

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

	Jan - Dec 06	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
310.00 LEVIES				
311.00 General Property Taxes	472,252.01	469,115.00	3,137.01	100.7%
312.00 Timber Harvest Taxes	0.00	0.00	0.00	0.0%
Total 310.00 LEVIES	472,252.01	469,115.00	3,137.01	100.7%
Carry Over	0.00	38,318.00	-38,318.00	0.0%
330.00 Intergovernment Revenue				
330.10 City Beach	27,600.00	27,500.00	100.00	100.4%
Total 330.00 Intergovernment Revenue	27,600.00	27,500.00	100.00	100.4%
340.00 JVMP Revenue				
347.30 Fees				
31 Daily Admission	93,696.62	58,000.00	35,696.62	161.5%
33 Passes	19,167.40	19,000.00	167.40	100.9%
34 Punch Cards	19,411.98	21,000.00	-1,588.02	92.4%
36 Kayak Lessons	8,043.00	7,500.00	543.00	107.2%
37 ARC Classes	6,271.50	8,000.00	-1,728.50	78.4%
38 Aerobics	12,848.43	12,000.00	848.43	107.1%
39 Swim Lessons	104,306.04	88,000.00	16,306.04	118.5%
40 Swim Team				
NWAC dues	59,560.11			
Masters	12,385.40	6,000.00	6,385.40	206.4%
Meet Host Revenue	626.00	700.00	-74.00	89.4%
40 Swim Team - Other	0.00	54,300.00	-54,300.00	0.0%
Total 40 Swim Team	72,571.51	61,000.00	11,571.51	119.0%
Total 347.30 Fees	336,316.48	274,500.00	61,816.48	122.5%
Total 340.00 JVMP Revenue	336,316.48	274,500.00	61,816.48	122.5%
350.00 Recreation Revenue	0.00	12,000.00	-12,000.00	0.0%
360.00 Miscellaneous Revenue				
Other Misc Revenues	1,941.58	500.00	1,441.58	388.3%
361.00 Interest	592.00	200.00	392.00	296.0%
362.00 Rents & Concessions				
Private Party Rental	6,661.92			
Open Swim Party Rental	8,377.92	5,500.00	2,877.92	152.3%
Candy&Snacks	6,442.77	5,000.00	1,442.77	128.9%
City Beach Candy	826.95	1,200.00	-373.05	68.9%
City Beach Soda	480.00	700.00	-220.00	68.6%
Clover Valley Park	625.00	550.00	75.00	113.6%
OHHS	4,400.00	4,400.00	0.00	100.0%
Kayaks City Beach	2,466.00	1,300.00	1,166.00	189.7%
Lockers	5,335.00	4,150.00	1,185.00	128.6%
Pool Group Rentals	2,243.94	6,500.00	-4,256.06	34.5%

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Retail	4,732.77	4,000.00	732.77	118.3%
Soda	1,915.96	1,600.00	315.96	119.7%
Total 362.00 Rents & Concessions	44,508.23	34,900.00	9,608.23	127.5%
367.00 Contributions/Donations	1,023.00	500.00	523.00	204.6%
369.00 Other Misc Revenues				
Cashier over/short	32.66	0.00	32.66	100.0%
NSF recovery	0.00	0.00	0.00	0.0%
Total 369.00 Other Misc Revenues	32.66	0.00	32.66	100.0%
Total 360.00 Miscellaneous Revenue	48,097.47	36,100.00	11,997.47	133.2%
370.00 Refunds	-1,780.96	-750.00	-1,030.96	237.5%
Total Income	882,485.00	856,783.00	25,702.00	103.0%
Gross Profit	882,485.00	856,783.00	25,702.00	103.0%
Expense				
570.00 RECREATION SERVICES				
576.20 NWPRD Expenses				
576.20.10 Salary & Wages				
100101 Executive Director	48,833.30	48,834.00	-0.70	100.0%
100102 Aquatic Director	12,043.70	12,050.00	-6.30	99.9%
100104 Client Service Spc	37,641.85	37,650.00	-8.15	100.0%
100105 Dir of Finance & Admin	17,472.38	19,300.00	-1,827.62	90.5%
100107 City Beach Cashier	2,695.44	3,428.00	-732.56	78.6%
100108 APC Aide	1,324.94	2,319.00	-994.06	57.1%
100110 Training	2,452.38	2,621.00	-168.62	93.6%
200201 Aerobics Inst JVMP	11,139.21	13,306.00	-2,166.79	83.7%
200204 Kayak Instructor SVC	2,883.75	2,218.00	665.75	130.0%
200205 PE Inst SVC	1,994.07	3,528.00	-1,533.93	56.5%
200206 Inst Trainer	2,329.85	1,353.00	976.85	172.2%
200208 Kayak Inst JVMP	465.24	403.00	62.24	115.4%
200210 Private Lessons	11,740.73	11,750.00	-9.27	99.9%
200212 Youth Instructor	63,987.45	63,990.00	-2.55	100.0%
300301 Lifeguard	47,197.96	44,352.00	2,845.96	106.4%
300302 Asst Aquatic Director	10,882.26	11,359.00	-476.74	95.8%
300303 Sr. Lifeguards	14,017.57	12,466.00	1,551.57	112.4%
300304 City Beach Guards	12,413.98	13,307.00	-893.02	93.3%
400401 Head Coach	40,426.72	40,534.00	-107.28	99.7%
400402 Assist Coach	11,755.86	11,088.00	667.86	106.0%
500501 Director of Maintenance	32,806.75	33,000.00	-193.25	99.4%
500502 Janitorial Staff	26,868.42	26,112.00	756.42	102.9%
500504 Leave of Absence	4,685.99	4,032.00	653.99	116.2%
Total 576.20.10 Salary & Wages	418,059.80	419,000.00	-940.20	99.8%

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	Jan - Dec 06	Budget	\$ Over Budget	% of Budget
576.20.11 Payroll Benefits				
20.111 Retirement				
Executive Director	2,400.00	2,442.00	-42.00	98.3%
Head Coach	2,004.00	2,027.00	-23.00	98.9%
Total 20.111 Retirement	4,404.00	4,469.00	-65.00	98.5%
20.113 Vacation				
Executive Director	0.00	2,272.00	-2,272.00	0.0%
Head Coach	0.00	1,872.00	-1,872.00	0.0%
Director of Maintenance	0.00	847.00	-847.00	0.0%
Total 20.113 Vacation	0.00	4,991.00	-4,991.00	0.0%
Total 576.20.11 Payroll Benefits	4,404.00	9,460.00	-5,056.00	46.6%
576.20.12 Payroll Taxes				
Quarterly L & I	20,037.73	20,100.00	-62.27	99.7%
576.20.12 Payroll Taxes - Other	32,278.11	32,300.00	-21.89	99.9%
Total 576.20.12 Payroll Taxes	52,315.84	52,400.00	-84.16	99.8%
576.20.20 Personnel Benefits				
Emp Award Program	163.95	350.00	-186.05	46.8%
Emp Uniforms	2,012.72	1,500.00	512.72	134.2%
Medical	10,762.95	12,692.00	-1,929.05	84.8%
Total 576.20.20 Personnel Benefits	12,939.62	14,542.00	-1,602.38	89.0%
576.20.30 Minor Purchases				
20.31 JVMP				
Aerobic supplies	152.28	500.00	-347.72	30.5%
City Beach Lifeguards	16.25	100.00	-83.75	16.3%
Cleaning & Sanitation	4,877.89	4,900.00	-22.11	99.5%
First Aide supplies	166.35	300.00	-133.65	55.5%
Event Food	135.92	300.00	-164.08	45.3%
Office supplies JVMP	2,706.54	2,600.00	106.54	104.1%
Pool Chemicals	16,037.14	13,800.00	2,237.14	116.2%
Pool supplies	4,631.12	5,500.00	-868.88	84.2%
Total 20.31 JVMP	28,723.49	28,000.00	723.49	102.6%
20.32 Swim Team	2,814.14	3,000.00	-185.86	93.8%
20.33 Vehicle Maintenance	2,767.78	2,185.00	582.78	126.7%
20.34 Concession Expense	7,237.49	7,500.00	-262.51	96.5%
20.35 Sm Tools/Equip	130.48	400.00	-269.52	32.6%
20.36 Kayak Equip	463.90	1,100.00	-636.10	42.2%
Total 576.20.30 Minor Purchases	42,137.28	42,185.00	-47.72	99.9%

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	Jan - Dec 06	Budget	\$ Over Budget	% of Budget
576.20.40 Other Services				
20.41 Professional Services				
Accounting Consultant	0.00	200.00	-200.00	0.0%
Security System - Annual	312.00	400.00	-88.00	78.0%
Bank Fees	3,896.72	3,500.00	396.72	111.3%
Computer Maintenance	1,776.23	2,000.00	-223.77	88.8%
Copy Machine Maint	1,477.12	1,800.00	-322.88	82.1%
Employee Advisory Service	720.00	720.00	0.00	100.0%
ARC Classes & Fees	1,559.12	1,800.00	-240.88	86.6%
HVAC PMS	5,106.61	5,500.00	-393.39	92.8%
JVMP Landscape Maint	898.41	1,200.00	-301.59	74.9%
Legal	1,638.00	2,000.00	-362.00	81.9%
Payroll Processing	7,513.46	7,000.00	513.46	107.3%
Pest Control	346.56	300.00	46.56	115.5%
Total 20.41 Professional Services	25,244.23	26,420.00	-1,175.77	95.5%
20.42 Communication				
Internet & Telephone	961.37	1,100.00	-138.63	87.4%
Postage	459.98	400.00	59.98	115.0%
Cell Phone	5,474.84	4,800.00	674.84	114.1%
Total 20.42 Communication	6,896.19	6,300.00	596.19	109.5%
20.43 Travel	6,480.00	5,000.00	1,480.00	129.6%
20.44 Advertising	2,395.54	2,500.00	-104.46	95.8%
20.45 Operating Rentals	679.05	400.00	279.05	169.8%
20.46 Insurance	29,246.00	30,345.00	-1,099.00	96.4%
20.47 Utilities	130,430.18	127,635.00	2,795.18	102.2%
20.48 NWPRD Repair & Maint	26,810.57	30,000.00	-3,189.43	89.4%
20.49 Miscellaneous	1,537.90	1,400.00	137.90	109.9%
Total 576.20.40 Other Services	229,719.66	230,000.00	-280.34	99.9%
576.20.50 Intergovernmental				
Gov't Service Fees	4,889.83	4,890.00	-0.17	100.0%
Total 576.20.50 Intergovernmental	4,889.83	4,890.00	-0.17	100.0%
576.20.60 Capital Outlay	50,025.06	75,306.00	-25,280.94	66.4%
576.20.80 Park & Rec Services				
80.40 Non Aquatic Rec Prog	1,361.20	1,400.00	-38.80	97.2%
80.41 Professional Services	1,487.61	1,500.00	-12.39	99.2%

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	<u>Jan - Dec 06</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
80.42 Park development	4,906.01	5,000.00	-93.99	98.1%
80.47 Utilities	510.46	1,100.00	-589.54	46.4%
Total 576.20.80 Park & Rec Services	<u>8,265.28</u>	<u>9,000.00</u>	<u>-734.72</u>	<u>91.8%</u>
Total 576.20 NWPRD Expenses	<u>822,756.37</u>	<u>856,783.00</u>	<u>-34,026.63</u>	<u>96.0%</u>
Total 570.00 RECREATION SERVICES	<u>822,756.37</u>	<u>856,783.00</u>	<u>-34,026.63</u>	<u>96.0%</u>
Total Expense	<u>822,756.37</u>	<u>856,783.00</u>	<u>-34,026.63</u>	<u>96.0%</u>
Net Ordinary Income	<u>59,728.63</u>	<u>0.00</u>	<u>59,728.63</u>	<u>100.0%</u>
Net Income	<u><u>59,728.63</u></u>	<u><u>0.00</u></u>	<u><u>59,728.63</u></u>	<u><u>100.0%</u></u>