

## North Whidbey Park & Recreation District 2018 Approved Budget

			2018 Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
	<b>310.00 LEVIES</b>		
	311.00 General Property Taxes		3,230.00
	312.00 Timber Harvest Taxes		0.00
	<b>Total 310.00 LEVIES</b>		<b>3,230.00</b>
	<b>340.00 JVMP Revenue</b>		
	347.30 Fees		
	31 Daily Admission		
	Silver Sneakers		0.00
	31 Daily Admission - Other		1,096.25
	<b>Total 31 Daily Admission</b>		<b>1,096.25</b>
	33 Passes		0.00
	34 Punch Cards		0.00
	36 Kayak Lessons		5,530.00
	37 ARC Classes		3,540.00
	38 Aerobics		0.00
	39 Swim Lessons		
	School Group		0.00
	Private		0.00
	Youth		0.00
	<b>Total 39 Swim Lessons</b>		<b>0.00</b>
	40 Swim Team		
	NWAC Travel Fund Family Fee		
	NWAC Swim Accessories- Retail		
	NWAC Late Fee		
	Meet Fees Collected		
	USA Swimming Registration Fees		
	NWAC dues		
	Masters		
	Meet Host Revenue		
	<b>Total 40 Swim Team</b>		
	<b>Total 347.30 Fees</b>		<b>10,166.25</b>
	<b>Total 340.00 JVMP Revenue</b>		<b>10,166.25</b>
	<b>350.00 Recreation Revenue</b>		
	Splash Camp		10,920.00
	Running Club		
	Running Club Dues		1,830.00
	<b>Total Running Club</b>		<b>1,830.00</b>
	<b>Recreation Activities</b>		<b>7,360.00</b>
	Special Events/Programs		0.00
	<b>Total 350.00 Recreation Revenue</b>		<b>20,110.00</b>
	<b>360.00 Miscellaneous Revenue</b>		
	Public Record Request		1.00
	Prepaid Accounts		0.00
	Surplus Sales		0.00
	361.00 Interest		0.86
	362.00 Rents & Concessions		

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		SCUBA	720.00
		Private Party Rental	0.00
		Open Swim Party Rental	0.00
		Viewing Room Rental	0.00
		Candy&Snacks	0.00
		Clover Valley Park	1,425.00
		OHHS	3,700.00
		BHBC	8,575.00
		Lockers	0.00
		Pool Group Rentals	0.00
		Retail	0.00
		<b>Total 362.00 Rents &amp; Concessions</b>	<b>14,421.86</b>
		367.00 Contributions/Donations	0.00
		369.00 Other Misc Revenues	
		Cashier over/short	0.00
		<b>Total 369.00 Other Misc Revenues</b>	<b>0.00</b>
		<b>Total 360.00 Miscellaneous Revenue</b>	<b>14,423.72</b>
<b>Total Income</b>			47,929.97
<b>Gross Profit</b>			47,929.97
<b>Expense</b>			
		Reconciliation Discrepancies	
		<b>570.00 RECREATION SERVICES</b>	
		576.20.00 Facility Reserve	0.00
		576.20 NWPRD Expenses	
		576.20.10 Salary & Wages	
		Unemployment Paid to ESD	0.00
		100101 Executive Director	22,124.97
		100102 Aquatic Director	0.00
		300302 Assistant Aquatics Director	0.00
		100104 Client Service Spc	0.00
		100105 Dir of Finance & Admin	13,500.00
		100106 Dir of Client Services	6,720.00
		200201 Aerobics Inst JVMP	0.00
		200207 Lifeguard Training Instr	0.00
		200208 Kayak Inst JVMP	2,720.00
		200210 Private Lessons	0.00
		200212 Youth Instructor	0.00
		200220 Special Events	
		200221 Training	0.00
		300301 Lifeguard	1,440.00
		300303 Sr. Lifeguards	0.00
		400401 Head Swim Coach	0.00
		3003XX Running Club Instructor	1,152.00
		XXXXX Recreation Leader	4,416.00
		XXXXX Splash Camp Leader	7,331.25
		XXXXX Splash Camp Swim Instructor	0.00
		400404 Team Admin	0.00

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			500501 Director of Maintenance	36,119.80
			500502 Janitorial Staff	0.00
			500505 Shut Down Maintenance	0.00
			500506 Maintenance Assistant	0.00
			576.20.10 Salary & Wages - Other	0.00
			<b>Total 576.20.10 Salary &amp; Wages</b>	<b>95,524.02</b>
			<b>576.20.11 Payroll Benefits</b>	
			20.111 Retirement	
			Executive Director	663.75
			<b>Total 20.111 Retirement</b>	<b>663.75</b>
			20.112 Sick Pay	
			Executive Director	
			<b>Total 20.112 Sick Pay</b>	
			20.113 Vacation	
			Executive Director	2,739.40
			Aquatics Director	0.00
			Head Coach	0.00
			Director of Maintenance	1,856.11
			Director of Finance	1,200.90
			Director of Client Services	560.42
			<b>Total 20.113 Vacation</b>	<b>6,356.83</b>
			<b>Total 576.20.11 Payroll Benefits</b>	<b>7,020.58</b>
			576.20.12 Payroll Taxes	10,466.92
			<b>576.20.20 Personnel Benefits</b>	
			Cell phone	0.00
			Emp Award Program	0.00
			Emp Uniforms	0.00
			Medical	7,714.92
			<b>Total 576.20.20 Personnel Benefits</b>	<b>7,714.92</b>
			<b>576.20.30 Minor Purchases</b>	
			20.31 JVMP	
			Major Equipment Purchase	0.00
			Aquatics Equipment	0.00
			Retail Expense	0.00
			Aerobic supplies	0.00
			Cleaning & Sanitation	250.00
			First Aide supplies	0.00
			Event Food	0.00
			Office supplies JVMP	300.00
			Pool Chemicals	0.00
			Pool supplies	0.00
			<b>Total 20.31 JVMP</b>	<b>550.00</b>
			20.32 Swim Team	
			NWAC Travel	
			Meet Host Expense	
			ST Software	
			ST Organizational Memberships	
			USA Swim Reg paid to PNS	

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			Meet fees paid to clubs	
			<b>Total 20.32 Swim Team</b>	
			<b>20.33 Vehicle Maintenance</b>	
			Repair	100.00
			Fuel Expense	200.00
			20.33 Vehicle Maintenance - Other	0.00
			<b>Total 20.33 Vehicle Maintenance</b>	300.00
			20.34 Concession Expense	0.00
			XXXXx Splash Camp Expense	0.00
			20.35 Sm Tools/Equip	0.00
			20.36 Kayak Equip	0.00
			576.20.30 Minor Purchases - Other	
			<b>Total 576.20.30 Minor Purchases</b>	850.00
			<b>576.20.40 Other Services</b>	
			<b>20.41 Professional Services</b>	
			Barracuda Backup	1,304.40
			Web Hosting	39.99
			Training Courses & Tuition	0.00
			IT Service Contract	0.00
			POS System	0.00
			Emp Background Checks	100.00
			Credit Card Processing	0.00
			Accounting Consultant	0.00
			Security System - Annual	468.00
			Security System - Service Calls	0.00
			Bank Fees	500.00
			Computer Maintenance	200.00
			Copy Machine Maint	300.00
			Dues & Memberships	300.00
			ARC Classes & Fees	0.00
			HVAC PMS	3,187.10
			JVMP Landscape Maint	0.00
			Legal	1,200.00
			Payroll Processing	1,910.48
			Pest Control	400.00
			Porta-Potty	0.00
			<b>Total 20.41 Professional Services</b>	9,909.97
			<b>20.42 Communication</b>	
			Email	835.00
			Advertising	400.00
			Internet & Telephone	3,120.00
			Postage	100.00
			<b>Total 20.42 Communication</b>	4,455.00
			20.43 Travel	100.00
			20.45 Operating Rentals	0.00
			20.46 Insurance	45,947.02
			<b>20.47 Utilities</b>	
			Boiler	7,050.00

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			Electricity	12,000.00
			CVP Water	660.00
			Patron Water	6,592.80
			Pool Water/Garbage	7,117.52
			Spa Boiler	1,000.00
			<b>Total 20.47 Utilities</b>	<b>34,420.32</b>
			<b>20.48 NWPRD Repair &amp; Maint</b>	
			Clover Valley Ball Fields	0.00
			Clover Valley Dog Park	0.00
			<b>20.48 NWPRD Repair &amp; Maint - Other</b>	<b>1,000.00</b>
			<b>Total 20.48 NWPRD Repair &amp; Maint</b>	<b>1,000.00</b>
			<b>Total 576.20.40 Other Services</b>	<b>95,832.31</b>
			<b>576.20.50 Intergovernmental</b>	
			Audit	0.00
			Clean Water Utility	427.27
			Emp Adv Serv	0.00
			Election services	5,000.00
			Gov't Service Fees	0.00
			Refunds	500.00
			Unclaimed Property Account	0.00
			Water Rec Facility Permit	741.00
			<b>576.20.50 Intergovernmental - Other</b>	<b>0.00</b>
			<b>Total 576.20.50 Intergovernmental</b>	<b>6,668.27</b>
			<b>576.20.80 Park &amp; Rec Services</b>	
			<b>80.40 Non Aquatic Rec Prog</b>	
			Special Events/Programs	0.00
			<b>Total 80.40 Non Aquatic Rec Prog</b>	<b>0.00</b>
			<b>Total 576.20.80 Park &amp; Rec Services</b>	<b>0.00</b>
			<b>Total 576.20 NWPRD Expenses</b>	<b>224,077.02</b>
			<b>Total 570.00 RECREATION SERVICES</b>	<b>224,077.02</b>
<b>Total Expense</b>				<b>224,077.02</b>
<b>Net Ordinary Income</b>				<b>-176,147.05</b>
<b>Net Income</b>				<b>-176,147.05</b>