

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

	Jan - Dec 11	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
310.00 LEVIES				
311.00 General Property Taxes	545,069.57	554,500.00	-9,430.43	98.3%
Total 310.00 LEVIES	545,069.57	554,500.00	-9,430.43	98.3%
330.00 Intergovernment Revenue				
330.10 City Beach	27,504.00	28,000.00	-496.00	98.2%
Total 330.00 Intergovernment Revenue	27,504.00	28,000.00	-496.00	98.2%
340.00 JVMP Revenue				
347.30 Fees				
31 Daily Admission	77,706.77	86,000.00	-8,293.23	90.4%
33 Passes	16,525.35	14,500.00	2,025.35	114.0%
34 Punch Cards	19,963.72	17,000.00	2,963.72	117.4%
36 Kayak Lessons	5,520.00	5,000.00	520.00	110.4%
37 ARC Classes	7,084.00	9,000.00	-1,916.00	78.7%
38 Aerobics	9,831.81	9,500.00	331.81	103.5%
39 Swim Lessons	107,289.66	112,000.00	-4,710.34	95.8%
40 Swim Team				
NWAC dues	70,564.81	87,000.00	-16,435.19	81.1%
Meet Host Revenue	12,835.54	11,000.00	1,835.54	116.7%
Total 40 Swim Team	83,400.35	98,000.00	-14,599.65	85.1%
Total 347.30 Fees	327,321.66	351,000.00	-23,678.34	93.3%
Total 340.00 JVMP Revenue	327,321.66	351,000.00	-23,678.34	93.3%
350.00 Recreation Revenue				
Running Club				
Running Club Dues	14,599.10			
Running Club - Other	0.00	15,000.00	-15,000.00	0.0%
Total Running Club	14,599.10	15,000.00	-400.90	97.3%
Soccer	6,693.20	7,000.00	-306.80	95.6%
Special Events/Programs	1,265.30	1,000.00	265.30	126.5%
Zero To 5K	563.50	0.00	563.50	100.0%
Total 350.00 Recreation Revenue	23,121.10	23,000.00	121.10	100.5%
360.00 Miscellaneous Revenue				
Other Misc Revenues	190.99	100.00	90.99	191.0%
361.00 Interest	68.48	300.00	-231.52	22.8%

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362.00 Rents & Concessions				
Private Party Rental	7,467.87			
Open Swim Party Rental	7,655.14	7,000.00	655.14	109.4%
Candy&Snacks	4,791.75	5,300.00	-508.25	90.4%
Clover Valley Park	694.58	625.00	69.58	111.1%
OHHS	3,520.00	3,520.00	0.00	100.0%
Kayaks City Beach	1,164.72	1,200.00	-35.28	97.1%
Lockers	4,196.25	5,000.00	-803.75	83.9%
Pool Group Rentals	2,384.10	9,300.00	-6,915.90	25.6%
Retail	5,528.01	6,855.00	-1,326.99	80.6%
Soda	560.07	600.00	-39.93	93.3%
Total 362.00 Rents & Concessions	37,962.49	39,400.00	-1,437.51	96.4%
367.00 Contributions/Donations	2,200.00	500.00	1,700.00	440.0%
369.00 Other Misc Revenues				
Cashier over/short	8.68			
Total 369.00 Other Misc Revenues	8.68			
360.00 Miscellaneous Revenue - Other	8.00			
Total 360.00 Miscellaneous Revenue	40,438.64	40,300.00	138.64	100.3%
370.00 Refunds	-1,529.66	-2,500.00	970.34	61.2%
Total Income	961,925.31	994,300.00	-32,374.69	96.7%
Gross Profit	961,925.31	994,300.00	-32,374.69	96.7%
Expense				
Reconciliation Discrepancies	26.00			
570.00 RECREATION SERVICES				
576.20 NWPRD Expenses				
576.20.10 Salary & Wages				
100101 Executive Director	54,750.92	54,751.00	-0.08	100.0%
100102 Aquatic Director	11,703.67	12,000.00	-296.33	97.5%
100104 Client Service Spc	51,166.79	48,700.00	2,466.79	105.1%
100105 Dir of Finance & Admin	16,342.76	18,000.00	-1,657.24	90.8%
100108 APC Aide	1,350.99	1,500.00	-149.01	90.1%
100110 Training	2,465.90	3,000.00	-534.10	82.2%
200201 Aerobics Inst JVMP	12,838.97	12,000.00	838.97	107.0%
200204 Kayak Instructor SVC	2,444.40	2,500.00	-55.60	97.8%
200205 PE Inst SVC	2,256.00	2,300.00	-44.00	98.1%
200206 Inst Trainer	1,612.00	4,000.00	-2,388.00	40.3%
200208 Kayak Inst JVMP	457.80	200.00	257.80	228.9%
200210 Private Lessons	8,514.00	9,200.00	-686.00	92.5%
200212 Youth Instructor	69,835.00	76,000.00	-6,165.00	91.9%
300301 Lifeguard	29,353.54	38,600.00	-9,246.46	76.0%
300302 Asst Aquatic Director	14,218.82	10,500.00	3,718.82	135.4%
300303 Sr. Lifeguards	41,729.04	28,000.00	13,729.04	149.0%

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300304 City Beach Guards	17,264.83	16,500.00	764.83	104.6%
400401 Head Coach	49,104.40	49,105.00	-0.60	100.0%
400402 Assist Coach	25,410.69	25,500.00	-89.31	99.6%
500501 Director of Maintenance	39,031.82	39,217.00	-185.18	99.5%
500502 Janitorial Staff	29,580.63	30,000.00	-419.37	98.6%
500504 Leave of Absence	5,176.61	4,500.00	676.61	115.0%
576.20.10 Salary & Wages - Other	-386.61			
Total 576.20.10 Salary & Wages	486,222.97	486,073.00	149.97	100.0%
576.20.11 Payroll Benefits				
20.111 Retirement				
Executive Director	3,672.00	3,833.00	-161.00	95.8%
Head Coach	3,419.00	3,437.00	-18.00	99.5%
Total 20.111 Retirement	7,091.00	7,270.00	-179.00	97.5%
20.112 Sick Pay				
Executive Director	712.08			
Head Coach	2,310.72			
Total 20.112 Sick Pay	3,022.80			
20.113 Vacation				
Executive Director	-746.09	2,101.00	-2,847.09	-35.5%
Head Coach	2,398.55	1,884.00	514.55	127.3%
Director of Maintenance	1,033.28	753.00	280.28	137.2%
Total 20.113 Vacation	2,685.74	4,738.00	-2,052.26	56.7%
Total 576.20.11 Payroll Benefits	12,799.54	12,008.00	791.54	106.6%
576.20.12 Payroll Taxes				
Quarterly L & I	25,694.66	23,224.00	2,470.66	110.6%
Social Security	38,762.23	38,355.00	407.23	101.1%
Total 576.20.12 Payroll Taxes	64,456.89	61,579.00	2,877.89	104.7%
576.20.20 Personnel Benefits				
Emp Award Program	162.00	240.00	-78.00	67.5%
Emp Uniforms	1,198.68	1,200.00	-1.32	99.9%
Medical	30,446.46	34,000.00	-3,553.54	89.5%
Total 576.20.20 Personnel Benefits	31,807.14	35,440.00	-3,632.86	89.7%

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	Jan - Dec 11	Budget	\$ Over Budget	% of Budget
576.20.30 Minor Purchases				
20.31 JVMP				
Aerobic supplies	0.00	150.00	-150.00	0.0%
City Beach Lifeguards	0.00	100.00	-100.00	0.0%
Cleaning & Sanitation	5,799.90	5,800.00	-0.10	100.0%
First Aide supplies	367.06	500.00	-132.94	73.4%
Event Food	0.00	150.00	-150.00	0.0%
Office supplies JVMP	2,974.88	3,000.00	-25.12	99.2%
Pool Chemicals	22,063.81	22,000.00	63.81	100.3%
Pool supplies	6,068.27	6,500.00	-431.73	93.4%
Total 20.31 JVMP	37,273.92	38,200.00	-926.08	97.6%
20.32 Swim Team	7,478.70	7,000.00	478.70	106.8%
20.33 Vehicle Maintenance	3,096.06	2,800.00	296.06	110.6%
20.34 Concession Expense	6,352.04	7,000.00	-647.96	90.7%
20.35 Sm Tools/Equip	30.02	50.00	-19.98	60.0%
20.36 Kayak Equip	508.40	500.00	8.40	101.7%
Total 576.20.30 Minor Purchases	54,739.14	55,550.00	-810.86	98.5%
576.20.40 Other Services				
20.41 Professional Services				
Accounting Consultant	781.00	1,150.00	-369.00	67.9%
Security System - Annual	468.00	500.00	-32.00	93.6%
Bank Fees	5,864.48	5,700.00	164.48	102.9%
Computer Maintenance	929.41	1,000.00	-70.59	92.9%
Copy Machine Maint	870.41	1,500.00	-629.59	58.0%
Employee Advisory Service	633.60	800.00	-166.40	79.2%
ARC Classes & Fees	1,175.62	1,500.00	-324.38	78.4%
HVAC PMS	5,300.23	8,200.00	-2,899.77	64.6%
JVMP Landscape Maint	3,066.26	1,400.00	1,666.26	219.0%
Legal	1,000.00	500.00	500.00	200.0%
Payroll Processing	9,831.09	10,500.00	-668.91	93.6%
Pest Control	347.84	400.00	-52.16	87.0%
20.41 Professional Services - Other	10.25			
Total 20.41 Professional Services	30,278.19	33,150.00	-2,871.81	91.3%
20.42 Communication				
Internet & Telephone	846.68	1,000.00	-153.32	84.7%
Postage	320.61	500.00	-179.39	64.1%
Cell Phone	5,719.02	5,000.00	719.02	114.4%
Total 20.42 Communication	6,886.31	6,500.00	386.31	105.9%

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	Jan - Dec 11	Budget	\$ Over Budget	% of Budget
20.43 Travel	10,005.83	8,000.00	2,005.83	125.1%
20.44 Advertising	5,698.39	5,000.00	698.39	114.0%
20.45 Operating Rentals	723.05	1,000.00	-276.95	72.3%
20.46 Insurance	41,547.00	40,000.00	1,547.00	103.9%
20.47 Utilities	118,600.57	130,000.00	-11,399.43	91.2%
20.48 NWPRD Repair & Maint	25,456.32	30,000.00	-4,543.68	84.9%
20.49 Miscellaneous	2,926.00	2,500.00	426.00	117.0%
Total 576.20.40 Other Services	242,121.66	256,150.00	-14,028.34	94.5%
576.20.50 Intergovernmental				
Business Tax	1,417.20			
576.20.50 Intergovernmental - Other	43,661.52	43,500.00	161.52	100.4%
Total 576.20.50 Intergovernmental	45,078.72	43,500.00	1,578.72	103.6%
576.20.60 Capital Outlay	22,848.35	6,000.00	16,848.35	380.8%
576.20.80 Park & Rec Services				
80.40 Non Aquatic Rec Prog				
Running Club Equip & Supplies	1,671.83	2,000.00	-328.17	83.6%
Running Club Travel	2,950.54	2,200.00	750.54	134.1%
Running Club Uniforms	1,356.39	1,400.00	-43.61	96.9%
Running Club Wages & Benefits	18,104.95	17,400.00	704.95	104.1%
Soccer	4,542.30	6,000.00	-1,457.70	75.7%
Special Events/Programs	2,964.54	5,000.00	-2,035.46	59.3%
Zero To 5K	3,084.73	0.00	3,084.73	100.0%
Total 80.40 Non Aquatic Rec Prog	34,675.28	34,000.00	675.28	102.0%
80.41 Professional Services				
Landscape Maint	0.00	1,500.00	-1,500.00	0.0%
Total 80.41 Professional Services	0.00	1,500.00	-1,500.00	0.0%
80.42 Park development	401.88	500.00	-98.12	80.4%
80.47 Utilities	2,430.38	2,000.00	430.38	121.5%
Total 576.20.80 Park & Rec Services	37,507.54	38,000.00	-492.46	98.7%
Total 576.20 NWPRD Expenses	997,581.95	994,300.00	3,281.95	100.3%
Total 570.00 RECREATION SERVICES	997,581.95	994,300.00	3,281.95	100.3%
Total Expense	997,607.95	994,300.00	3,307.95	100.3%
Net Ordinary Income	-35,682.64	0.00	-35,682.64	100.0%
Net Income	-35,682.64	0.00	-35,682.64	100.0%