.00	600.00	-600.00	0.0%
Running Club Wages & Benefits	0.00	15,000.00	-15,000.00	0.0%
Special Events/Programs	2,190.59	6,000.00	-3,809.41	36.5%
80.40 Non Aquatic Rec Prog - Other	100.00			
<b>Total 80.40 Non Aquatic Rec Prog</b>	2,290.59	22,200.00	-19,909.41	10.3%
<b>80.41 Professional Services</b>				
Landscape Maint	2,559.21	1,350.00	1,209.21	189.6%
<b>Total 80.41 Professional Services</b>	2,559.21	1,350.00	1,209.21	189.6%
<b>80.47 Utilities</b>	485.74	3,250.00	-2,764.26	14.9%
<b>Total 576.20.80 Park &amp; Rec Services</b>	5,335.54	26,800.00	-21,464.46	19.9%
<b>576.20 NWPRD Expenses - Other</b>	9.00			
<b>Total 576.20 NWPRD Expenses</b>	1,061,917.97	983,618.00	78,299.97	108.0%
<b>Total 570.00 RECREATION SERVICES</b>	1,061,917.97	984,695.00	77,222.97	107.8%
<b>Total Expense</b>	1,061,961.50	984,695.00	77,266.50	107.8%
<b>Net Ordinary Income</b>	-92,256.09	0.00	-92,256.09	100.0%
<b>Net Income</b>	<b>-92,256.09</b>	<b>0.00</b>	<b>-92,256.09</b>	<b>100.0%</b>