

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

	Jan - Dec 12	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
310.00 LEVIES				
311.00 General Property Taxes	580,522.46			
312.00 Timber Harvest Taxes	30.17			
310.00 LEVIES - Other	0.00	550,000.00	-550,000.00	0.0%
Total 310.00 LEVIES	580,552.63	550,000.00	30,552.63	105.6%
330.00 Intergovernment Revenue				
330.10 City Beach	29,175.00	29,000.00	175.00	100.6%
Total 330.00 Intergovernment Revenue	29,175.00	29,000.00	175.00	100.6%
340.00 JVMP Revenue				
347.30 Fees				
31 Daily Admission	79,985.94	79,000.00	985.94	101.2%
33 Passes	16,707.95	15,500.00	1,207.95	107.8%
34 Punch Cards	20,568.24	19,500.00	1,068.24	105.5%
36 Kayak Lessons	4,900.00	5,000.00	-100.00	98.0%
37 ARC Classes	8,170.03	9,000.00	-829.97	90.8%
38 Aerobics	2,227.98	9,500.00	-7,272.02	23.5%
39 Swim Lessons				
Aquatot	1,830.50			
Preschool/HMSchool	6,532.70			
Private	7,755.39			
Youth	75,291.45			
39 Swim Lessons - Other	14,128.30	112,000.00	-97,871.70	12.6%
Total 39 Swim Lessons	105,538.34	112,000.00	-6,461.66	94.2%
40 Swim Team				
NWAC dues				
Less PNS registration fees	-128.00			
Less meet entry fees	-2,524.50			
NWAC dues - Other	64,059.56	77,000.00	-12,940.44	83.2%
Total NWAC dues	61,407.06	77,000.00	-15,592.94	79.7%
Masters	3,999.34			
Meet Host Revenue	2,071.40	12,000.00	-9,928.60	17.3%
40 Swim Team - Other	-82.00			
Total 40 Swim Team	67,395.80	89,000.00	-21,604.20	75.7%
347.30 Fees - Other	333.63			
Total 347.30 Fees	305,827.91	338,500.00	-32,672.09	90.3%
Total 340.00 JVMP Revenue	305,827.91	338,500.00	-32,672.09	90.3%

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350.00 Recreation Revenue				
Running Club				
Running Club Dues	5,480.94			
Running Club - Other	0.00	15,500.00	-15,500.00	0.0%
Total Running Club	5,480.94	15,500.00	-10,019.06	35.4%
Soccer	843.60	8,000.00	-7,156.40	10.5%
Special Events/Programs	13.85	5,600.00	-5,586.15	0.2%
350.00 Recreation Revenue - Other	8,761.39			
Total 350.00 Recreation Revenue	15,099.78	29,100.00	-14,000.22	51.9%
360.00 Miscellaneous Revenue				
Other Misc Revenues	3,134.56			
361.00 Interest	4.12	100.00	-95.88	4.1%
362.00 Rents & Concessions				
SCUBA	904.23			
Private Party Rental	8,258.40			
Open Swim Party Rental	5,627.92	7,500.00	-1,872.08	75.0%
Candy&Snacks	3,800.23	5,000.00	-1,199.77	76.0%
City Beach Candy	143.00			
Clover Valley Park	0.00	700.00	-700.00	0.0%
OHHS	3,520.00	3,520.00	0.00	100.0%
Kayaks City Beach	649.64	1,200.00	-550.36	54.1%
Lockers	3,197.59	4,680.00	-1,482.41	68.3%
Pool Group Rentals	-155.00	9,300.00	-9,455.00	-1.7%
Retail	4,252.24	6,000.00	-1,747.76	70.9%
Soda	22.76	600.00	-577.24	3.8%
362.00 Rents & Concessions - Other	895.22			
Total 362.00 Rents & Concessions	31,116.23	38,500.00	-7,383.77	80.8%
367.00 Contributions/Donations	843.06	500.00	343.06	168.6%
369.00 Other Misc Revenues				
Cashier over/short	522.64			
369.00 Other Misc Revenues - Other	0.00	100.00	-100.00	0.0%
Total 369.00 Other Misc Revenues	522.64	100.00	422.64	522.6%
360.00 Miscellaneous Revenue - Other	2.67			
Total 360.00 Miscellaneous Revenue	35,623.28	39,200.00	-3,576.72	90.9%
370.00 Refunds	-328.00	-2,500.00	2,172.00	13.1%
Total Income	965,950.60	983,300.00	-17,349.40	98.2%
Gross Profit	965,950.60	983,300.00	-17,349.40	98.2%
Expense				
Uncategorized Expenses	17.75			
Payroll Expenses	157.20			

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

	Jan - Dec 12	Budget	\$ Over Budget	% of Budget
570.00 RECREATION SERVICES				
576.20 NWPRD Expenses				
576.20.10 Salary & Wages				
100101 Executive Director	32,689.36	56,394.00	-23,704.64	58.0%
100102 Aquatic Director	11,734.99	12,000.00	-265.01	97.8%
100103 SP/HR	0.00			
100104 Client Service Spc	46,618.54	52,350.00	-5,731.46	89.1%
100105 Dir of Finance & Admin	24,695.25	18,000.00	6,695.25	137.2%
100106 Dir of Client Services	12,885.76			
100108 APC Aide	873.13	1,600.00	-726.87	54.6%
100110 Training	968.59	3,150.00	-2,181.41	30.7%
200201 Aerobics Inst JVMP	16,991.38	12,550.00	4,441.38	135.4%
200207 Lifeguard Training Instr	447.04			
200204 Kayak Instructor SVC	35.04	2,650.00	-2,614.96	1.3%
200205 PE Inst SVC	489.04	2,400.00	-1,910.96	20.4%
200206 Inst Trainer	3,628.04	4,000.00	-371.96	90.7%
200208 Kayak Inst JVMP	2,785.68	500.00	2,285.68	557.1%
200210 Private Lessons	4,467.37	9,200.00	-4,732.63	48.6%
200211 WSI Instructor	0.00			
200212 Youth Instructor	62,560.90	74,000.00	-11,439.10	84.5%
200219 Running Club Coach	0.00			
200220 Special Events	875.10			
200221 Training	0.00			
300301 Lifeguard	31,818.49	34,405.00	-2,586.51	92.5%
300302 Asst Aquatic Director	7,211.67	12,500.00	-5,288.33	57.7%
300303 Sr. Lifeguards	52,103.91	40,661.00	11,442.91	128.1%
300304 City Beach Guards	4,140.43	18,000.00	-13,859.57	23.0%
300314 City Beach Senior Guards	2,501.53			
300315 City Beach Safety Mon.	2,843.64			
400401 Head Coach	55,618.43	50,578.00	5,040.43	110.0%
400402 Assist Coach	9,880.99	26,586.00	-16,705.01	37.2%
400403 Deck Coaches	23,539.94			
400404 Team Admin	0.00			
500501 Director of Maintenance	37,491.91	36,491.00	1,000.91	102.7%
500502 Janitorial Staff	27,066.19	31,300.00	-4,233.81	86.5%
500504 Leave of Absence	17,554.58	4,700.00	12,854.58	373.5%
Medical	3,922.73			
576.20.10 Salary & Wages - Other	-1,975.77			
Total 576.20.10 Salary & Wages	496,463.88	504,015.00	-7,551.12	98.5%
576.20.11 Payroll Benefits				
20.111 Retirement				
Executive Director	0.00	3,948.00	-3,948.00	0.0%
Head Coach	2,996.33	3,541.00	-544.67	84.6%
20.111 Retirement - Other	1,281.25			
Total 20.111 Retirement	4,277.58	7,489.00	-3,211.42	57.1%

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Accrual Basis

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

	Jan - Dec 12	Budget	\$ Over Budget	% of Budget
20.112 Sick Pay				
Executive Director	-712.08			
Maintenance Supervisor	0.00			
Head Coach	-2,310.72			
Total 20.112 Sick Pay	-3,022.80			
20.113 Vacation				
Executive Director	1,077.85	2,164.00	-1,086.15	49.8%
Head Coach	-4,510.73	1,940.00	-6,450.73	-232.5%
Director of Maintenance	-1,515.20	1,000.00	-2,515.20	-151.5%
Total 20.113 Vacation	-4,948.08	5,104.00	-10,052.08	-96.9%
576.20.11 Payroll Benefits - Other	100.00			
Total 576.20.11 Payroll Benefits	-3,593.30	12,593.00	-16,186.30	-28.5%
576.20.12 Payroll Taxes				
Quarterly L & I	7,333.40	27,000.00	-19,666.60	27.2%
Social Security	0.00	40,022.00	-40,022.00	0.0%
576.20.12 Payroll Taxes - Other	43,645.45			
Total 576.20.12 Payroll Taxes	50,978.85	67,022.00	-16,043.15	76.1%
576.20.20 Personnel Benefits				
Emp Award Program	120.00	240.00	-120.00	50.0%
Emp Uniforms	779.37	1,200.00	-420.63	64.9%
Medical	27,912.62	29,000.00	-1,087.38	96.3%
Total 576.20.20 Personnel Benefits	28,811.99	30,440.00	-1,628.01	94.7%
576.20.30 Minor Purchases				
20.31 JVMP				
Aerobic supplies	57.10	150.00	-92.90	38.1%
City Beach Lifeguards	684.90	100.00	584.90	684.9%
Cleaning & Sanitation	2,527.94	6,500.00	-3,972.06	38.9%
First Aide supplies	1,423.80	500.00	923.80	284.8%
Event Food	179.35	150.00	29.35	119.6%
Office supplies JVMP	5,885.10	3,300.00	2,585.10	178.3%
Pool Chemicals	20,281.08	23,000.00	-2,718.92	88.2%
Pool supplies	6,276.80	6,500.00	-223.20	96.6%
20.31 JVMP - Other	452.26			
Total 20.31 JVMP	37,768.33	40,200.00	-2,431.67	94.0%
20.32 Swim Team				
ST Awards & Incentives	3,065.63			
ST Training & Team Building	869.33			
20.32 Swim Team - Other	6,819.68	8,000.00	-1,180.32	85.2%
Total 20.32 Swim Team	10,754.64	8,000.00	2,754.64	134.4%
20.33 Vehicle Maintenance	3,589.63	2,800.00	789.63	128.2%

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20.34 Concession Expense				
JVMP Concession Supplies	4,761.78			
20.34 Concession Expense - Other	3,293.29	7,000.00	-3,706.71	47.0%
Total 20.34 Concession Expense	8,055.07	7,000.00	1,055.07	115.1%
20.35 Sm Tools/Equip	2,860.76	50.00	2,810.76	5,721.5%
20.36 Kayak Equip	866.84	1,000.00	-133.16	86.7%
576.20.30 Minor Purchases - Other	32.60			
Total 576.20.30 Minor Purchases	63,927.87	59,050.00	4,877.87	108.3%
576.20.40 Other Services				
20.41 Professional Services				
Accounting Consultant	3,198.75	500.00	2,698.75	639.8%
Security System - Annual	0.00	500.00	-500.00	0.0%
Bank Fees	6,142.14	6,600.00	-457.86	93.1%
Collection fees	26.09			
Computer Maintenance	18,620.38	1,000.00	17,620.38	1,862.0%
Copy Machine Maint	820.48	1,100.00	-279.52	74.6%
Dues & Memberships	773.00			
Employee Advisory Service	70.00	700.00	-630.00	10.0%
ARC Classes & Fees	1,289.13	1,500.00	-210.87	85.9%
HVAC PMS	3,558.86	8,600.00	-5,041.14	41.4%
JVMP Landscape Maint	1,717.30	1,500.00	217.30	114.5%
Legal	14,100.83	500.00	13,600.83	2,820.2%
Payroll Processing	10,959.25	10,700.00	259.25	102.4%
Pest Control	347.84	400.00	-52.16	87.0%
Porta-Potty	849.79			
20.41 Professional Services - Other	1,718.50			
Total 20.41 Professional Services	64,192.34	33,600.00	30,592.34	191.0%
20.42 Communication				
Advertising	-57.85			
Internet & Telephone	679.47	1,000.00	-320.53	67.9%
Postage	298.60	500.00	-201.40	59.7%
Cell Phone	6,394.44	5,000.00	1,394.44	127.9%
Total 20.42 Communication	7,314.66	6,500.00	814.66	112.5%
20.43 Travel	3,709.22	10,000.00	-6,290.78	37.1%
20.44 Advertising	1,951.88	8,000.00	-6,048.12	24.4%
20.45 Operating Rentals	0.00	1,200.00	-1,200.00	0.0%
20.46 Insurance	44,528.00	45,000.00	-472.00	99.0%

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

	Jan - Dec 12	Budget	\$ Over Budget	% of Budget
20.47 Utilities				
Boiler	39,204.73			
Electricity	42,174.33			
Garbage	327.76			
CVP Water	842.65			
Patron Water	20,924.25			
Pool Water/Garbage	9,240.55			
Spa Boiler	9,891.57			
20.47 Utilities - Other	0.00	130,000.00	-130,000.00	0.0%
Total 20.47 Utilities	122,605.84	130,000.00	-7,394.16	94.3%
20.48 NWPRD Repair & Maint	30,495.88	24,730.00	5,765.88	123.3%
20.49 Miscellaneous	1,980.01	2,500.00	-519.99	79.2%
576.20.40 Other Services - Other	984.00			
Total 576.20.40 Other Services	277,761.83	261,530.00	16,231.83	106.2%
576.20.50 Intergovernmental				
Emp Adv Serv	1,010.00			
576.20.50 Intergovernmental - Other	10,712.00	8,000.00	2,712.00	133.9%
Total 576.20.50 Intergovernmental	11,722.00	8,000.00	3,722.00	146.5%
576.20.80 Park & Rec Services				
80.40 Non Aquatic Rec Prog				
Running Club Equip & Supplies	746.99	2,000.00	-1,253.01	37.3%
Running Club Monthly Dues	369.00			
Running Club Travel	28.58	2,200.00	-2,171.42	1.3%
Running Club Uniforms	216.00	1,400.00	-1,184.00	15.4%
Running Club Wages & Benefits	0.00	18,150.00	-18,150.00	0.0%
Soccer	425.00	7,000.00	-6,575.00	6.1%
Special Events/Programs	281.26	5,000.00	-4,718.74	5.6%
Total 80.40 Non Aquatic Rec Prog	2,066.83	35,750.00	-33,683.17	5.8%
80.41 Professional Services				
Landscape Maint	1,578.43	1,700.00	-121.57	92.8%
Mowing	135.00			
Total 80.41 Professional Services	1,713.43	1,700.00	13.43	100.8%
80.42 Park development	0.00	500.00	-500.00	0.0%
80.47 Utilities	1,060.35	2,700.00	-1,639.65	39.3%
Total 576.20.80 Park & Rec Services	4,840.61	40,650.00	-35,809.39	11.9%
576.20 NWPRD Expenses - Other	99.00			
Total 576.20 NWPRD Expenses	931,012.73	983,300.00	-52,287.27	94.7%

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570.00 RECREATION SERVICES - Other	15.00			
Total 570.00 RECREATION SERVICES	931,027.73	983,300.00	-52,272.27	94.7%
Total Expense	931,202.68	983,300.00	-52,097.32	94.7%
Net Ordinary Income	34,747.92	0.00	34,747.92	100.0%
Net Income	<u>34,747.92</u>	<u>0.00</u>	<u>34,747.92</u>	<u>100.0%</u>