

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

Ordinary Income/Expense	<u>Jan - Apr 22</u>	<u>Jan - Apr 22</u>	<u>Budget</u>	<u>% of Budget</u>
Income				
310.00 LEVIES	367,528.47	444,311.30	891,074.00	49.86%
340.00 JVMP Revenue				
347.30 Fees				
31 Daily Admission	8,365.13	27,127.52	85,577.00	31.7%
33 Passes	3,322.40	14,518.27	7,776.00	186.71%
34 Punch Cards	2,371.47	9,069.43	32,650.00	27.78%
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	<u>0.00</u>	<u>0.00</u>	<u>5,400.00</u>	<u>0.0%</u>
38 Aerobics				
Water Volleyball	0.00	0.00	12,338.00	0.0%
38 Aerobics - Other	1,278.73	4,702.71	23,990.00	19.6%
Total 38 Aerobics	<u>1,278.73</u>	<u>4,702.71</u>	<u>36,328.00</u>	<u>12.95%</u>
39 Swim Lessons				
Private	982.00	3,884.99	10,500.00	37.0%
Youth	1,348.00	18,986.00	220,080.00	8.63%
Total 39 Swim Lessons	<u>2,330.00</u>	<u>22,870.99</u>	<u>230,580.00</u>	<u>9.92%</u>
Total 347.30 Fees	<u>17,667.73</u>	<u>78,288.92</u>	<u>411,127.00</u>	<u>19.04%</u>
Total 340.00 JVMP Revenue	17,667.73	78,288.92	411,127.00	19.04%
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	162.53	599.63	4,500.00	13.33%
Total 350.00 Recreation Revenue	<u>162.53</u>	<u>3,369.63</u>	<u>69,908.00</u>	<u>4.82%</u>
360.00 Miscellaneous Revenue				
362.00 Rents & Concessions				
BHBC	2,685.07	3,692.08	12,903.00	28.61%
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	899.92	1,888.93	3,900.00	48.43%
Pool Group Rentals	0.00	0.00	3,400.00	0.0%
Private Party Rental	0.00	2,497.80	2,700.00	92.51%
Retail	14.01	34.24	800.00	4.28%
Viewing Room Rental	0.00	0.00	158.00	0.0%
Total 362.00 Rents & Concessions	<u>3,599.00</u>	<u>8,113.03</u>	<u>28,261.00</u>	<u>28.71%</u>
367.00 Contributions/Donations	0.00	2.10		
369.00 Other Misc Revenues				

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Cashier over/short	5.03	1.73		
Total 369.00 Other Misc Revenues	5.03	1.73		
Other Misc Revenues	1.84	1.84		
Prepaid Accounts	37.65	151.52		
Total 360.00 Miscellaneous Revenue	3,643.52	8,270.22	28,261.00	29.26%
361.40.00 Interest				
Int Investment Capital Fund	1.73	6.84	23.00	29.74%
Int Investment Reserve Fund	22.31	88.22	298.00	29.6%
Interest Investment Bond Fund	0.12	0.48	2.00	24.0%
Total 361.40.00 Interest	24.16	95.54	323.00	29.58%
Total Income	389,026.41	534,335.61	1,400,693.00	38.15%
Gross Profit	389,026.41	534,335.61	1,400,693.00	38.15%
Expense				
570.00 RECREATION SERVICES				
573.60.00 Exp Recreation Sports				
572.20.12 Payroll Taxes	0.00	0.00	9,064.00	0.0%
573.60.01 Basketball Expense	0.00	7,547.31	10,359.00	72.86%
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	0.00	12,063.00	0.0%
573.60.06 Volleyball Expense	0.00	0.00	5,328.00	0.0%
573.60.10 Salary & Wages				
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	0.00	0.00	985.00	0.0%
Volleyball	0.00	0.00	1,707.00	0.0%
Total 573.60.10 Salary & Wages	0.00	5,475.63	18,608.00	29.43%
Total 573.60.00 Exp Recreation Sports	0.00	13,022.94	58,455.00	22.28%
576.20 NWPPRD Expenses				
576.20.10 Salary & Wages				
100101 Director	6,666.66	24,242.40	80,000.00	30.3%
100102 Recreation Manager	4,278.89	12,501.67	52,744.00	23.7%
100103 Business Manager	4,395.89	16,652.75	52,744.00	31.57%
100104 Client Service Spc	6,529.40	21,325.31	71,889.00	29.66%
100107 BOC/Dir Admin Asst	0.00	0.00	28,800.00	0.0%
200201 Aerobics Inst JVMP	684.05	2,448.04	13,608.00	17.99%
200207 Lifeguard Training Instr				
Junior Lifeguard Instructor Aid	0.00	0.00	1,575.00	0.0%
Total 200207 Lifeguard Training Instr	0.00	0.00	1,575.00	0.0%

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	<u>Jan - Apr 22</u>	<u>Jan - Apr 22</u>	<u>Budget</u>	<u>% of Budget</u>
200208 Kayak Inst JVMP				
Recreation Aid- Kayak	0.00	0.00	1,820.00	0.0%
200208 Kayak Inst JVMP - Other	0.00	0.00	2,212.00	0.0%
Total 200208 Kayak Inst JVMP	<u>0.00</u>	<u>0.00</u>	<u>4,032.00</u>	<u>0.0%</u>
200210 Private Lessons	461.16	597.71	5,734.00	10.42%
200211 WSI Instructor				
Recreation Aide- Swim Lessons	29.70	29.70		
200211 WSI Instructor - Other	1,105.55	3,765.20	54,405.00	6.92%
Total 200211 WSI Instructor	<u>1,135.25</u>	<u>3,794.90</u>	<u>54,405.00</u>	<u>6.98%</u>
200221 Training				
200222 Training CSS	40.86	40.86	1,825.00	2.24%
200221 Training - Other	844.18	1,413.22	23,329.00	6.06%
Total 200221 Training	<u>885.04</u>	<u>1,454.08</u>	<u>25,154.00</u>	<u>5.78%</u>
200223 Training - Swim Instruct	0.00	0.00	29,705.00	0.0%
300301 Lifeguard	11,315.50	40,387.63	146,445.00	27.58%
300305 Head Lifeguard	1,993.42	6,146.69	10,500.00	58.54%
500501 Director of Maintenance	5,349.34	21,529.09	64,192.00	33.54%
500502 Janitorial Staff	1,929.43	7,110.20	22,553.00	31.53%
500503 Clover Valley Park	0.00	0.00	4,027.00	0.0%
500505 Shut Down Maintenance	83.10	83.10	1,858.00	4.47%
500506 Maintenance Assistant	0.00	0.00	0.00	0.0%
Unemployment Paid to ESD	0.00	0.00	7,182.00	0.0%
Total 576.20.10 Salary & Wages	<u>45,623.44</u>	<u>158,273.57</u>	<u>677,147.00</u>	<u>23.37%</u>
576.20.11 Payroll Benefits				
20.111 Retirement				
Executive Director	0.00	466.66		
Total 20.111 Retirement	<u>0.00</u>	<u>466.66</u>		
20.112 Sick Pay				
Business Manager	0.00	0.00	1,013.00	0.0%
Director	0.00	0.00	3,000.00	0.0%
Maintenance Supervisor	0.00	0.00	1,234.00	0.0%
Part Time Staff	425.82	1,048.99	8,165.00	12.85%
Recreation Manager	0.00	0.00	1,013.00	0.0%
Total 20.112 Sick Pay	<u>425.82</u>	<u>1,048.99</u>	<u>14,425.00</u>	<u>7.27%</u>
20.113 Vacation				
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	0.00	1,439.37	2,027.00	71.01%
Total 20.113 Vacation	<u>0.00</u>	<u>3,864.58</u>	<u>9,857.00</u>	<u>39.21%</u>
Total 576.20.11 Payroll Benefits	<u>425.82</u>	<u>5,380.23</u>	<u>24,282.00</u>	<u>22.16%</u>
576.20.12 Payroll Taxes	3,124.74	19,756.19	94,801.00	20.84%
576.20.20 Personnel Benefits				
Cell phone	0.00	0.00	2,880.00	0.0%

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	Jan - Apr 22	Jan - Apr 22	Budget	% of Budget
Emp Award Program	0.00	0.00	1,200.00	0.0%
Emp Uniforms	0.00	1,456.56	2,534.00	57.48%
Total 576.20.20 Personnel Benefits	0.00	1,456.56	6,614.00	22.02%
576.20.30 Minor Purchases				
20.31 JVMP				
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	63.61	146.97	2,500.00	5.88%
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	0.00	0.00	4,458.00	0.0%
Office Equipment	0.00	87.54	3,064.00	2.86%
Office supplies	0.00	309.66	1,000.00	30.97%
Pool Chemicals	5,067.97	14,498.08	30,800.00	47.07%
Retail Expense	0.00	0.00	400.00	0.0%
Swim School Supplies	0.00	0.00	515.00	0.0%
Total 20.31 JVMP	5,131.58	15,481.48	48,210.00	32.11%
20.33 Vehicle Maintenance				
Repair	0.00	0.00	125.00	0.0%
Routine Maitnence	0.00	0.00	500.00	0.0%
Total 20.33 Vehicle Maintenance	0.00	0.00	625.00	0.0%
20.34 Concession Expense	0.00	0.00	1,200.00	0.0%
20.35 Sm Tools/Equip	27.09	27.09	4,000.00	0.68%
Minor Purchases - Other	0.00	726.37		
Total 576.20.30 Minor Purchases	5,158.67	16,234.94	54,035.00	30.05%
576.20.40 JVMPool Other Svcs				
20.41 Professional Services				
ARC Classes & Fees	0.00	205.00	7,375.00	2.78%
Bank Fees	0.00	68.01	500.00	13.6%
Copy Machine Maint	64.76	64.76	971.00	6.67%
Credit Card Processing	0.00	2,654.27	6,778.00	39.16%
Dues & Memberships	0.00	0.00	935.00	0.0%
Emp Background Checks	0.00	75.00	500.00	15.0%
HVAC PMS	0.00	1,754.09	8,224.00	21.33%
IT Service Contract	0.00	1,388.49	4,966.00	27.98%
JVMP Landscape Maint	489.15	489.15	2,200.00	22.23%
Legal	784.00	1,444.00	8,000.00	18.05%
Payroll Processing	575.00	2,129.97	8,700.00	24.48%
Pest Control	0.00	198.20	400.00	49.55%
POS System	0.00	420.00	1,680.00	25.0%
Security System - Annual	62.89	248.57	719.00	34.57%
Storage Unit	0.00	380.00	1,560.00	25.0%

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	<u>Jan - Apr 22</u>	<u>Jan - Apr 22</u>	<u>Budget</u>	<u>% of Budget</u>
Web Hosting	0.00	226.76	350.00	64.79%
Total 20.41 Professional Services	1,975.80	11,756.27	53,858.00	21.83%
20.42 Communication				
Advertising	0.00	164.40	4,500.00	3.65%
Email	0.00	411.57	836.00	49.23%
Internet Service	0.00	545.93	2,171.00	25.15%
Phone Service	0.00	458.46	2,640.00	17.37%
Postage	0.00	66.84	300.00	22.28%
Virtual Meeting	0.00	97.95	185.00	52.95%
Total 20.42 Communication	0.00	1,745.15	10,632.00	16.41%
20.43 Travel	0.00	0.00	650.00	0.0%
20.46 Insurance	26,768.40	26,768.40	81,199.00	32.97%
20.47 Utilities				
Boiler	5,872.03	19,448.96	48,586.00	40.03%
Electricity	3,578.09	11,161.92	37,852.00	29.49%
Garbage	0.00	0.00	300.00	0.0%
Patron Water	0.00	3,224.57	15,452.00	20.87%
Pool Water/Garbage	0.00	3,654.39	13,071.00	27.96%
Spa Boiler	856.89	2,819.46	5,035.00	56.0%
Total 20.47 Utilities	10,307.01	40,309.30	120,296.00	33.51%
20.48 NWPRD Repair & Maint	12,420.21	165,092.42	185,491.00	89.0%
Total 576.20.40 JVMPool Other Svcs	51,471.42	245,671.54	452,126.00	54.34%
576.20.60 Intergovernmental				
Business Tax	0.00	2,719.93		
Clean Water Utility	78.26	78.26	166.00	47.15%
Election services	0.00	11,737.42		
Refunds	125.00	1,285.00	3,000.00	42.83%
Unclaimed Property Account	0.00	0.00	0.00	0.0%
Water Rec Facility Permit	0.00	0.00	825.00	0.0%
Total 576.20.60 Intergovernmental	203.26	15,820.61	3,991.00	396.41%
576.80.00 General Parks				
576.80.33 Vehicle Maintenance				
Fuel Expense	0.00	0.00	504.00	0.0%
Repair	0.00	0.00	125.00	0.0%
Routine Maintenance	0.00	0.00	500.00	0.0%
Total 576.80.33 Vehicle Maintenance	0.00	0.00	1,129.00	0.0%
576.80.36 Sm Tools/Equipment	0.00	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	119.12	357.95	1,440.00	24.86%
Total 576.80.47 Utilities	119.12	489.45	2,373.00	20.63%
576.80.48 CVP Repair & Maint				
Clover Valley Ball Fields	1,136.92	1,136.92	7,500.00	15.16%

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Clover Valley Dog Park	1,136.91	1,367.26	5,000.00	27.35%
Volunteer Event Food	0.00	0.00	400.00	0.0%
Total 576.80.48 CVP Repair & Maint	2,273.83	2,504.18	12,900.00	19.41%
80.40 Non Aquatic Rec Prog				
Special Events/Programs	0.00	78.35	2,400.00	3.27%
Total 80.40 Non Aquatic Rec Prog	0.00	78.35	2,400.00	3.27%
80.41 Professional Services				
Landscape Maint	489.15	489.15	4,900.00	9.98%
Legal	0.00	0.00	200.00	0.0%
Porta-Potty	225.00	912.50	4,740.00	19.25%
Total 80.41 Professional Services	714.15	1,401.65	9,840.00	14.24%
Total 576.80.00 General Parks	3,107.10	4,473.63	29,242.00	15.3%
Total 576.20 NWPPRD Expenses	109,114.45	467,067.27	1,342,238.00	34.8%
Total 570.00 RECREATION SERVICES	109,114.45	480,090.21	1,400,693.00	34.28%
Total Expense	109,114.45	480,080.21	1,400,693.00	34.28%
Net Ordinary Income	279,911.96	54,245.40	0.00	100.0%
Net Income	279,911.96	54,245.40	0.00	100.0%