

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

	Jan - Dec 08	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
310.00 LEVIES				
311.00 General Property Taxes	501,544.04			
310.00 LEVIES - Other	0.00	502,000.00	-502,000.00	0.0%
Total 310.00 LEVIES	501,544.04	502,000.00	-455.96	99.9%
330.00 Intergovernment Revenue				
330.10 City Beach	28,400.00	28,000.00	400.00	101.4%
Total 330.00 Intergovernment Revenue	28,400.00	28,000.00	400.00	101.4%
340.00 JVMP Revenue				
347.30 Fees				
31 Daily Admission	103,085.98	97,000.00	6,085.98	106.3%
33 Passes	16,727.21	14,500.00	2,227.21	115.4%
34 Punch Cards	15,810.45	16,000.00	-189.55	98.8%
36 Kayak Lessons	3,740.00	6,500.00	-2,760.00	57.5%
37 ARC Classes	7,788.50	5,900.00	1,888.50	132.0%
38 Aerobics	8,696.10	10,000.00	-1,303.90	87.0%
39 Swim Lessons	104,196.18	90,000.00	14,196.18	115.8%
40 Swim Team				
NWAC dues	82,827.32			
Masters	9,129.10	11,000.00	-1,870.90	83.0%
Meet Host Revenue	725.56	600.00	125.56	120.9%
40 Swim Team - Other	0.00	71,000.00	-71,000.00	0.0%
Total 40 Swim Team	92,681.98	82,600.00	10,081.98	112.2%
Total 347.30 Fees	352,726.40	322,500.00	30,226.40	109.4%
Total 340.00 JVMP Revenue	352,726.40	322,500.00	30,226.40	109.4%
350.00 Recreation Revenue	14,742.29	6,000.00	8,742.29	245.7%
360.00 Miscellaneous Revenue				
Other Misc Revenues	988.81			
361.00 Interest	2,467.38	2,000.00	467.38	123.4%
362.00 Rents & Concessions				
Private Party Rental	8,972.44			
Open Swim Party Rental	8,330.11	7,500.00	830.11	111.1%
Candy&Snacks	7,560.60	5,500.00	2,060.60	137.5%
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	1,365.00	2,000.00	-635.00	68.3%
Lockers	5,630.50	5,300.00	330.50	106.2%
Pool Group Rentals	1,394.72	8,300.00	-6,905.28	16.8%

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Retail	5,490.62	5,155.00	335.62	106.5%
Soda	1,684.44	1,600.00	84.44	105.3%
Total 362.00 Rents & Concessions	44,573.43	39,500.00	5,073.43	112.8%
367.00 Contributions/Donations	0.00	500.00	-500.00	0.0%
369.00 Other Misc Revenues				
Cashier over/short	-6.73	0.00	-6.73	100.0%
NSF recovery	0.00	0.00	0.00	0.0%
369.00 Other Misc Revenues - Other	0.00	500.00	-500.00	0.0%
Total 369.00 Other Misc Revenues	-6.73	500.00	-506.73	-1.3%
Total 360.00 Miscellaneous Revenue	48,022.89	42,500.00	5,522.89	113.0%
370.00 Refunds	-1,277.50	-1,500.00	222.50	85.2%
Total Income	944,158.12	899,500.00	44,658.12	105.0%
Gross Profit	944,158.12	899,500.00	44,658.12	105.0%
Expense				
570.00 RECREATION SERVICES				
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	49,999.92	50,000.00	-0.08	100.0%
100102 Aquatic Director	8,953.60	12,014.00	-3,060.40	74.5%
100104 Client Service Spc	41,312.28	39,129.00	2,183.28	105.6%
100105 Dir of Finance & Admin	17,387.58	20,414.00	-3,026.42	85.2%
100108 APC Aide	1,694.20	1,000.00	694.20	169.4%
100110 Training	2,156.74	3,000.00	-843.26	71.9%
200201 Aerobics Inst JVMP	11,131.05	13,328.00	-2,196.95	83.5%
200204 Kayak Instructor SVC	1,377.76	2,545.00	-1,167.24	54.1%
200205 PE Inst SVC	716.00	3,300.00	-2,584.00	21.7%
200206 Inst Trainer	4,738.56	1,500.00	3,238.56	315.9%
200208 Kayak Inst JVMP	224.42	700.00	-475.58	32.1%
200210 Private Lessons	3,342.50	7,000.00	-3,657.50	47.8%
200212 Youth Instructor	68,680.40	62,658.00	6,022.40	109.6%
300301 Lifeguard	44,298.82	52,886.00	-8,587.18	83.8%
300302 Asst Aquatic Director	10,270.08	7,644.00	2,626.08	134.4%
300303 Sr. Lifeguards	18,681.74	14,308.00	4,373.74	130.6%
300304 City Beach Guards	14,089.72	14,105.00	-15.28	99.9%
400401 Head Coach	43,161.52	43,148.00	13.52	100.0%
400402 Assist Coach	19,348.36	16,850.00	2,498.36	114.8%
500501 Director of Maintenance	34,904.88	34,905.00	-0.12	100.0%
500502 Janitorial Staff	27,960.04	24,000.00	3,960.04	116.5%
500504 Leave of Absence	2,003.55	2,000.00	3.55	100.2%
Total 576.20.10 Salary & Wages	426,433.72	426,434.00	-0.28	100.0%

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

	Jan - Dec 08	Budget	\$ Over Budget	% of Budget
576.20.11 Payroll Benefits				
20.111 Retirement				
Executive Director	2,400.00	2,400.00	0.00	100.0%
Head Coach	2,158.00	2,142.00	16.00	100.7%
Total 20.111 Retirement	4,558.00	4,542.00	16.00	100.4%
20.113 Vacation				
Executive Director	0.00	2,884.00	-2,884.00	0.0%
Head Coach	0.00	2,456.00	-2,456.00	0.0%
Director of Maintenance	0.00	678.00	-678.00	0.0%
Total 20.113 Vacation	0.00	6,018.00	-6,018.00	0.0%
Total 576.20.11 Payroll Benefits	4,558.00	10,560.00	-6,002.00	43.2%
576.20.12 Payroll Taxes				
Quarterly L & I	17,195.31	20,294.00	-3,098.69	84.7%
Social Security	32,814.72	32,266.00	548.72	101.7%
576.20.12 Payroll Taxes - Other	471.34			
Total 576.20.12 Payroll Taxes	50,481.37	52,560.00	-2,078.63	96.0%
576.20.20 Personnel Benefits				
Emp Award Program	186.40	240.00	-53.60	77.7%
Emp Uniforms	1,996.08	1,500.00	496.08	133.1%
Medical	22,710.24	23,756.00	-1,045.76	95.6%
Total 576.20.20 Personnel Benefits	24,892.72	25,496.00	-603.28	97.6%
576.20.30 Minor Purchases				
20.31 JVMP				
Aerobic supplies	418.70	300.00	118.70	139.6%
City Beach Lifeguards	0.00	100.00	-100.00	0.0%
Cleaning & Sanitation	5,701.23	5,800.00	-98.77	98.3%
First Aide supplies	448.44	300.00	148.44	149.5%
Event Food	213.21	150.00	63.21	142.1%
Office supplies JVMP	4,553.76	4,600.00	-46.24	99.0%
Pool Chemicals	20,964.58	20,639.00	325.58	101.6%
Pool supplies	5,010.59	5,400.00	-389.41	92.8%
Total 20.31 JVMP	37,310.51	37,289.00	21.51	100.1%
20.32 Swim Team	4,216.16	4,300.00	-83.84	98.1%
20.33 Vehicle Maintenance	2,280.59	2,000.00	280.59	114.0%
20.34 Concession Expense	7,077.08	7,100.00	-22.92	99.7%
20.35 Sm Tools/Equip	37.33	100.00	-62.67	37.3%
20.36 Kayak Equip	867.25	1,000.00	-132.75	86.7%
Total 576.20.30 Minor Purchases	51,788.92	51,789.00	-0.08	100.0%

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	Jan - Dec 08	Budget	\$ Over Budget	% of Budget
576.20.40 Other Services				
20.41 Professional Services				
Accounting Consultant	0.00	100.00	-100.00	0.0%
Security System - Annual	513.30	400.00	113.30	128.3%
Bank Fees	4,902.16	4,900.00	2.16	100.0%
Computer Maintenance	811.92	1,000.00	-188.08	81.2%
Copy Machine Maint	1,907.40	1,800.00	107.40	106.0%
Employee Advisory Service	792.00	800.00	-8.00	99.0%
ARC Classes & Fees	1,664.83	1,500.00	164.83	111.0%
HVAC PMS	7,863.95	7,900.00	-36.05	99.5%
JVMP Landscape Maint	1,115.77	1,200.00	-84.23	93.0%
Legal	0.00	1,000.00	-1,000.00	0.0%
Payroll Processing	9,390.37	8,400.00	990.37	111.8%
Pest Control	346.88	300.00	46.88	115.6%
Total 20.41 Professional Services	29,308.58	29,300.00	8.58	100.0%
20.42 Communication				
Internet & Telephone	881.92	1,000.00	-118.08	88.2%
Postage	439.42	400.00	39.42	109.9%
Cell Phone	4,475.35	4,800.00	-324.65	93.2%
Total 20.42 Communication	5,796.69	6,200.00	-403.31	93.5%
20.43 Travel	7,142.87	7,500.00	-357.13	95.2%
20.44 Advertising	3,582.03	3,600.00	-17.97	99.5%
20.45 Operating Rentals	1,302.17	1,320.00	-17.83	98.6%
20.46 Insurance	31,800.00	32,150.00	-350.00	98.9%
20.47 Utilities	125,404.04	125,405.00	-0.96	100.0%
20.48 NWPRD Repair & Maint	35,487.73	34,472.00	1,015.73	102.9%
20.49 Miscellaneous	1,518.00	3,008.00	-1,490.00	50.5%
Total 576.20.40 Other Services	241,342.11	242,955.00	-1,612.89	99.3%
576.20.50 Intergovernmental	4,089.02	4,090.00	-0.98	100.0%
576.20.60 Capital Outlay	8,059.10	40,000.00	-31,940.90	20.1%
576.20.80 Park & Rec Services				
80.40 Non Aquatic Rec Prog	16,497.97	12,616.00	3,881.97	130.8%
80.41 Professional Services				
Landscape Maint	1,237.56	1,500.00	-262.44	82.5%
Total 80.41 Professional Services	1,237.56	1,500.00	-262.44	82.5%

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Accrual Basis

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

	<u>Jan - Dec 08</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
80.42 Park development	2,065.30	5,000.00	-2,934.70	41.3%
80.47 Utilities	815.05	1,500.00	-684.95	54.3%
Total 576.20.80 Park & Rec Services	<u>20,615.88</u>	<u>20,616.00</u>	<u>-0.12</u>	<u>100.0%</u>
Total 576.20 NWPRD Expenses	<u>832,260.84</u>	<u>874,500.00</u>	<u>-42,239.16</u>	<u>95.2%</u>
Total 570.00 RECREATION SERVICES	<u>832,260.84</u>	<u>899,500.00</u>	<u>-67,239.16</u>	<u>92.5%</u>
Total Expense	<u>832,260.84</u>	<u>899,500.00</u>	<u>-67,239.16</u>	<u>92.5%</u>
Net Ordinary Income	<u>111,897.28</u>	<u>0.00</u>	<u>111,897.28</u>	<u>100.0%</u>
Net Income	<u><u>111,897.28</u></u>	<u><u>0.00</u></u>	<u><u>111,897.28</u></u>	<u><u>100.0%</u></u>