

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

	Jan 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
310.00 LEVIES	208.52	840,000.00	-839,791.48	0.0%
311.00 General Property Taxes				
Total 310.00 LEVIES	208.52	840,000.00	-839,791.48	0.0%
340.00 JVMP Revenue				
347.30 Fees				
31 Daily Admission	5,928.39	68,779.15	-62,850.76	8.6%
33 Passes	0.00	11,335.42	-11,335.42	0.0%
34 Punch Cards	0.00	5,021.65	-5,021.65	0.0%
36 Kayak Lessons	0.00	3,357.00	-3,357.00	0.0%
37 ARC Classes	0.00	3,340.05	-3,340.05	0.0%
38 Aerobics	743.82	5,807.17	-5,063.35	12.8%
39 Swim Lessons				
School Group	0.00	3,200.00	-3,200.00	0.0%
Private	0.00	7,114.02	-7,114.02	0.0%
Youth	0.00	35,388.62	-35,388.62	0.0%
Total 39 Swim Lessons	0.00	45,702.64	-45,702.64	0.0%
Total 347.30 Fees	6,672.21	143,343.08	-136,670.87	4.7%
Total 340.00 JVMP Revenue	6,672.21	143,343.08	-136,670.87	4.7%
350.00 Recreation Revenue				
Splash Camp	0.00	2,700.00	-2,700.00	0.0%
Special Events/Programs	0.00	1,400.00	-1,400.00	0.0%
Total 350.00 Recreation Revenue	0.00	4,100.00	-4,100.00	0.0%
360.00 Miscellaneous Revenue				
Prepaid Accounts	77.51			
362.00 Rents & Concessions				
Private Party Rental	1,242.00	2,416.93	-1,174.93	51.4%
Open Swim Party Rental	239.20	3,320.69	-3,081.49	7.2%
Viewing Room Rental	55.20	250.00	-194.80	22.1%
Candy&Snacks	211.00	5,960.47	-5,749.47	3.5%
Glover Valley Park	0.00	1,300.00	-1,300.00	0.0%
OHHS	1,788.53	13,500.00	-11,711.47	13.2%
BHBC	953.93	5,800.00	-4,846.07	16.4%
Lockers	264.00	2,219.00	-1,955.00	11.9%

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

	Jan 19	Budget	\$ Over Budget	% of Budget
Pool Group Rentals	745.20	353.83	391.37	210.6%
Retail	2.76	1,227.59	-1,224.83	0.2%
<b>Total 362.00 Rents &amp; Concessions</b>	<b>5,501.82</b>	<b>36,348.51</b>	<b>-30,846.69</b>	<b>15.1%</b>
367.00 Contributions/Donations	9,178.70			
369.00 Other Misc Revenues				
Cashier over/short	-1.16			
<b>Total 369.00 Other Misc Revenues</b>	<b>-1.16</b>			
<b>Total 360.00 Miscellaneous Revenue</b>	<b>14,756.87</b>	<b>36,348.51</b>	<b>-21,591.64</b>	<b>40.6%</b>
<b>Total Income</b>	<b>21,637.60</b>	<b>1,023,791.59</b>	<b>-1,002,153.99</b>	<b>2.1%</b>
<b>Gross Profit</b>	<b>21,637.60</b>	<b>1,023,791.59</b>	<b>-1,002,153.99</b>	<b>2.1%</b>
<b>Expense</b>				
Payroll Expenses	0.00			
570.00 RECREATION SERVICES				
576.20 NWPRD Expenses				
576.20.10 Salary & Wages				
100101 Executive Director	2,000.00	58,432.00	-56,432.00	3.4%
100102 Aquatic Director	0.00	11,282.97	-11,282.97	0.0%
100104 Client Service Spc	2,313.00	36,367.26	-34,054.26	6.4%
100105 Dir of Finance & Admin	1,542.63	22,425.00	-20,882.37	6.9%
100106 Dir of Client Services	1,542.63	18,257.75	-16,715.12	8.4%
200201 Aerobics Inst JVMP	278.50	7,649.87	-7,371.37	3.6%
200207 Lifeguard Training Instr	0.00	944.55	-944.55	0.0%
200208 Kayak Inst JVMP	0.00	1,427.01	-1,427.01	0.0%
200210 Private Lessons	0.00	3,389.24	-3,389.24	0.0%
200212 Youth Instructor	0.00	23,183.53	-23,183.53	0.0%
200221 Training	63.00	4,000.00	-3,937.00	1.6%
300301 Lifeguard	4,381.13	50,238.01	-45,856.88	8.7%
300303 Sr. Lifeguards	14.00	13,170.05	-13,156.05	0.1%
500501 Director of Maintenance	0.00	36,000.00	-36,000.00	0.0%
500502 Janitorial Staff	669.00	30,000.00	-29,331.00	2.2%
500505 Shut Down Maintenance	0.00	500.00	-500.00	0.0%
<b>Total 576.20.10 Salary &amp; Wages</b>	<b>12,803.89</b>	<b>317,267.24</b>	<b>-304,463.35</b>	<b>4.0%</b>
576.20.11 Payroll Benefits				
20.112 Sick Pay	0.00	4,530.00	-4,530.00	0.0%

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

	Jan 19	Budget	\$ Over Budget	% of Budget
20.113 Vacation				
Director of Finance	0.00	540.00	-540.00	0.0%
Director of Client Services	0.00	112.00	-112.00	0.0%
Total 20.113 Vacation	0.00	652.00	-652.00	0.0%
Total 576.20.11 Payroll Benefits	0.00	5,182.00	-5,182.00	0.0%
576.20.12 Payroll Taxes				
Social Security	793.84			
Medicare	185.65			
Quarterly L & I	369.81			
576.20.12 Payroll Taxes - Other	0.00	45,000.00	-45,000.00	0.0%
Total 576.20.12 Payroll Taxes	1,349.30	45,000.00	-43,650.70	3.0%
576.20.20 Personnel Benefits				
Cell phone	0.00	500.00	-500.00	0.0%
Emp Award Program	0.00	240.00	-240.00	0.0%
Emp Uniforms	43.37	1,000.00	-956.63	4.3%
Total 576.20.20 Personnel Benefits	43.37	1,740.00	-1,696.63	2.5%
576.20.30 Minor Purchases				
20.31 JVMP				
Major Equipment Purchase	0.00	30,000.00	-30,000.00	0.0%
Aquatics Equipment	0.00	1,000.00	-1,000.00	0.0%
Retail Expense	0.00	800.00	-800.00	0.0%
Aerobic supplies	0.00	1,000.00	-1,000.00	0.0%
Cleaning & Sanitation	0.00	7,000.00	-7,000.00	0.0%
First Aide supplies	0.00	500.00	-500.00	0.0%
Event Food	0.00	300.00	-300.00	0.0%
Office supplies JVMP	0.00	1,200.00	-1,200.00	0.0%
Pool Chemicals	2,453.13	18,000.00	-15,546.87	13.6%
Pool supplies	0.00	30.00	-30.00	0.0%
Total 20.31 JVMP	2,453.13	59,830.00	-57,376.87	4.1%
20.33 Vehicle Maintenance				
Repair	0.00	1,000.00	-1,000.00	0.0%
Fuel Expense	0.00	500.00	-500.00	0.0%
Total 20.33 Vehicle Maintenance	0.00	1,500.00	-1,500.00	0.0%
20.34 Concession Expense				
	0.00	3,300.00	-3,300.00	0.0%

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

	Jan 19	Budget	\$ Over Budget	% of Budget
20.35 Sm Tools/Equip	0.00	500.00	-500.00	0.0%
20.36 Kayak Equip	0.00	650.00	-650.00	0.0%
576.20.30 Minor Purchases - Other	0.00	3,045.00	-3,045.00	0.0%
<b>Total 576.20.30 Minor Purchases</b>	<b>2,453.13</b>	<b>68,825.00</b>	<b>-66,371.87</b>	<b>3.6%</b>
<b>576.20.40 Other Services</b>				
20.41 Professional Services				
Web Hosting	0.00	150.00	-150.00	0.0%
Training Courses & Tuition	0.00	2,000.00	-2,000.00	0.0%
IT Service Contract	122.29	2,250.00	-2,127.71	5.4%
POS System	0.00	1,680.00	-1,680.00	0.0%
Emp Background Checks	0.00	500.00	-500.00	0.0%
Credit Card Processing	0.00	3,805.14	-3,805.14	0.0%
Accounting Consultant	0.00	24,000.00	-24,000.00	0.0%
Security System - Annual	0.00	468.00	-468.00	0.0%
Security System - Service Calls	0.00	500.00	-500.00	0.0%
Bank Fees	0.00	500.00	-500.00	0.0%
Computer Maintenance	0.00	2,500.00	-2,500.00	0.0%
Copy Machine Maint	0.00	700.00	-700.00	0.0%
Dues & Memberships	0.00	635.00	-635.00	0.0%
ARC Classes & Fees	0.00	1,427.54	-1,427.54	0.0%
HVAC PMS	0.00	3,200.00	-3,200.00	0.0%
JVMP Landscape Maint	0.00	1,358.00	-1,358.00	0.0%
Legal	0.00	1,200.00	-1,200.00	0.0%
Payroll Processing	0.00	2,400.00	-2,400.00	0.0%
Pest Control	0.00	400.00	-400.00	0.0%
Porta-Potty	0.00	1,546.45	-1,546.45	0.0%
<b>Total 20.41 Professional Services</b>	<b>122.29</b>	<b>51,220.13</b>	<b>-51,097.84</b>	<b>0.2%</b>
20.42 Communication				
Email	0.00	900.00	-900.00	0.0%
Advertising	0.00	5,000.00	-5,000.00	0.0%
Internet & Telephone	182.90	3,360.00	-3,177.10	5.4%
Postage	0.00	200.00	-200.00	0.0%
<b>Total 20.42 Communication</b>	<b>182.90</b>	<b>9,460.00</b>	<b>-9,277.10</b>	<b>1.9%</b>
20.43 Travel	0.00	1,200.00	-1,200.00	0.0%
20.46 Insurance	4,666.29	90,000.00	-85,333.71	5.2%

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

	Jan 19	Budget	\$ Over Budget	% of Budget
20.47 Utilities				
Boiler	4,742.78	60,000.00	-55,257.22	7.9%
Electricity	5,452.10	48,000.00	-42,547.90	11.4%
CVP Water	39.38	744.26	-704.88	5.3%
Patron Water	669.28	11,070.73	-10,401.45	6.0%
Pool Water/Garbage	952.24	22,948.42	-21,996.18	4.1%
Spa Boiler	784.70	8,400.00	-7,615.30	9.3%
<b>Total 20.47 Utilities</b>	<b>12,640.48</b>	<b>151,163.41</b>	<b>-138,522.93</b>	<b>8.4%</b>
20.48 NWPDR Repair & Maint				
Clover Valley Ball Fields	0.00	10,000.00	-10,000.00	0.0%
Clover Valley Dog Park	31.74	5,000.00	-4,968.26	0.6%
20.48 NWPDR Repair & Maint - Other	233.44	115,000.00	-114,766.56	0.2%
<b>Total 20.48 NWPDR Repair &amp; Maint</b>	<b>265.18</b>	<b>130,000.00</b>	<b>-129,734.82</b>	<b>0.2%</b>
<b>Total 576.20.40 Other Services</b>	<b>17,877.14</b>	<b>433,043.54</b>	<b>-415,166.40</b>	<b>4.1%</b>
576.20.50 Intergovernmental				
Clean Water Utility	0.00	427.27	-427.27	0.0%
Emp Adv Serv	0.00	194.10	-194.10	0.0%
Election services	0.00	12,000.00	-12,000.00	0.0%
Gov't Service Fees	0.00	11.00	-11.00	0.0%
Refunds	0.00	3,000.00	-3,000.00	0.0%
Water Rec Facility Permit	0.00	741.00	-741.00	0.0%
<b>Total 576.20.50 Intergovernmental</b>	<b>0.00</b>	<b>16,373.37</b>	<b>-16,373.37</b>	<b>0.0%</b>
576.20.80 Park & Rec Services				
80.40 Non Aquatic Rec Prog				
Special Events/Programs	0.00	1,500.00	-1,500.00	0.0%
<b>Total 80.40 Non Aquatic Rec Prog</b>	<b>0.00</b>	<b>1,500.00</b>	<b>-1,500.00</b>	<b>0.0%</b>
<b>Total 576.20.80 Park &amp; Rec Services</b>	<b>0.00</b>	<b>1,500.00</b>	<b>-1,500.00</b>	<b>0.0%</b>
<b>Total 576.20 NWPDR Expenses</b>	<b>34,526.83</b>	<b>888,931.15</b>	<b>-854,404.32</b>	<b>3.9%</b>
<b>Total 570.00 RECREATION SERVICES</b>	<b>34,526.83</b>	<b>888,931.15</b>	<b>-854,404.32</b>	<b>3.9%</b>
<b>Total Expense</b>	<b>34,526.83</b>	<b>888,931.15</b>	<b>-854,404.32</b>	<b>3.9%</b>
<b>Net Ordinary Income</b>	<b>-12,889.23</b>	<b>134,860.44</b>	<b>-147,749.67</b>	<b>-9.6%</b>
<b>Net Income</b>	<b>-12,889.23</b>	<b>134,860.44</b>	<b>-147,749.67</b>	<b>-9.6%</b>