North Whidbey Pool Park & Recreation District

Cash Basis

Profit & Loss Budget vs. Actual

	Mar 22	Jan - Mar 22	Budget	% of Budget
Ordinary Income/Expense				
Income				
310.00 LEVIES	68,402.55	76,782.83	891,074.00	8.62%
340.00 JVMP Revenue				
347.30 Fees				
31 Daily Admission	7,839.13	18,762.39	85,577.00	21.93%
33 Passes	3,575.85	11,195.87	7,776.00	143.98%
34 Punch Cards	3,013.83	6,697.96	32,650.00	20.51%
36 Kayak Lessons	0.00	0.00	12,816.00	0.0%
37 ARC Classes				
304 Jr. Lifeguarding	0.00	0.00	5,400.00	0.0%
Total 37 ARC Classes	0.00	0.00	5,400.00	0.0%
38 Aerobics				
Water Volleyball	0.00	0.00	12,338.00	0.0%
38 Aerobics - Other	1,728.72	3,423.98	23,990.00	14.27%
Total 38 Aerobics	1,728.72	3,423.98	36,328.00	9.43%
39 Swim Lessons				
Private	2,902.99	2,902.99	10,500.00	27.65%
Youth	9,907.00	17,638.00	220,080.00	8.01%
Total 39 Swim Lessons	12,809.99	20,540.99	230,580.00	8.91%
Total 347.30 Fees	28,967.52	60,621.19	411,127.00	14.75%
Total 340.00 JVMP Revenue	28,967.52	60,621.19	411,127.00	14.75%
350.00 Recreation Revenue				
347.60.01 Basketball	0.00	2,770.00	22,400.00	12.37%
347.60.02 Ultimate Frisbee	0.00	0.00	3,600.00	0.0%
347.60.03 Kickball	0.00	0.00	2,704.00	0.0%
347.60.04 Pickleball	0.00	0.00	3,264.00	0.0%
347.60.05 NFL Flag Football	0.00	0.00	24,320.00	0.0%
347.60.06 Volleyball	0.00	0.00	9,120.00	0.0%
Special Events/Programs	431.59	437.10	4,500.00	9.71%
Total 350.00 Recreation Revenue	431.59	3,207.10	69,908.00	4.59%
360.00 Miscellaneous Revenue				
362.00 Rents & Concessions				
BHBC	1,006.93	1,006.99	12,903.00	7.8%
Candy&Snacks	0.00	0.00	2,600.00	0.0%
Lockers	0.00	0.00	1,800.00	0.0%
Open Swim Party Rental	511.49	989.01	3,900.00	25.36%
Pool Group Rentals	0.00	0.00	3,400.00	0.0%
Private Party Rental	1,101.96	2,497.80	2,700.00	92.51%
Retail	5.52	20.23	800.00	2.53%
Viewing Room Rental	0.00	0.00	158.00	0.0%
Total 362.00 Rents & Concessions	2,625.90	4,514.03	28,261.00	15.97%
367.00 Contributions/Donations		2.10		
369.00 Other Misc Revenues	-0.62			

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

	Mar 22	Jan - Mar 22	Budget	% of Budget
Cashier over/short	-0.62	-3.30		
Total 369.00 Other Misc Revenues	2,625.28	-3.30		
Prepaid Accounts		113.87		
Total 360.00 Miscellaneous Revenue	1.72	4,626.70	28,261.00	16.37%
361.40.00 Interest	22.23			
Int Investment Capital Fund	0.12	5.11	23.00	22.22%
Int Investment Reserve Fund	24.07	65.91	298.00	22.12%
Interest Investment Bond Fund	100,451.01	0.36	2.00	18.0%
Total 361.40.00 Interest	100,451.01	71.38	323.00	22.1%
Total Income		145,309.20	1,400,693.00	10.37%
Gross Profit		145,309.20	1,400,693.00	10.37%
Expense				
570.00 RECREATION SERVICES	0.00			
573.60.00 Exp Recreation Sports	0.00			
572.20.12 Payroll Taxes	0.00	0.00	9,064.00	0.0%
573.60.01 Basketball Expense	0.00	4,624.17	10,359.00	44.64%
573.60.02 Ultimate Frisbee Exp	0.00	0.00	1,535.00	0.0%
573.60.03 Kickball Expense	0.00	0.00	779.00	0.0%
573.60.04 Pickleball Expense	0.00	0.00	719.00	0.0%
573.60.05 NFL Flag Football Exp		0.00	12,063.00	0.0%
573.60.06 Volleyball Expense	2,232.88	0.00	5,328.00	0.0%
573.60.10 Salary & Wages	0.00			
Basketball	0.00	5,475.63	7,917.00	69.16%
Kickball	0.00	0.00	869.00	0.0%
NFL Flag Football	0.00	0.00	5,043.00	0.0%
Pickleball	0.00	0.00	1,608.00	0.0%
Sick Pay	0.00	0.00	479.00	0.0%
Training Recreation	0.00	0.00	0.00	0.0%
Ultimate Frisbee	2,232.88	0.00	985.00	0.0%
Volleyball	2,232.88	0.00	1,707.00	0.0%
Total 573.60.10 Salary & Wages		5,475.63	18,608.00	29.43%
Total 573.60.00 Exp Recreation Sports		10,099.80	58,455.00	17.28%
576.20 NWPPRD Expenses	6,666.66			
576.20.10 Salary & Wages	2,047.78			
100101 Director	4,395.30	17,575.74	80,000.00	21.97%
100102 Recreaton Manager	5,156.46	8,222.78	52,744.00	15.59%
100103 Business Manager	0.00	12,257.45	52,744.00	23.24%
100104 Client Service Spc	541.67	14,795.91	71,889.00	20.58%
100107 BOC/Dir Admin Asst		0.00	28,800.00	0.0%
200201 Aerobics Inst JVMP	0.00	1,763.99	13,608.00	12.96%
200207 Lifeguard Training Instr	0.00			
Junior Lifeguard Instructor Aid		0.00	1,575.00	0.0%
Total 200207 Lifeguard Training Instr	0.00	0.00	1,575.00	0.0%
200208 Kayak Inst JVMP	0.00			

	Mar 22	Jan - Mar 22	Budget	% of Budget
Recreation Aid- Kayak	0.00	0.00	1,820.00	0.0%
200208 Kayak Inst JVMP - Other	136.55	0.00	2,212.00	0.0%
Total 200208 Kayak Inst JVMP	725.18	0.00	4,032.00	0.0%
200210 Private Lessons		136.55	5,734.00	2.38%
200211 WSI Instructor	0.00	2,659.65	54,405.00	4.89%
200221 Training	0.00			
200222 Training CSS	0.00	0.00	1,825.00	0.0%
200221 Training - Other	0.00	569.04	23,329.00	2.44%
Total 200221 Training	10,288.03	569.04	25,154.00	2.26%
200223 Training - Swim Instruct	1,823.08	0.00	29,705.00	0.0%
300301 Lifeguard	5,349.34	29,072.13	146,445.00	19.85%
300305 Head Lifeguard	1,822.71	4,153.27	10,500.00	39.56%
500501 Director of Maintenance	0.00	16,179.75	64,192.00	25.21%
500502 Janitorial Staff	0.00	5,180.77	22,553.00	22.97%
500503 Clover Valley Park	0.00	0.00	4,027.00	0.0%
500505 Shut Down Maintenance	0.00	83.10	1,858.00	4.47%
500506 Maintenance Assistant	38,952.76	0.00	0.00	0.0%
Unemployment Paid to ESD		0.00	7,182.00	0.0%
Total 576.20.10 Salary & Wages		112,650.13	677,147.00	16.64%
576.20.11 Payroll Benefits	466.66			
20.111 Retirement	466.66			
Executive Director		466.66		
Total 20.111 Retirement	0.00	466.66		
20.112 Sick Pay	0.00			
Business Manager	0.00	0.00	1,013.00	0.0%
Director	61.96	0.00	3,000.00	0.0%
Maintenance Supervisor	0.00	0.00	1,234.00	0.0%
Part Time Staff	61.96	623.17	8,165.00	7.63%
Recreation Manager		0.00	1,013.00	0.0%
Total 20.112 Sick Pay	0.00	623.17	14,425.00	4.32%
20.113 Vacation	0.00			
Business Manager	0.00	304.00	2,027.00	15.0%
Director	0.00	2,121.21	3,334.00	63.62%
Director of Maintenance	0.00	0.00	2,469.00	0.0%
Recreation Manager	528.62	1,439.37	2,027.00	71.01%
Total 20.113 Vacation	5,412.48	3,864.58	9,857.00	39.21%
Total 576.20.11 Payroll Benefits		4,954.41	24,282.00	20.4%
576.20.12 Payroll Taxes	0.00	16,631.45	94,801.00	17.54%
576.20.20 Personnel Benefits	0.00			
Cell phone	0.00	0.00	2,880.00	0.0%
Emp Award Program	0.00	0.00	1,200.00	0.0%
Emp Uniforms		623.56	2,534.00	24.61%
Total 576.20.20 Personnel Benefits		623.56	6,614.00	9.43%
576.20.30 Minor Purchases	0.00			

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

	Mar 22	Jan - Mar 22	Budget	% of Budget
20.31 JVMP	0.00			
Aerobic supplies	0.00	0.00	1,744.00	0.0%
Aquatics Equipment	0.00	187.58	2,009.00	9.34%
ARC Course Equipment	0.00	0.00	7.00	0.0%
Cleaning & Sanitation	0.00	83.36	2,500.00	3.33%
COVID PPE & Cleaning Supply	0.00	174.23		
First Aide supplies	0.00	77.42	307.00	25.22%
Junior Lifeguard Supplies	0.00	0.00	1,406.00	0.0%
Kayak Equipment	3,363.85	0.00	4,458.00	0.0%
Office Equipment	0.00	87.54	3,064.00	2.86%
Office supplies	0.00	115.93	1,000.00	11.59%
Pool Chemicals	3,363.85	9,430.11	30,800.00	30.62%
Retail Expense		0.00	400.00	0.0%
Swim School Supplies	0.00	0.00	515.00	0.0%
Total 20.31 JVMP	0.00	10,156.17	48,210.00	21.07%
20.33 Vehicle Maintenance	0.00			
Repair	0.00	0.00	125.00	0.0%
Routine Maitnenace	0.00	0.00	500.00	0.0%
Total 20.33 Vehicle Maintenance	726.37	0.00	625.00	0.0%
20.34 Concession Expense	4,090.22	0.00	1,200.00	0.0%
20.35 Sm Tools/Equip		0.00	4,000.00	0.0%
Minor Purchases - Other		726.37		
Total 576.20.30 Minor Purchases	0.00	10,882.54	54,035.00	20.14%
576.20.40 JVMPool Other Svcs	0.00			
20.41 Professional Services	0.00			
ARC Classes & Fees	826.02	205.00	7,375.00	2.78%
Bank Fees	0.00	36.81	500.00	7.36%
Copy Machine Maint	0.00	0.00	971.00	0.0%
Credit Card Processing	1,754.09	2,654.27	6,778.00	39.16%
Dues & Memberships	462.83	0.00	935.00	0.0%
Emp Background Checks	0.00	50.00	500.00	10.0%
HVAC PMS	0.00	1,754.09	8,224.00	21.33%
IT Service Contract	575.00	1,388.49	4,966.00	27.96%
JVMP Landscape Maint	99.10	0.00	2,200.00	0.0%
Legal	0.00	660.00	8,000.00	8.25%
Payroll Processing	62.89	1,419.98	8,700.00	16.32%
Pest Control	0.00	198.20	400.00	49.55%
POS System	0.00	280.00	1,680.00	16.67%
Security System - Annual	3,779.93	185.68	719.00	25.83%
Storage Unit		260.00	1,560.00	16.67%
Web Hosting	0.00	0.00	350.00	0.0%
Total 20.41 Professional Services	0.00	9,092.52	53,858.00	16.88%
20.42 Communication	182.52			
Advertising	0.00	0.00	4,500.00	0.0%

	Mar 22	Jan - Mar 22	Budget	% of Budget
Email	0.00	271.64	836.00	32.49%
Internet Service	0.00	545.93	2,171.00	25.15%
Phone Service	182.52	229.23	2,640.00	8.68%
Postage	0.00	37.84	300.00	12.61%
Virtual Meeting	0.00	65.30	185.00	35.3%
Total 20.42 Communication		1,149.94	10,632.00	10.82%
20.43 Travel	5,492.85	0.00	650.00	0.0%
20.46 Insurance	4,396.91	0.00	81,199.00	0.0%
20.47 Utilities	0.00			
Boiler	714.09	13,576.93	48,586.00	27.94%
Electricity	1,116.02	7,583.83	37,852.00	20.04%
Garbage	798.20	0.00	300.00	0.0%
Patron Water	12,518.07	3,224.57	15,452.00	20.87%
Pool Water/Garbage	1,814.41	3,654.39	13,071.00	27.96%
Spa Boiler	18,294.93	1,962.57	5,035.00	38.98%
Total 20.47 Utilities		30,002.29	120,296.00	24.94%
20.48 NWPRD Repair & Maint	0.00	152,672.21	185,491.00	82.31%
Total 576.20.40 JVMPool Other Svcs	0.00	192,916.96	452,126.00	42.67%
576.20.50 Intergovernmental	0.00			
Business Tax	0.00	1,472.29		
Clean Water Utility	0.00	0.00	166.00	0.0%
Election services		11,737.42		
Refunds		1,160.00	3,000.00	38.67%
Unclaimed Property Account	0.00	0.00	0.00	0.0%
Water Rec Facility Permit	0.00	0.00	825.00	0.0%
Total 576.20.50 Intergovernmental	0.00	14,369.71	3,991.00	360.05%
576.80.00 General Parks	0.00			
576.80.33 Vehicle Maintenance	0.00			
Fuel Expense		0.00	504.00	0.0%
Repair	46.06	0.00	125.00	0.0%
Routine Maintenance	0.00	0.00	500.00	0.0%
Total 576.80.33 Vehicle Maintenance	119.05	0.00	1,129.00	0.0%
576.80.35 Sm Tools/Equipment	165.11	0.00	600.00	0.0%
576.80.47 Utilities				
CVP Water	0.00	131.50	733.00	17.94%
Dump Fees	0.00	0.00	200.00	0.0%
Garbage	0.00	238.83	1,440.00	16.59%
Total 576.80.47 Utilities	0.00	370.33	2,373.00	15.61%
576.80.48 CVP Repair & Maint				
Clover Valley Ball Fields	0.00	0.00	7,500.00	0.0%
Clover Valley Dog Park	0.00	230.35	5,000.00	4.61%
Volunteer Event Food		0.00	400.00	0.0%
Total 576.80.48 CVP Repair & Maint	0.00	230.35	12,900.00	1.79%
80.40 Non Aquatic Rec Prog	0.00			

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

	Mar 22	Jan - Mar 22	Budget	% of Budget
Special Events/Programs	225.00	0.00	2,400.00	0.0%
Total 80.40 Non Aquatic Rec Prog	225.00	0.00	2,400.00	0.0%
80.41 Professional Services	390.11			
Landscape Maint	67,669.12	0.00	4,900.00	0.0%
Legal	69,902.00	0.00	200.00	0.0%
Porta-Potty	69,902.00	687.50	4,740.00	14.5%
Total 80.41 Professional Services	30,549.01	687.50	9,840.00	6.99%
Total 576.80.00 General Parks	**30,549.01**	1,288.18	29,242.00	4.41%
Total 576.20 NWPPRD Expenses		354,316.94	1,342,238.00	26.4%
Total 570.00 RECREATION SERVICES		364,416.74	1,400,693.00	26.02%
Total Expense		364,416.74	1,400,693.00	26.02%
Net Ordinary Income		-219,107.54	0.00	100.0%
		-219,107.54	**0.00**	**100.0%**