

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

	Jan - Dec 09	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>310.00 LEVIES</b>				
<b>311.00 General Property Taxes</b>	534,574.86	522,000.00	12,574.86	102.4%
<b>Total 310.00 LEVIES</b>	534,574.86	522,000.00	12,574.86	102.4%
<b>330.00 Intergovernment Revenue</b>				
<b>330.10 City Beach</b>	28,096.00	28,000.00	96.00	100.3%
<b>Total 330.00 Intergovernment Revenue</b>	28,096.00	28,000.00	96.00	100.3%
<b>340.00 JVMP Revenue</b>				
<b>347.30 Fees</b>				
<b>31 Daily Admission</b>	94,699.02	97,000.00	-2,300.98	97.6%
<b>33 Passes</b>	14,288.73	16,000.00	-1,711.27	89.3%
<b>34 Punch Cards</b>	15,210.42	15,500.00	-289.58	98.1%
<b>36 Kayak Lessons</b>	5,202.00	5,000.00	202.00	104.0%
<b>37 ARC Classes</b>	9,936.00	6,500.00	3,436.00	152.9%
<b>38 Aerobics</b>	7,923.33	8,500.00	-576.67	93.2%
<b>39 Swim Lessons</b>	118,135.39	97,800.00	20,335.39	120.8%
<b>40 Swim Team</b>				
<b>NWAC dues</b>	87,294.33			
<b>Masters</b>	7,762.75			
<b>Meet Host Revenue</b>	8,929.62	700.00	8,229.62	1,275.7%
<b>40 Swim Team - Other</b>	0.00	90,000.00	-90,000.00	0.0%
<b>Total 40 Swim Team</b>	103,986.70	90,700.00	13,286.70	114.6%
<b>Total 347.30 Fees</b>	369,381.59	337,000.00	32,381.59	109.6%
<b>Total 340.00 JVMP Revenue</b>	369,381.59	337,000.00	32,381.59	109.6%
<b>350.00 Recreation Revenue</b>				
<b>Running Club</b>				
<b>Running Club Dues</b>	11,495.11			
<b>Total Running Club</b>	11,495.11			
<b>Soccer</b>	9,042.00	8,000.00	1,042.00	113.0%
<b>Special Events/Programs</b>	844.00	5,500.00	-4,656.00	15.3%
<b>Total 350.00 Recreation Revenue</b>	21,381.11	13,500.00	7,881.11	158.4%
<b>360.00 Miscellaneous Revenue</b>				
<b>Other Misc Revenues</b>	941.15			
<b>361.00 Interest</b>	716.40	2,000.00	-1,283.60	35.8%

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

	Jan - Dec 09	Budget	\$ Over Budget	% of Budget
<b>362.00 Rents &amp; Concessions</b>				
Private Party Rental	8,053.10			
Open Swim Party Rental	7,698.74	8,000.00	-301.26	96.2%
Candy&Snacks	6,500.40	7,155.00	-654.60	90.9%
Clover Valley Park	625.00	625.00	0.00	100.0%
OHHS	3,520.00	3,520.00	0.00	100.0%
Kayaks City Beach	1,177.13	1,300.00	-122.87	90.5%
Lockers	4,411.00	5,300.00	-889.00	83.2%
Pool Group Rentals	1,799.26	9,500.00	-7,700.74	18.9%
Retail	6,310.17	5,000.00	1,310.17	126.2%
Soda	974.73	1,600.00	-625.27	60.9%
<b>Total 362.00 Rents &amp; Concessions</b>	41,069.53	42,000.00	-930.47	97.8%
<b>367.00 Contributions/Donations</b>	900.00	500.00	400.00	180.0%
<b>369.00 Other Misc Revenues</b>				
Cashier over/short	63.43			
<b>369.00 Other Misc Revenues - Other</b>	0.00	500.00	-500.00	0.0%
<b>Total 369.00 Other Misc Revenues</b>	63.43	500.00	-436.57	12.7%
<b>Total 360.00 Miscellaneous Revenue</b>	43,690.51	45,000.00	-1,309.49	97.1%
<b>370.00 Refunds</b>	-1,991.48	-1,500.00	-491.48	132.8%
<b>Total Income</b>	995,132.59	944,000.00	51,132.59	105.4%
<b>Gross Profit</b>	995,132.59	944,000.00	51,132.59	105.4%
<b>Expense</b>				
<b>570.00 RECREATION SERVICES</b>				
576.20.00 Facility Reserve	0.00	25,000.00	-25,000.00	0.0%
576.20 NWPRD Expenses				
576.20.10 Salary & Wages				
100101 Executive Director	51,041.62	50,000.00	1,041.62	102.1%
100102 Aquatic Director	10,710.11	11,000.00	-289.89	97.4%
100104 Client Service Spc	48,297.15	43,000.00	5,297.15	112.3%
100105 Dir of Finance & Admin	17,140.26	20,150.00	-3,009.74	85.1%
100108 APC Aide	1,570.94	1,700.00	-129.06	92.4%
100110 Training	2,226.27	2,200.00	26.27	101.2%
200201 Aerobics Inst JVMP	11,405.08	12,200.00	-794.92	93.5%
200204 Kayak Instructor SVC	2,262.96	2,700.00	-437.04	83.8%
200205 PE Inst SVC	2,390.31	3,300.00	-909.69	72.4%
200206 Inst Trainer	4,585.46	2,500.00	2,085.46	183.4%
200208 Kayak Inst JVMP	600.60	300.00	300.60	200.2%
200210 Private Lessons	8,314.00	4,000.00	4,314.00	207.9%
200212 Youth Instructor	78,735.00	63,000.00	15,735.00	125.0%
300301 Lifeguard	41,997.19	46,600.00	-4,602.81	90.1%
300302 Asst Aquatic Director	11,618.99	9,000.00	2,618.99	129.1%
300303 Sr. Lifeguards	25,539.76	20,300.00	5,239.76	125.8%

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	Jan - Dec 09	Budget	\$ Over Budget	% of Budget
300304 City Beach Guards	15,334.94	14,500.00	834.94	105.8%
400401 Head Coach	44,870.48	43,705.00	1,165.48	102.7%
400402 Assist Coach	21,991.92	20,000.00	1,991.92	110.0%
500501 Director of Maintenance	36,798.79	36,965.00	-166.21	99.6%
500502 Janitorial Staff	28,539.23	25,000.00	3,539.23	114.2%
500504 Leave of Absence	4,239.57	3,500.00	739.57	121.1%
576.20.10 Salary & Wages - Other	-791.12			
<b>Total 576.20.10 Salary &amp; Wages</b>	<b>469,419.51</b>	<b>435,620.00</b>	<b>33,799.51</b>	<b>107.8%</b>
<b>576.20.11 Payroll Benefits</b>				
<b>20.111 Retirement</b>				
Executive Director	2,748.75	2,400.00	348.75	114.5%
Head Coach	2,562.00	2,190.00	372.00	117.0%
<b>Total 20.111 Retirement</b>	<b>5,310.75</b>	<b>4,590.00</b>	<b>720.75</b>	<b>115.7%</b>
<b>20.113 Vacation</b>				
Executive Director	0.00	2,884.00	-2,884.00	0.0%
Head Coach	0.00	2,522.00	-2,522.00	0.0%
Director of Maintenance	0.00	711.00	-711.00	0.0%
<b>Total 20.113 Vacation</b>	<b>0.00</b>	<b>6,117.00</b>	<b>-6,117.00</b>	<b>0.0%</b>
<b>Total 576.20.11 Payroll Benefits</b>	<b>5,310.75</b>	<b>10,707.00</b>	<b>-5,396.25</b>	<b>49.6%</b>
<b>576.20.12 Payroll Taxes</b>				
Quarterly L & I	21,267.77	20,722.00	545.77	102.6%
Social Security	37,215.01	33,325.00	3,890.01	111.7%
<b>Total 576.20.12 Payroll Taxes</b>	<b>58,482.78</b>	<b>54,047.00</b>	<b>4,435.78</b>	<b>108.2%</b>
<b>576.20.20 Personnel Benefits</b>				
Emp Award Program	220.00	240.00	-20.00	91.7%
Emp Uniforms	1,228.61	1,500.00	-271.39	81.9%
Medical	28,225.32	28,226.00	-0.68	100.0%
<b>Total 576.20.20 Personnel Benefits</b>	<b>29,673.93</b>	<b>29,966.00</b>	<b>-292.07</b>	<b>99.0%</b>
<b>576.20.30 Minor Purchases</b>				
<b>20.31 JVMP</b>				
Aerobic supplies	257.15	300.00	-42.85	85.7%
City Beach Lifeguards	12.75	100.00	-87.25	12.8%
Cleaning & Sanitation	5,689.75	5,800.00	-110.25	98.1%
First Aide supplies	474.33	400.00	74.33	118.6%
Event Food	148.20	150.00	-1.80	98.8%
Office supplies JVMP	3,339.34	3,700.00	-360.66	90.3%

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

	Jan - Dec 09	Budget	\$ Over Budget	% of Budget
Pool Chemicals	19,630.55	19,500.00	130.55	100.7%
Pool supplies	6,090.61	6,100.00	-9.39	99.8%
<b>Total 20.31 JVMP</b>	<b>35,642.68</b>	<b>36,050.00</b>	<b>-407.32</b>	<b>98.9%</b>
20.32 Swim Team	9,753.70	5,000.00	4,753.70	195.1%
20.33 Vehicle Maintenance	3,300.76	2,000.00	1,300.76	165.0%
20.34 Concession Expense	8,414.54	7,000.00	1,414.54	120.2%
20.35 Sm Tools/Equip	17.33	50.00	-32.67	34.7%
20.36 Kayak Equip	964.26	1,000.00	-35.74	96.4%
<b>Total 576.20.30 Minor Purchases</b>	<b>58,093.27</b>	<b>51,100.00</b>	<b>6,993.27</b>	<b>113.7%</b>
<b>576.20.40 Other Services</b>				
20.41 Professional Services				
Accounting Consultant	55.00	100.00	-45.00	55.0%
Security System - Annual	432.00	560.00	-128.00	77.1%
Bank Fees	5,006.02	5,000.00	6.02	100.1%
Computer Maintenance	1,186.32	1,500.00	-313.68	79.1%
Copy Machine Maint	2,003.25	2,000.00	3.25	100.2%
Employee Advisory Service	792.00	800.00	-8.00	99.0%
ARC Classes & Fees	2,808.48	1,500.00	1,308.48	187.2%
HVAC PMS	7,593.40	7,500.00	93.40	101.2%
JVMP Landscape Maint	1,386.60	1,200.00	186.60	115.6%
Legal	220.00	500.00	-280.00	44.0%
Payroll Processing	10,153.73	9,500.00	653.73	106.9%
Pest Control	346.88	300.00	46.88	115.6%
<b>Total 20.41 Professional Services</b>	<b>31,983.68</b>	<b>30,460.00</b>	<b>1,523.68</b>	<b>105.0%</b>
20.42 Communication				
Internet & Telephone	740.39	1,000.00	-259.61	74.0%
Postage	502.98	500.00	2.98	100.6%
Cell Phone	4,631.49	5,000.00	-368.51	92.6%
<b>Total 20.42 Communication</b>	<b>5,874.86</b>	<b>6,500.00</b>	<b>-625.14</b>	<b>90.4%</b>
20.43 Travel	6,957.60	8,000.00	-1,042.40	87.0%
20.44 Advertising	8,339.41	7,500.00	839.41	111.2%
20.45 Operating Rentals	824.09	1,000.00	-175.91	82.4%
20.46 Insurance	35,749.10	33,500.00	2,249.10	106.7%
20.47 Utilities	133,159.83	150,000.00	-16,840.17	88.8%
20.48 NWPRD Repair & Maint	40,650.90	30,000.00	10,650.90	135.5%
20.49 Miscellaneous	1,101.00	1,500.00	-399.00	73.4%
<b>Total 576.20.40 Other Services</b>	<b>264,640.47</b>	<b>268,460.00</b>	<b>-3,819.53</b>	<b>98.6%</b>
<b>576.20.50 Intergovernmental</b>	<b>21,885.94</b>	<b>15,500.00</b>	<b>6,385.94</b>	<b>141.2%</b>
<b>576.20.60 Capital Outlay</b>	<b>39,501.13</b>	<b>30,000.00</b>	<b>9,501.13</b>	<b>131.7%</b>

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Accrual Basis

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

	<u>Jan - Dec 09</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>576.20.80 Park &amp; Rec Services</b>				
<b>80.40 Non Aquatic Rec Prog</b>				
Running Club Equip & Supplies	553.56			
Running Club Meet Fees	215.00			
Running Club Travel	2,386.26			
Running Club Uniforms	2,079.38			
Running Club Wages & Benefits	16,094.25			
Soccer	7,978.90	8,000.00	-21.10	99.7%
Special Events/Programs	3,621.98	10,000.00	-6,378.02	36.2%
<b>Total 80.40 Non Aquatic Rec Prog</b>	<u>32,929.33</u>	<u>18,000.00</u>	<u>14,929.33</u>	<u>182.9%</u>
<b>80.41 Professional Services</b>	1,490.50	1,500.00	-9.50	99.4%
<b>80.42 Park development</b>	4,411.62	3,000.00	1,411.62	147.1%
<b>80.47 Utilities</b>	1,448.20	1,100.00	348.20	131.7%
<b>Total 576.20.80 Park &amp; Rec Services</b>	<u>40,279.65</u>	<u>23,600.00</u>	<u>16,679.65</u>	<u>170.7%</u>
<b>Total 576.20 NWPRD Expenses</b>	<u>987,287.43</u>	<u>919,000.00</u>	<u>68,287.43</u>	<u>107.4%</u>
<b>Total 570.00 RECREATION SERVICES</b>	<u>987,287.43</u>	<u>944,000.00</u>	<u>43,287.43</u>	<u>104.6%</u>
<b>Total Expense</b>	<u>987,287.43</u>	<u>944,000.00</u>	<u>43,287.43</u>	<u>104.6%</u>
<b>Net Ordinary Income</b>	<u>7,845.16</u>	<u>0.00</u>	<u>7,845.16</u>	<u>100.0%</u>
<b>Net Income</b>	<u><u>7,845.16</u></u>	<u><u>0.00</u></u>	<u><u>7,845.16</u></u>	<u><u>100.0%</u></u>