

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

	<u>Jan - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>310.00 LEVIES</b>				
311.00 General Property Taxes	926,236.23	928,304.00	-2,067.77	99.78%
312.00 Timber Harvest Taxes	75.30			
<b>Total 310.00 LEVIES</b>	<u>926,311.53</u>	<u>928,304.00</u>	<u>-1,992.47</u>	<u>99.79%</u>
334.04.20 State Grant	7,346.71	7,346.71	0.00	100.0%
337.00.00 Local Grant	37,384.42	37,384.00	0.42	100.0%
<b>340.00 JVMP Revenue</b>				
<b>347.30 Fees</b>				
31 Daily Admission	117,131.02	107,842.00	9,289.02	108.61%
33 Passes	0.00	0.00	0.00	0.0%
33.01 Basic Memberships	13,542.46	15,533.00	-1,990.54	87.19%
34 Punch Cards	30,194.89	34,630.00	-4,435.11	87.19%
36 Kayak Lessons	990.00	600.00	390.00	165.0%
<b>37 ARC Classes</b>				
302 Lifeguard Course	0.00	0.00	0.00	0.0%
304 Jr. Lifeguarding	0.00	2,000.00	-2,000.00	0.0%
305 ARC Babysitting Course	2,450.00	2,575.00	-125.00	95.15%
306 BLS	0.00	0.00	0.00	0.0%
307 CPR/AED	0.00	0.00	0.00	0.0%
308 Waterfront Lifeguard	0.00	0.00	0.00	0.0%
309 WSI Course	0.00	0.00	0.00	0.0%
37 ARC Classes - Other	1,000.00	0.00	1,000.00	100.0%
<b>Total 37 ARC Classes</b>	<u>3,450.00</u>	<u>4,575.00</u>	<u>-1,125.00</u>	<u>75.41%</u>
<b>38 Aerobics</b>				
Water Fitness Daily Admisison	5,752.81			
Water Fitness Prem. Membership	16,700.12			
Water Fitness Punch Card	13,761.55			
38 Aerobics - Other	32.11	42,350.44	-42,318.33	0.08%
<b>Total 38 Aerobics</b>	<u>36,246.59</u>	<u>42,350.44</u>	<u>-6,103.85</u>	<u>85.59%</u>
<b>39 Swim Lessons</b>				
Private	15,178.00	17,488.50	-2,310.50	86.79%
School Group	6,000.00	9,000.00	-3,000.00	66.67%
Youth	150,045.60	164,720.00	-14,674.40	91.09%
<b>Total 39 Swim Lessons</b>	<u>171,223.60</u>	<u>191,208.50</u>	<u>-19,984.90</u>	<u>89.55%</u>
<b>40 Swim Team</b>				
Adult Swim Team	146.80	0.00	146.80	100.0%
Masters	388.00	0.00	388.00	100.0%
<b>Total 40 Swim Team</b>	<u>534.80</u>	<u>0.00</u>	<u>534.80</u>	<u>100.0%</u>
<b>Total 347.30 Fees</b>	<u>373,313.36</u>	<u>396,738.94</u>	<u>-23,425.58</u>	<u>94.1%</u>
<b>Total 340.00 JVMP Revenue</b>	<u>373,313.36</u>	<u>396,738.94</u>	<u>-23,425.58</u>	<u>94.1%</u>

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	<u>Jan - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>350.00 Recreation Revenue</b>				
347.60.01 Basketball	39,748.43	30,000.00	9,748.43	132.5%
347.60.02 Ultimate Frisbee	0.00	0.00	0.00	0.0%
347.60.04 Pickleball	1,200.00	0.00	1,200.00	100.0%
347.60.05 NFL Flag Football	4,615.03	2,000.00	2,615.03	230.75%
347.60.06 Volleyball	3,635.00	18,000.00	-14,365.00	20.19%
Recreation Activities	321.13	52,500.00	-52,178.87	0.61%
Special Events/Programs	0.00	0.00	0.00	0.0%
350.00 Recreation Revenue - Other	34,139.80			
<b>Total 350.00 Recreation Revenue</b>	<u>83,659.39</u>	<u>102,500.00</u>	<u>-18,840.61</u>	<u>81.62%</u>
<b>360.00 Miscellaneous Revenue</b>				
<b>362.00 Rents &amp; Concessions</b>				
BHBC	6,801.00	12,903.00	-6,102.00	52.71%
Candy&Snacks	4,111.53	3,900.00	211.53	105.42%
Lockers	1,132.43	1,110.00	22.43	102.02%
Open Swim Party Rental	7,518.91	7,461.00	57.91	100.78%
Pool Group Rentals	109.19	1,000.00	-890.81	10.92%
Private Party Rental	7,616.20	8,200.00	-583.80	92.88%
Retail	2,454.05	3,900.00	-1,445.95	62.92%
Viewing Room Rental	522.60	546.00	-23.40	95.71%
<b>Total 362.00 Rents &amp; Concessions</b>	<u>30,265.91</u>	<u>39,020.00</u>	<u>-8,754.09</u>	<u>77.57%</u>
367.00 Contributions/Donations	43.71	5,000.00	-4,956.29	0.87%
<b>369.00 Other Misc Revenues</b>				
Cashier over/short	-8.48			
<b>Total 369.00 Other Misc Revenues</b>	<u>-8.48</u>			
Other Misc Revenues	21,029.02			
Prepaid Accounts	1,432.90			
Training Fee	0.00	600.00	-600.00	0.0%
360.00 Miscellaneous Revenue - Other	4,633.41			
<b>Total 360.00 Miscellaneous Revenue</b>	<u>57,396.47</u>	<u>44,620.00</u>	<u>12,776.47</u>	<u>128.63%</u>
<b>361.40.00 Interest</b>				
Int Investment Capital Fund	58.65	50.00	8.65	117.3%
Int Investment Reserve Fund	756.43	784.00	-27.57	96.48%
Interest Investment Bond Fund	4.17	5.00	-0.83	83.4%
<b>Total 361.40.00 Interest</b>	<u>819.25</u>	<u>839.00</u>	<u>-19.75</u>	<u>97.65%</u>
<b>Total Income</b>	<u>1,486,231.13</u>	<u>1,517,732.65</u>	<u>-31,501.52</u>	<u>97.92%</u>
<b>Gross Profit</b>	<u>1,486,231.13</u>	<u>1,517,732.65</u>	<u>-31,501.52</u>	<u>97.92%</u>
<b>Expense</b>				
<b>570.00 RECREATION SERVICES</b>				
<b>573.60.00 Exp Recreation Sports</b>				
572.20.12 Payroll Taxes	263.36	263.36	0.00	100.0%
573.60.01 Basketball Expense				

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	<u>Jan - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Basketball Clinic	190.76	190.76	0.00	100.0%
573.60.01 Basketball Expense - Other	10,487.95	8,558.00	1,929.95	122.55%
<b>Total 573.60.01 Basketball Expense</b>	<b>10,678.71</b>	<b>8,748.76</b>	<b>1,929.95</b>	<b>122.06%</b>
573.60.02 Ultimate Frisbee Exp	0.00	0.00	0.00	0.0%
573.60.04 Pickleball Expense	0.00	0.00	0.00	0.0%
573.60.05 NFL Flag Football Exp	2,116.82	3,000.00	-883.18	70.56%
573.60.06 Volleyball Expense	458.90	6,952.00	-6,493.10	6.6%
573.60.10 Salary & Wages				
<b>Basketball</b>				
Basketball Clinic Wages	369.36			
Basketball - Other	8,169.55	8,500.00	-330.45	96.11%
<b>Total Basketball</b>	<b>8,538.91</b>	<b>8,500.00</b>	<b>38.91</b>	<b>100.46%</b>
<b>Day Camp</b>				
Day Camp Assistant Manager	5,187.40			
Day Camp Leader	6,717.55			
Day Camp - Other	64.86	19,080.00	-19,015.14	0.34%
<b>Total Day Camp</b>	<b>11,969.81</b>	<b>19,080.00</b>	<b>-7,110.19</b>	<b>62.74%</b>
NFL Flag Football	798.34	1,000.00	-201.66	79.83%
Pickleball	0.00	0.00	0.00	0.0%
Rec Aide Fly-Fishing	155.52	156.00	-0.48	99.69%
Recreation Aide- Adult Soccer	108.00			
Recreation Coordinator	13,427.62	16,823.00	-3,395.38	79.82%
Sick Pay	0.00	1,332.00	-1,332.00	0.0%
Training Recreation	491.20	871.00	-379.80	56.4%
Ultimate Frisbee	0.00	0.00	0.00	0.0%
Volleyball	81.00	2,818.00	-2,737.00	2.87%
<b>Total 573.60.10 Salary &amp; Wages</b>	<b>35,570.40</b>	<b>50,580.00</b>	<b>-15,009.60</b>	<b>70.33%</b>
Adult Soccer Expense	626.22			
Day Camp Expense	771.63	1,000.00	-228.37	77.16%
Kayak Program Expense	114.46	114.46	0.00	100.0%
<b>Total 573.60.00 Exp Recreation Sports</b>	<b>50,600.50</b>	<b>70,658.58</b>	<b>-20,058.08</b>	<b>71.61%</b>
<b>576.20 NWPPRD Expenses</b>				
<b>576.20.10 Salary &amp; Wages</b>				
100101 Director	85,253.77	88,000.00	-2,746.23	96.88%
100102 Recreation Manager	55,020.36	59,031.00	-4,010.64	93.21%
100103 Business Manager	56,909.78	60,177.00	-3,267.22	94.57%
100104 Client Service Spc	73,579.95	70,700.00	2,879.95	104.07%
100107 BOC/Dir Admin Asst	20,929.23	19,293.16	1,636.07	108.48%
100108 Rec Aide Advertising	2,388.93	2,879.00	-490.07	82.98%
200201 Aerobics Inst JVMP	10,369.27	10,743.00	-373.73	96.52%
200207 Lifeguard Training Instr	0.00	0.00	0.00	0.0%
200208 Kayak Inst JVMP				

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	<u>Jan - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Recreation Aid- Kayak	0.00	0.00	0.00	0.0%
<b>200208 Kayak Inst JVMP - Other</b>	<b>493.76</b>	<b>227.13</b>	<b>266.63</b>	<b>217.39%</b>
<b>Total 200208 Kayak Inst JVMP</b>	<b>493.76</b>	<b>227.13</b>	<b>266.63</b>	<b>217.39%</b>
<b>200210 Private Lessons</b>	<b>6,181.81</b>	<b>7,000.00</b>	<b>-818.19</b>	<b>88.31%</b>
<b>200211 WSI Instructor</b>				
Recreation Aide- Swim Lessons	946.99	1,039.00	-92.01	91.14%
<b>200211 WSI Instructor - Other</b>	<b>41,206.37</b>	<b>41,590.00</b>	<b>-383.63</b>	<b>99.08%</b>
<b>Total 200211 WSI Instructor</b>	<b>42,153.36</b>	<b>42,629.00</b>	<b>-475.64</b>	<b>98.88%</b>
<b>200220 Special Events</b>	<b>258.39</b>	<b>1,200.00</b>	<b>-941.61</b>	<b>21.53%</b>
<b>200221 Training</b>				
<b>200222 Training CSS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
Training- Lifeguard	16,698.61	19,670.00	-2,971.39	84.89%
Training - Client Services	1,020.15	1,200.00	-179.85	85.01%
Training - Maint & Custodial	875.46	900.00	-24.54	97.27%
Training - Swim Instructor	5,792.73	6,055.00	-262.27	95.67%
Training Aerobics Instructors	204.44	150.00	54.44	136.29%
<b>200221 Training - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total 200221 Training</b>	<b>24,591.39</b>	<b>27,975.00</b>	<b>-3,383.61</b>	<b>87.91%</b>
<b>300301 Lifeguard</b>	<b>180,491.03</b>	<b>164,548.00</b>	<b>15,943.03</b>	<b>109.69%</b>
<b>300303 Sr. Lifeguards</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>300305 Head Lifeguard</b>	<b>11,454.02</b>	<b>14,844.00</b>	<b>-3,389.98</b>	<b>77.16%</b>
<b>500501 Director of Maintenance</b>	<b>70,781.51</b>	<b>73,239.00</b>	<b>-2,457.49</b>	<b>96.65%</b>
<b>500502 Janitorial Staff</b>	<b>21,696.51</b>	<b>30,569.00</b>	<b>-8,872.49</b>	<b>70.98%</b>
<b>500503 Clover Valley Park</b>	<b>4,355.88</b>	<b>5,516.00</b>	<b>-1,160.12</b>	<b>78.97%</b>
<b>500505 Shut Down Maintenance</b>	<b>4,440.63</b>	<b>4,440.63</b>	<b>0.00</b>	<b>100.0%</b>
<b>Medical</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Swim Lesson Coordinator</b>	<b>13,261.15</b>	<b>12,864.00</b>	<b>397.15</b>	<b>103.09%</b>
<b>Training</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Unemployment Paid to ESD</b>	<b>340.41</b>	<b>340.41</b>	<b>0.00</b>	<b>100.0%</b>
<b>Total 576.20.10 Salary &amp; Wages</b>	<b>684,951.14</b>	<b>696,215.33</b>	<b>-11,264.19</b>	<b>98.38%</b>
<b>576.20.11 Payroll Benefits</b>				
<b>20.111 Retirement</b>				
Executive Director	3,593.38	3,337.00	256.38	107.68%
<b>Total 20.111 Retirement</b>	<b>3,593.38</b>	<b>3,337.00</b>	<b>256.38</b>	<b>107.68%</b>
<b>20.112 Sick Pay</b>				
Business Manager	1,418.32	1,157.00	261.32	122.59%
Director	1,000.00	3,000.00	-2,000.00	33.33%
Maintenance Supervisor	0.00	1,408.00	-1,408.00	0.0%
Part Time Staff	4,234.24	4,060.76	173.48	104.27%
Recreation Manager	450.80	1,135.00	-684.20	39.72%
<b>Total 20.112 Sick Pay</b>	<b>7,103.36</b>	<b>10,760.76</b>	<b>-3,657.40</b>	<b>66.01%</b>
<b>20.113 Vacation</b>				

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<b>Business Manager</b>	1,539.29	2,314.00	-774.71	66.52%
<b>Director</b>	1,338.90	3,385.00	-2,046.10	39.55%
<b>Director of Maintenance</b>	2,080.65	2,817.00	-736.35	73.86%
<b>Recreation Manager</b>	1,211.53	2,270.00	-1,058.47	53.37%
<b>Total 20.113 Vacation</b>	<u>6,170.37</u>	<u>10,786.00</u>	<u>-4,615.63</u>	<u>57.21%</u>
<b>Bereavement Leave</b>	614.72			
<b>Total 576.20.11 Payroll Benefits</b>	<u>17,481.83</u>	<u>24,883.76</u>	<u>-7,401.93</u>	<u>70.25%</u>
<b>576.20.12 Payroll Taxes</b>				
<b>Medicare</b>	2,630.82			
<b>Quarterly L &amp; I</b>	9,699.16			
<b>Social Security</b>	11,249.12			
<b>576.20.12 Payroll Taxes - Other</b>	<u>72,105.84</u>	<u>114,038.00</u>	<u>-41,932.16</u>	<u>63.23%</u>
<b>Total 576.20.12 Payroll Taxes</b>	<u>95,684.94</u>	<u>114,038.00</u>	<u>-18,353.06</u>	<u>83.91%</u>
<b>576.20.20 Personnel Benefits</b>				
<b>Cell phone</b>	2,520.00	2,880.00	-360.00	87.5%
<b>Emp Award Program</b>	91.78	1,200.00	-1,108.22	7.65%
<b>Emp Uniforms</b>	<u>388.35</u>	<u>4,494.00</u>	<u>-4,105.65</u>	<u>8.64%</u>
<b>Total 576.20.20 Personnel Benefits</b>	<u>3,000.13</u>	<u>8,574.00</u>	<u>-5,573.87</u>	<u>34.99%</u>
<b>576.20.30 Minor Purchases</b>				
<b>20.31 JVMP</b>				
<b>Adult Swim Team Equipment</b>	0.00	196.00	-196.00	0.0%
<b>Aerobic supplies</b>	239.69	894.00	-654.31	26.81%
<b>Aquatics Equipment</b>	44,800.58	42,209.54	2,591.04	106.14%
<b>ARC Course Equipment</b>	0.00	1,529.00	-1,529.00	0.0%
<b>Cleaning &amp; Sanitation</b>	2,175.10	2,500.00	-324.90	87.0%
<b>Equipment Purchase</b>	2,175.00	0.00	2,175.00	100.0%
<b>First Aide supplies</b>	0.00	1,166.00	-1,166.00	0.0%
<b>Kayak Equipment</b>	0.00	0.00	0.00	0.0%
<b>Office Equipment</b>	4,683.89	3,936.00	747.89	119.0%
<b>Office supplies</b>	1,114.85	1,200.00	-85.15	92.9%
<b>Pool Chemicals</b>	41,352.61	33,572.00	7,780.61	123.18%
<b>Pool supplies</b>	0.00	150.00	-150.00	0.0%
<b>Retail Expense</b>	1,543.66	2,000.00	-456.34	77.18%
<b>Swim School Supplies</b>	<u>250.33</u>	<u>523.00</u>	<u>-272.67</u>	<u>47.86%</u>
<b>Total 20.31 JVMP</b>	<u>98,335.71</u>	<u>89,875.54</u>	<u>8,460.17</u>	<u>109.41%</u>
<b>20.33 Vehicle Maintenance</b>				
<b>Fuel Expense</b>	333.98	261.00	72.98	127.96%
<b>Repair</b>	18.52	125.00	-106.48	14.82%
<b>Routine Maitnenace</b>	<u>99.14</u>	<u>500.00</u>	<u>-400.86</u>	<u>19.83%</u>
<b>Total 20.33 Vehicle Maintenance</b>	<u>451.64</u>	<u>886.00</u>	<u>-434.36</u>	<u>50.98%</u>
<b>20.34 Concession Expense</b>	2,645.93	2,400.00	245.93	110.25%
<b>20.35 Sm Tools/Equip</b>	1,680.23	4,000.00	-2,319.77	42.01%

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Minor Purchases - Other	1,469.56			
<b>Total 576.20.30 Minor Purchases</b>	104,583.07	97,161.54	7,421.53	107.64%
<b>576.20.40 JVMPool Other Svcs</b>				
<b>20.41 Professional Services</b>				
ARC Classes & Fees	2,841.00	4,728.00	-1,887.00	60.09%
Bank Fees	770.82	650.00	120.82	118.59%
Computer Maintenance	989.17	951.00	38.17	104.01%
Copy Machine Maint	2,773.75	2,400.00	373.75	115.57%
Credit Card Processing	18,036.55	14,736.00	3,300.55	122.4%
Dues & Memberships	1,288.16	1,135.00	153.16	113.49%
Emp Background Checks	804.00	900.00	-96.00	89.33%
HVAC PMS	10,247.61	10,035.00	212.61	102.12%
IT Service Contract	5,924.19	5,559.00	365.19	106.57%
JVMP Landscape Maint	1,066.84	2,450.00	-1,383.16	43.54%
Legal	18,769.50	8,000.00	10,769.50	234.62%
Payroll Processing	9,130.86	11,712.00	-2,581.14	77.96%
Pest Control	606.00	500.00	106.00	121.2%
POS System	2,756.40	12,520.00	-9,763.60	22.02%
Roof Preventative Maintenance	4,196.50	4,197.00	-0.50	99.99%
Security System - Annual	846.00	756.00	90.00	111.91%
Security System - Service Calls	738.90			
Storage Unit	1,945.00	1,920.00	25.00	101.3%
Training Courses & Tuition	1,579.97	6,100.00	-4,520.03	25.9%
Web Hosting	241.13	350.00	-108.87	68.89%
<b>Total 20.41 Professional Services</b>	85,552.35	89,599.00	-4,046.65	95.48%
<b>20.42 Communication</b>				
Advertising	12,211.26	13,200.00	-988.74	92.51%
Email/Business Apps	2,003.96	2,015.00	-11.04	99.45%
Internet Service	2,303.05	2,491.00	-187.95	92.46%
Phone Service	2,811.30	2,760.00	51.30	101.86%
Postage	99.70	300.00	-200.30	33.23%
Virtual Meeting	446.64	420.00	26.64	106.34%
<b>Total 20.42 Communication</b>	19,875.91	21,186.00	-1,310.09	93.82%
<b>20.43 Travel</b>	636.77	1,100.00	-463.23	57.89%
<b>20.46 Insurance</b>	105,943.74	105,943.74	0.00	100.0%
<b>20.47 Utilities</b>				
Boiler	74,526.64	75,752.00	-1,225.36	98.38%
Electricity	49,890.78	43,350.00	6,540.78	115.09%
Garbage	174.00	300.00	-126.00	58.0%
Patron Water	18,929.53	13,322.00	5,607.53	142.09%
Pool Water/Garbage	16,871.65	13,071.00	3,800.65	129.08%
Spa Boiler	8,820.45	11,140.00	-2,319.55	79.18%

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

	<u>Jan - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Total 20.47 Utilities</b>	169,213.05	156,935.00	12,278.05	107.82%
<b>20.48 NWPRD Repair &amp; Maint</b>	50,303.66	72,000.00	-21,696.34	69.87%
<b>20.49 Miscellaneous</b>	5,050.00			
<b>Total 576.20.40 JVMPool Other Svcs</b>	436,575.48	446,763.74	-10,188.26	97.72%
<b>576.20.50 Intergovernmental</b>				
<b>Business Tax</b>	33,943.37			
<b>Clean Water Utility</b>	161.61	161.61	0.00	100.0%
<b>Emp Adv Serv</b>	0.00	1,080.00	-1,080.00	0.0%
<b>Employee Advisory Service</b>	1,080.00			
<b>Refunds</b>				
<b>Patron Refund- Basketball</b>	95.00			
<b>Patron Refund- Punch Card</b>	188.50			
<b>Patron Refund - Kayak</b>	239.99			
<b>Patron Refund - Pickleball</b>	700.00			
<b>Patron Refund - Volleyball</b>	95.00			
<b>Patron Refund OS Party</b>	135.00			
<b>Patron Refund Adult Soccer</b>	245.00			
<b>Patron Refund ARC Babysitting</b>	375.00			
<b>Patron Refund Day Camp</b>	490.00			
<b>Patron Refund NFL Flag Football</b>	95.00			
<b>Patron Refund Open Swim</b>	25.00			
<b>Patron Refund Swim Lessons</b>	240.00			
<b>Patron Refund Water Fitness</b>	42.60			
<b>Refunds - Other</b>	0.00	3,000.00	-3,000.00	0.0%
<b>Total Refunds</b>	2,966.09	3,000.00	-33.91	98.87%
<b>Water Rec Facility Permit</b>	816.00	815.00	1.00	100.12%
<b>Total 576.20.50 Intergovernmental</b>	38,967.07	5,056.61	33,910.46	770.62%
<b>576.80.00 General Parks</b>				
<b>576.80.33 Vehicle Maintenance</b>				
<b>Fuel Expense</b>	296.48	756.00	-459.52	39.22%
<b>Repair</b>	0.00	125.00	-125.00	0.0%
<b>Routine Maintenance</b>	0.00	500.00	-500.00	0.0%
<b>Total 576.80.33 Vehicle Maintenance</b>	296.48	1,381.00	-1,084.52	21.47%
<b>576.80.35 Sm Tools/Equipment</b>	435.99	600.00	-164.01	72.67%
<b>576.80.47 Utilities</b>				
<b>CVP Water</b>	873.33	1,500.00	-626.67	58.22%
<b>Dump Fees</b>	0.00	200.00	-200.00	0.0%
<b>Garbage</b>	1,565.67	1,800.00	-234.33	86.98%
<b>Total 576.80.47 Utilities</b>	2,439.00	3,500.00	-1,061.00	69.69%
<b>576.80.48 CVP Repair &amp; Maint</b>				
<b>Clover Valley Ball Fields</b>	2,743.90	2,500.00	243.90	109.76%
<b>Clover Valley Dog Park</b>	6,204.17	3,750.00	2,454.17	165.45%

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

	<u>Jan - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Volunteer Event Food	0.00	400.00	-400.00	0.0%
<b>Total 576.80.48 CVP Repair &amp; Maint</b>	<b>8,948.07</b>	<b>6,650.00</b>	<b>2,298.07</b>	<b>134.56%</b>
<b>80.40 Non Aquatic Rec Prog</b>				
Special Events/Programs	814.50	2,400.00	-1,585.50	33.94%
<b>Total 80.40 Non Aquatic Rec Prog</b>	<b>814.50</b>	<b>2,400.00</b>	<b>-1,585.50</b>	<b>33.94%</b>
<b>80.41 Professional Services</b>				
Landscape Maint	3,264.00	4,900.00	-1,636.00	66.61%
Porta-Potty	4,050.00	4,050.00	0.00	100.0%
<b>Total 80.41 Professional Services</b>	<b>7,314.00</b>	<b>8,950.00</b>	<b>-1,636.00</b>	<b>81.72%</b>
<b>Total 576.80.00 General Parks</b>	<b>20,248.04</b>	<b>23,481.00</b>	<b>-3,232.96</b>	<b>86.23%</b>
<b>Total 576.20 NWPPRD Expenses</b>	<b>1,401,491.70</b>	<b>1,416,173.98</b>	<b>-14,682.28</b>	<b>98.96%</b>
<b>Total 570.00 RECREATION SERVICES</b>	<b>1,452,092.20</b>	<b>1,486,832.56</b>	<b>-34,740.36</b>	<b>97.66%</b>
Reconciliation Discrepancies	-1,574.69			
<b>Total Expense</b>	<b>1,450,517.51</b>	<b>1,486,832.56</b>	<b>-36,315.05</b>	<b>97.56%</b>
<b>Net Ordinary Income</b>	<b>35,713.62</b>	<b>30,900.09</b>	<b>4,813.53</b>	<b>115.58%</b>
	<b><u>35,713.62</u></b>	<b><u>30,900.09</u></b>	<b><u>4,813.53</u></b>	<b><u>115.58%</u></b>