

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

	Jan - Dec 07	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
310.00 LEVIES				
311.00 General Property Taxes	498,555.52	490,857.00	7,698.52	101.6%
Total 310.00 LEVIES	498,555.52	490,857.00	7,698.52	101.6%
Carry Over	0.00	0.00	0.00	0.0%
330.00 Intergovernment Revenue				
330.10 City Beach	28,440.00	27,600.00	840.00	103.0%
Total 330.00 Intergovernment Revenue	28,440.00	27,600.00	840.00	103.0%
340.00 JVMP Revenue				
347.30 Fees				
31 Daily Admission	101,433.38	86,000.00	15,433.38	117.9%
33 Passes	14,541.58	19,000.00	-4,458.42	76.5%
34 Punch Cards	16,613.05	19,000.00	-2,386.95	87.4%
36 Kayak Lessons	6,860.00	7,500.00	-640.00	91.5%
37 ARC Classes	5,950.47	8,000.00	-2,049.53	74.4%
38 Aerobics	10,193.37	13,400.00	-3,206.63	76.1%
39 Swim Lessons	90,338.27	100,000.00	-9,661.73	90.3%
40 Swim Team				
NWAC dues	72,513.81			
Masters	11,728.20	11,000.00	728.20	106.6%
Meet Host Revenue	790.11	600.00	190.11	131.7%
40 Swim Team - Other	0.00	68,000.00	-68,000.00	0.0%
Total 40 Swim Team	85,032.12	79,600.00	5,432.12	106.8%
Total 347.30 Fees	330,962.24	332,500.00	-1,537.76	99.5%
Total 340.00 JVMP Revenue	330,962.24	332,500.00	-1,537.76	99.5%
350.00 Recreation Revenue	3,215.00	2,000.00	1,215.00	160.8%
360.00 Miscellaneous Revenue				
Other Misc Revenues	474.75	500.00	-25.25	95.0%
361.00 Interest	2,418.19	300.00	2,118.19	806.1%
362.00 Rents & Concessions				
Private Party Rental	7,359.43			
Open Swim Party Rental	7,282.29	7,500.00	-217.71	97.1%
Candy&Snacks	6,063.60	5,000.00	1,063.60	121.3%
City Beach Candy	506.75	800.00	-293.25	63.3%
City Beach Soda	258.50	450.00	-191.50	57.4%
Clover Valley Park	625.00	625.00	0.00	100.0%
OHHS	3,740.00	4,400.00	-660.00	85.0%
Kayaks City Beach	1,227.00	2,400.00	-1,173.00	51.1%
Lockers	5,537.75	5,225.00	312.75	106.0%
Pool Group Rentals	1,350.02	7,500.00	-6,149.98	18.0%

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Retail	5,234.35	4,000.00	1,234.35	130.9%
Soda	1,485.20	1,600.00	-114.80	92.8%
Total 362.00 Rents & Concessions	40,669.89	39,500.00	1,169.89	103.0%
367.00 Contributions/Donations	2,000.00	500.00	1,500.00	400.0%
369.00 Other Misc Revenues				
Cashier over/short	0.37	0.00	0.37	100.0%
NSF recovery	0.00	0.00	0.00	0.0%
Total 369.00 Other Misc Revenues	0.37	0.00	0.37	100.0%
Total 360.00 Miscellaneous Revenue	45,563.20	40,800.00	4,763.20	111.7%
370.00 Refunds	-1,923.83	-1,000.00	-923.83	192.4%
Total Income	904,812.13	892,757.00	12,055.13	101.4%
Gross Profit	904,812.13	892,757.00	12,055.13	101.4%
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	9,617.29	11,801.00	-2,183.71	81.5%
100104 Client Service Spc	40,113.86	38,437.00	1,676.86	104.4%
100105 Dir of Finance & Admin	18,829.28	20,053.00	-1,223.72	93.9%
100107 City Beach Cashier	2,382.48	3,400.00	-1,017.52	70.1%
100108 APC Aide	521.09	2,000.00	-1,478.91	26.1%
100110 Training	2,873.41	3,000.00	-126.59	95.8%
200201 Aerobics Inst JVMP	12,105.13	13,092.00	-986.87	92.5%
200204 Kayak Instructor SVC	2,159.39	2,500.00	-340.61	86.4%
200205 PE Inst SVC	982.40	3,666.00	-2,683.60	26.8%
200206 Inst Trainer	2,142.13	1,500.00	642.13	142.8%
200208 Kayak Inst JVMP	622.58	400.00	222.58	155.6%
200210 Private Lessons	5,387.20	6,000.00	-612.80	89.8%
200212 Youth Instructor	56,958.47	59,000.00	-2,041.53	96.5%
300301 Lifeguard	39,738.66	51,950.00	-12,211.34	76.5%
300302 Asst Aquatic Director	10,967.57	11,801.00	-833.43	92.9%
300303 Sr. Lifeguards	23,351.48	14,027.00	9,324.48	166.5%
300304 City Beach Guards	11,448.33	13,829.00	-2,380.67	82.8%
400401 Head Coach	41,950.80	41,817.00	133.80	100.3%
400402 Assist Coach	15,187.45	15,500.00	-312.55	98.0%
500501 Director of Maintenance	34,646.38	34,287.00	359.38	101.0%
500502 Janitorial Staff	22,372.02	25,000.00	-2,627.98	89.5%
500504 Leave of Absence	1,862.64	4,190.00	-2,327.36	44.5%
Total 576.20.10 Salary & Wages	406,219.96	427,250.00	-21,030.04	95.1%

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

	Jan - Dec 07	Budget	\$ Over Budget	% of Budget
576.20.11 Payroll Benefits				
20.111 Retirement				
Executive Director	2,400.00	2,500.00	-100.00	96.0%
Head Coach	2,080.00	2,100.00	-20.00	99.0%
Total 20.111 Retirement	4,480.00	4,600.00	-120.00	97.4%
20.113 Vacation				
Executive Director	0.00	2,700.00	-2,700.00	0.0%
Head Coach	0.00	2,250.00	-2,250.00	0.0%
Director of Maintenance	0.00	700.00	-700.00	0.0%
Total 20.113 Vacation	0.00	5,650.00	-5,650.00	0.0%
Total 576.20.11 Payroll Benefits	4,480.00	10,250.00	-5,770.00	43.7%
576.20.12 Payroll Taxes				
Quarterly L & I	16,084.41	19,973.00	-3,888.59	80.5%
576.20.12 Payroll Taxes - Other	31,567.62	33,527.00	-1,959.38	94.2%
Total 576.20.12 Payroll Taxes	47,652.03	53,500.00	-5,847.97	89.1%
576.20.20 Personnel Benefits				
Emp Award Program	208.95	250.00	-41.05	83.6%
Emp Uniforms	719.82	1,750.00	-1,030.18	41.1%
Medical	12,910.32	12,400.00	510.32	104.1%
Total 576.20.20 Personnel Benefits	13,839.09	14,400.00	-560.91	96.1%
576.20.30 Minor Purchases				
20.31 JVMP				
Aerobic supplies	96.04	300.00	-203.96	32.0%
City Beach Lifeguards	0.00	100.00	-100.00	0.0%
Cleaning & Sanitation	5,394.57	4,500.00	894.57	119.9%
First Aide supplies	337.30	300.00	37.30	112.4%
Event Food	0.00	150.00	-150.00	0.0%
Office supplies JVMP	4,467.06	4,500.00	-32.94	99.3%
Pool Chemicals	17,347.46	17,500.00	-152.54	99.1%
Pool supplies	5,159.60	5,400.00	-240.40	95.5%
Total 20.31 JVMP	32,802.03	32,750.00	52.03	100.2%
20.32 Swim Team	3,132.04	3,000.00	132.04	104.4%
20.33 Vehicle Maintenance	1,316.01	2,000.00	-683.99	65.8%
20.34 Concession Expense	7,437.38	7,400.00	37.38	100.5%
20.35 Sm Tools/Equip	31.39	200.00	-168.61	15.7%
20.36 Kayak Equip	998.36	1,000.00	-1.64	99.8%
Total 576.20.30 Minor Purchases	45,717.21	46,350.00	-632.79	98.6%

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	Jan - Dec 07	Budget	\$ Over Budget	% of Budget
576.20.40 Other Services				
20.41 Professional Services				
Accounting Consultant	92.00	100.00	-8.00	92.0%
Security System - Annual	312.00	400.00	-88.00	78.0%
Bank Fees	3,749.56	4,300.00	-550.44	87.2%
Computer Maintenance	825.33	500.00	325.33	165.1%
Copy Machine Maint	1,513.56	1,800.00	-286.44	84.1%
Employee Advisory Service	792.00	750.00	42.00	105.6%
ARC Classes & Fees	2,716.99	1,400.00	1,316.99	194.1%
HVAC PMS	4,675.31	6,200.00	-1,524.69	75.4%
JVMP Landscape Maint	890.59	1,200.00	-309.41	74.2%
Legal	20.00	1,000.00	-980.00	2.0%
Payroll Processing	8,510.97	7,500.00	1,010.97	113.5%
Pest Control	346.56	300.00	46.56	115.5%
Total 20.41 Professional Services	24,444.87	25,450.00	-1,005.13	96.1%
20.42 Communication				
Internet & Telephone	884.40	1,100.00	-215.60	80.4%
Postage	453.11	400.00	53.11	113.3%
Cell Phone	4,819.73	4,800.00	19.73	100.4%
Total 20.42 Communication	6,157.24	6,300.00	-142.76	97.7%
20.43 Travel	5,571.69	6,500.00	-928.31	85.7%
20.44 Advertising	3,250.74	3,400.00	-149.26	95.6%
20.45 Operating Rentals	884.81	400.00	484.81	221.2%
20.46 Insurance	30,912.00	30,800.00	112.00	100.4%
20.47 Utilities	148,272.68	148,000.00	272.68	100.2%
20.48 NWPRD Repair & Maint	33,511.76	32,000.00	1,511.76	104.7%
20.49 Miscellaneous	1,265.90	1,300.00	-34.10	97.4%
Total 576.20.40 Other Services	254,271.69	254,150.00	121.69	100.0%
576.20.50 Intergovernmental	12,798.66	14,000.00	-1,201.34	91.4%
576.20.60 Capital Outlay	31,053.25	36,857.00	-5,803.75	84.3%
576.20.80 Park & Rec Services				
80.40 Non Aquatic Rec Prog	3,278.30	3,000.00	278.30	109.3%
80.41 Professional Services	1,279.35	1,500.00	-220.65	85.3%
80.42 Park development	0.00	5,000.00	-5,000.00	0.0%
80.47 Utilities	852.16	1,500.00	-647.84	56.8%
Total 576.20.80 Park & Rec Services	5,409.81	11,000.00	-5,590.19	49.2%
Total 576.20 NWPRD Expenses	821,441.70	867,757.00	-46,315.30	94.7%
Total 570.00 RECREATION SERVICES	821,441.70	892,757.00	-71,315.30	92.0%
Total Expense	821,441.70	892,757.00	-71,315.30	92.0%

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Accrual Basis

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

	<u>Jan - Dec 07</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Ordinary Income	<u>83,370.43</u>	<u>0.00</u>	<u>83,370.43</u>	<u>100.0%</u>
Net Income	<u>83,370.43</u>	<u>0.00</u>	<u>83,370.43</u>	<u>100.0%</u>