

NORTH WHIDBEY PARK AND RECREATION DISTRICT
REGULAR MEETING
JOHN VANDERZICHT MEMORIAL POOL
Thursday, April 26, 2018—6:30pm

Meeting called to order by the Chair.

Board Issues:

Agenda changes:

Public Comments:

Approval of Minutes:

February 23, 2017 Regular Meeting – C/Fraasch
March 23, 2017 Regular Meeting – C/Shingleton
April 6, 2017 Special Meeting – C/Shingleton
May 3, 2017 Special Meeting – C/Fraasch
May 25, 2017 Special Meeting – C/Hoffmire
July 27, 2017 Regular Meeting – C/Fraasch
August 24, 2017 Regular Meeting – C/Holly
October 3, 2017 Special Meeting – C/Fraasch
November 21, 2017 Regular Meeting – C/Holly
January 11, 2018 Special Meeting – C/Hoffmire
January 25, 2018 Regular Meeting – C/Holly
February 13, 2018 Special Meeting – C/Merrill
February 22, 2018 Regular Meeting – C/Shingleton
March 22, 2018 Regular Meeting – C/Hardin

North Whidbey Community Pool & Recreation Foundation Update:

Voucher Review:

Expense Vouchers: 7933-7959 \$14,281.87
Payroll: \$15,966.43
TOTAL: **\$30,248.30**

Committee Reports:

Clover Valley Committee
Community Outreach/User Group Committee
Strategic Plan to Reopen the Pool Committee

Action Item/Review:

Unfinished Business:

1. District Sponsorship / Policy
2. Employee Manual
3. Mission Statement

New Business:

Staff Reports:

Employee of the Month: None

Public Comments: Needed only in the event of overflow from the initial Public Comment period.

Final Board Comments:

Next Meeting:

Thursday, May 17, 2018 6:30PM Regular Meeting

Adjournment:

NORTH WHIDBEY POOL, PARK AND RECREATION DISTRICT
MINUTES – REGULAR MEETING
JOHN VANDERICHT MEMORIAL POOL
Thursday, March 22, 2018

The meeting was called to order by Chairman Sean Merrill at 6:30 pm, with Commissioners Holly, Hoffman, Shingleton and Hardin present.

Board Issues:

Presentation by the pool foundation chair, Juli Brooks Leete. From now on foundation will have a standing position on the regular agenda (after approval of minutes).

Chairman Merrill read resignation letter from Steve McCaslin, effective March 31, 2018. Matt Morris' hours will be reduced to 8 hours per week, beginning April 16. Commissioner Holly moved to accept the plan as presented, with a thanks to Steve McCaslin for his service. Move was seconded by Commissioner Shingleton and unanimously passed by the commissioners.

It was moved by Commissioner Holly that we continue to provide health insurance for Matt Morris. Motion was seconded by Commissioner Shingleton. Commissioners Merrill, Holly, Shingleton, and Hardin voted "Aye." Commissioner Hoffmire voted "Nay." Motion passed.

Approval of Minutes: There were no minutes presented for approval.

Voucher Review: Motion was made by Commissioner Shingleton to approve vouchers 7913-7932 as presented. Motion was seconded by Commissioner Holly. Unanimous approval.

Committee Reports:

Community Outreach/User Group Committee – Commissioner Hardin reported on the committee's progress, primarily working with the foundation.

Strategic Plan to Reopen the Pool Committee – Commissioner Merrill requested feedback from Commissioner Shingleton on a District Sponsorship Policy. Executive Duties to be reviewed annually in April or May.

Unfinished Business: Date for regular commissioners' meeting for May to be moved to May 17. Accepted.

2. **Employee Manual** – Review moved to April meeting.
3. **Succession Planning** – Appendix "O" to be used as needed with board oversight.

New Business:

1. **Redistricting Discussion** – Some discussion, but no action taken.

Staff Reports:

Employee of the Month: Moved by Commissioner Hoffmire to make Steve McCaslin Employee of the Month, seconded by Commissioner Hardin. Unanimously accepted.

Next Meeting: Thursday, April 26, 2018 – 6:30pm – Regular meeting

Adjournment: Motion by Commissioner Shingleton, Second by Commissioner Holly, unanimously accepted. Adjourned 7:45pm

Respectfully submitted,
Commissioner Hardin

<i>County Warrant #</i>	<i>Processed:</i>	<i>Dist. Voucher #</i>	<i>Amount</i>
543642-543645	03/01/2018	7933-7940	\$3,899.01
543982-543983	03/08/2018	7941-7943	\$350.32
544388-544392	03/15/2018	7944-7948	\$2,743.82
544832-544835	03/22/2018	7949-7953	\$4,583.87
545159-545162	03/29/2018	7954-7959	\$2,704.85
			\$14,281.87

Payroll Transfers from M & O Account to Payroll Account of \$15,966.43

TO: Island County Auditors

FROM: North Whidbey Park & Recreation District, Board of Commissioners

SUBJECT: Voucher Certification / Payroll Transfer and Approval

Vouchers and Payroll Transfers audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, have been recorded on a listing which has been made available to the Board.

As of this date the Board, by a (unanimous, majority) vote, does approve review of those vouchers and Payroll Transfers included in the above list.

APPROVED April 26, 2018

Donna Sue Holly, Commissioner

Shane Hoffmire, Commissioner

Wendy Shingleton, Commissioner

Sean Merrill, Commissioner

Patricia (Pat) Hardin, Commissioner

North Whidbey Park & Recreation District

Voucher Report

March 2018

Date	Num	Name	Memo	Amount
Mar 18				
03/01/2018	7933	5000108/R2 Airgas-Norpac	Food Grade Micro Bulk CO2	1,712.33
03/01/2018	7934	5000850 Oak Harbor, City of	Pool Water	1,131.44
03/01/2018	7935	5000850 Oak Harbor, City of	Patron Water	677.48
03/01/2018	7936	5000850 Oak Harbor, City of	CVP Water	39.38
03/01/2018	7937	5002031 R2 Island County Treasurer	Clean Water Utility	39.13
03/01/2018	7938	5002031 R2 Island County Treasurer	Clean Water Utility	39.13
03/01/2018	7939	5002031 R2 Island County Treasurer	Clean Water Utility	39.13
03/01/2018	7940	5007229 Paychex of New York LLC	2.28.2018 Payroll Processing	220.99
03/08/2018	7941	5003694 Visa	Matt Morris CC	118.81
03/08/2018	7942	5003694 Visa	Julie Millang CC	162.21
03/08/2018	7943	5007369 R1 Whidbey Tech Solutions	Svc call for website issue	69.30
03/15/2018	7944	5002028 Island CO Solid Waste	CVP dump run	33.00
03/15/2018	7945	5002046 R1 Island Disposal Inc.	CVP trash	35.03
03/15/2018	7946	5002726 Puget Sound Energy	Electric bill	2,433.38
03/15/2018	7947	5007229 Paychex of New York LLC	3/15/18 Payroll processing	201.40
03/15/2018	7948	5003150 Skagit Farmers Supply Inc.	Fuel for vehicle	41.01
03/22/2018	7949	5000738 R1 Cascade Natural Gas	Gas bill pool	2,831.97
03/22/2018	7950	5000738 R1 Cascade Natural Gas	Gas bill spa	654.05
03/22/2018	7951	5003677 R9 Frontier Communications	Internet & phone	334.16
03/22/2018	7952	5005873 R4 UnitedHealthcare	4/18 Health Ins Cvg	727.69
<i>Patron</i> 03/22/2018	7953	9601730 [REDACTED]	Patron Refund - Levy Failure	36.00
03/29/2018	7954	5000850 Oak Harbor, City of	Pool Water	543.62
03/29/2018	7955	5000850 Oak Harbor, City of	Patron Water	795.38
03/29/2018	7956	5000850 Oak Harbor, City of	CVP Water	46.06
03/29/2018	7957	5002906 North Whidbey Park & Rec...	February 2018 DOR	565.39
03/29/2018	7958	5007229 Paychex of New York LLC	03.30.2018 Payroll Processing	286.40
03/29/2018	7959	5009551 Bay Alarm Company	Regular Annual Rate	468.00
Mar 18				14,281.87



5003694 R1
RECEIVED MAR 06 2018

SCORECARD

Bonus Points Available
34,017

Account Summary

Billing Cycle		02/25/18
Days In Billing Cycle		28
Previous Balance		\$49.00
Purchases	+	162.21
Cash	+	0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$49.00
Other Charges	+	\$0.00
Finance Charges	+	0.00

NEW BALANCE \$162.21

Credit Summary

Total Credit Line	\$2,500.00
Available Credit Line	\$2,229.00
Available Cash	\$2,337.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

Important Information About Your Account

MANAGE YOUR CARD ACCOUNT ONLINE. IT'S FREE! IT'S EASY! SIMPLY GO TO WWW.MYCARDSTATEMENT.COM AND ENROLL IN OUR ONLINE SERVICE. YOU CAN REVIEW ACCOUNT INFORMATION, TRACK SPENDING, SET ALERT SERVICE, NOTIFICATIONS, DOWNLOAD FILES, AND MUCH MORE. MANAGING YOUR ACCOUNT IS FAST, SECURE AND EASY WITH MYCARDSTATEMENT.COM. ENROLL TODAY!

PAY ONLINE OR VIEW YOUR ACCOUNT AT:

* THE TOTAL FINANCE CHARGE PAID ON YOUR ACCOUNT DURING THE PAST YEAR *
* WAS...\$ 0.00 *

Account Inquiries

Customer Service: (800) 423-7503
Report Lost or Stolen Card: (727) 570-4881

Visit us on the web at:
www.MyCardStatement.com

Please send Billing Inquiries and Correspondence to:
PO BOX 30495 TAMPA, FL 33630-3495

Payment Summary

NEW BALANCE	\$162.21
MINIMUM PAYMENT	\$15.00
PAYMENT DUE DATE	03/21/18

NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT

HERITAGE BANK
5448 S TACOMA WAY
TACOMA WA 98409 - 4398

Account Number
9121

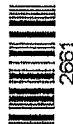
Check box to indicate name/address change on back of this coupon

Closing Date	New Balance	Total Minimum Payment Due	Payment Due Date
02/25/18	\$162.21	\$15.00	03/21/18

AMOUNT OF PAYMENT ENCLOSED

\$

N WHIDBEY PARK AND REC
JULIE MILLANG
85 SE JEROME ST
OAK HARBOR WA 98277-3770



MAKE CHECK PAYABLE TO:
VISA
PO BOX 30131
TAMPA FL 33630-3131

HERITAGE BANK

N WHIDBEY PARK AND REC
JULIE MILLANG



Account Number: ##### 9121
Closing Date: 02/25/18
Credit Limit: \$2,500.00 Available Credit: \$2,229.00

Cardholder Account Summary					
Trans Date	Post Date	MCC Code	Reference Number	Description	Amount
02/02/18	02/04/18	7399	24692168034100360525436	THE UPS STORE #6604 BELLINGHAM WA	\$51.26
02/13/18	02/14/18	5968	24906418044050894497652	WEB*NETWORKSOLUTIONS 888-6429675 FL	\$2.95
02/20/18	02/21/18	6010	1 8052200429000910	PAYMENT - THANK YOU	\$49.00 -
02/23/18	02/25/18	8398	24692168054100344687141	ARC*SERVICES/TRAINING 800-733-2767 GA	\$108.00

Additional Information About Your Account

ScoreCard Bonus Points Information as of 02/24/18					
SCORECARD	Beginning Balance	Points Earned	Points Adjusted	Points Redeemed	Ending Balance
	33,963	54	0	0	34,017

SCOREMORE BONUS POINTS!! YOUR REWARDS CARD GIVES YOU MORE BONUS POINTS - 2X, 3X, 4X OR MORE - THROUGH OUR SCOREMORE MALL. SCOREMORE IS A FEATURE OF SCORECARD REWARDS THAT ALLOWS YOU TO EARN ADDITIONAL BONUS POINTS AT PARTICIPATING RETAILERS ONLINE AND IN STORES. VISIT WWW.SCORECARDREWARDS.COM TODAY FOR MORE DETAILS!

Interest Charge Calculation/Plan Level Information						
Plan Description	ICM ¹	Balance Subject to Interest Rate	Periodic Rate	Annual Percentage Rate (APR) ²	Interest Charge	Ending Balance
CURRENT PURCHASES	E	\$ 0.00	0.8750%	10.50% (V)	\$ 0.00	
CASH	A	\$ 0.00	1.5000%	18.00%	\$ 0.00	
FEE'S/INTEREST CHARGE					\$ 0.00	
TOTAL				0.00%	\$ 0.00	\$ 162.21

¹ ICM Interest Charge Method: See reverse side of Page 1 for explanation.
² Your Annual Percentage Rate (APR) is the annual interest rate on your account.
(V) = Variable Rate. If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.



5003644 R1
RECEIVED MAR 06 2018

SCORECARD

Bonus Points Available
36,596

Account Summary

Billing Cycle		02/25/18
Days In Billing Cycle		28
Previous Balance		\$149.21
Purchases	+	118.81
Cash	+	0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$149.21
Other Charges	+	\$0.00
Finance Charges	+	0.00

NEW BALANCE \$118.81

Credit Summary

Total Credit Line	\$5,000.00
Available Credit Line	\$4,881.00
Available Cash	\$4,881.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

Important Information About Your Account

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* WAS...\$ 0.00 *

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www.MyCardStatement.com

Please send Billing Inquiries and Correspondence to:
PO BOX 30495 TAMPA, FL 33630-3495

Payment Summary

NEW BALANCE	\$118.81
MINIMUM PAYMENT	\$15.00
PAYMENT DUE DATE	03/21/18

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PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT

HERITAGE BANK
5448 S TACOMA WAY
TACOMA WA 98409 - 4398

Account Number
9931

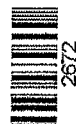
Check box to indicate name/address change on back of this coupon

Closing Date	New Balance	Total Minimum Payment Due	Payment Due Date
02/25/18	\$118.81	\$15.00	03/21/18

AMOUNT OF PAYMENT ENCLOSED

\$

N WHIDBEY PARK AND REC
MATT MORRIS
85 SE JEROME ST
OAK HARBOR WA 98277-3770



MAKE CHECK PAYABLE TO:
VISA
PO BOX 30131
TAMPA FL 33630-3131

N WHIDBEY PARK AND REC
MATT MORRIS

HERITAGE BANK

Account Number: ##### 9931
Closing Date: 02/25/18
Credit Limit: \$5,000.00 Available Credit: \$4,881.00



Cardholder Account Summary						
Trans Date	Post Date	MCC Code	Reference Number	Description	Amount	
01/28/18	01/29/18	5045	24430998028400815004069	MSFT * E010056EQH OFFICE 765 Business 800-642-7676 WA	\$17.94	
01/28/18	01/29/18	5045	24430998029400814039826	MSFT * E010056EWP EXCHANGE ONLINE 800-642-7676 WA Plan 1	\$60.87	
02/01/18	02/02/18	7375	24431068032206485404645	TRACERS INFO SPCLSTS EMP BACKGROUND 877-723-2689 FL CHECKS	\$25.00	
02/20/18	02/21/18	6010	1 8052200429000670	PAYMENT - THANK YOU	\$149.21	
02/22/18	02/23/18	2741	24733098053200719100042	PPC COMMUNICATIONS INC. POS-ES015 513-791-4940 OH	\$15.00	

Additional Information About Your Account

ScoreCard Bonus Points Information as of 02/24/18					
SCORECARD	Beginning Balance	Points Earned	Points Adjusted	Points Redeemed	Ending Balance
	36,477	119	0	0	36,596

SCOREMORE BONUS POINTS!! YOUR REWARDS CARD GIVES YOU MORE BONUS POINTS - 2X, 3X, 4X OR MORE - THROUGH OUR SCOREMORE MALL. SCOREMORE IS A FEATURE OF SCORECARD REWARDS THAT ALLOWS YOU TO EARN ADDITIONAL BONUS POINTS AT PARTICIPATING RETAILERS ONLINE AND IN STORES. VISIT WWW.SCORECARDREWARDS.COM TODAY FOR MORE DETAILS!

Interest Charge Calculation/Plan Level Information						
Plan Description	ICM ¹	Balance Subject to Interest Rate	Periodic Rate	Annual Percentage Rate (APR) ²	Interest Charge	Ending Balance
CURRENT						
PURCHASES	E	\$ 0.00	0.8750%	10.50% (V)	\$ 0.00	
CASH	A	\$ 0.00	1.5000%	18.00%	\$ 0.00	
FEES/INTEREST CHARGE					\$ 0.00	
TOTAL				0.00%	\$ 0.00	\$ 118.81


¹ ICM Interest Charge Method: See reverse side of Page 1 for explanation.
² Your Annual Percentage Rate (APR) is the annual interest rate on your account.
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Treasurer's Report
Transactions from 3/1/2018 to 3/31/2018

646 - NO WHID PARK REC MAINTENANCE

Cash Balance at 2/28/2018 79,485.84

03/01/2018	IS CO TREASURER WIB DEPOSIT 3/	WB	0.00	2,892.80	
03/08/2018	IS CO TREASURER WIB DEPOSIT 3/	WB	0.00	2,684.41	
03/15/2018	IS CO TREASURER WIB DEPOST 3/1	WB	0.00	932.00	
03/22/2018	TAX TITLE SALE TO PW		0.00	1.22	
03/22/2018	IS CO TREASURER WIB DEPOSIT 3/	WB	0.00	203.10	
03/31/2018	MAR 18 PROP TAX DISTRIBUTION		0.00	1,532.04	
	Revenue Total		<u>0.00</u>	<u>8,245.57</u>	8,245.57

03/07/2018	CITY OF OAK HAR NORTH WHIDBEY	KY 00543643	677.48	0.00	
03/07/2018	CITY OF OAK HAR NORTH WHIDBEY	KY 00543643	1,131.44	0.00	
03/07/2018	IS CO TREASURER NORTH WHIDBEY	KY 00543644	39.13	0.00	
03/07/2018	AIRGAS NORPAC NORTH WHIDBEY PA	KY 00543642	1,712.33	0.00	
03/07/2018	IS CO TREASURER NORTH WHIDBEY	KY 00543644	39.13	0.00	
03/07/2018	PAYCHEX OF NEW NORTH WHIDBEY P	KY 00543645	220.99	0.00	
03/07/2018	CITY OF OAK HAR NORTH WHIDBEY	KY 00543643	39.38	0.00	
03/07/2018	IS CO TREASURER NORTH WHIDBEY	KY 00543644	39.13	0.00	
03/14/2018	VISA NORTH WHIDBEY PARK & REC	KY 00543982	162.21	0.00	
03/14/2018	VISA NORTH WHIDBEY PARK & REC	KY 00543982	118.81	0.00	
03/14/2018	WHIDBEY TECH SO NORTH WHIDBEY	KY 00543983	69.30	0.00	
03/14/2018	PAYROLL - PK1MT		5,078.68	0.00	
03/21/2018	PUGET SOUND ENE NORTH WHIDBEY	KY 00544391	2,433.38	0.00	
03/21/2018	PAYCHEX OF NEW NORTH WHIDBEY P	KY 00544390	201.40	0.00	
03/21/2018	SKAGIT FARMERS NORTH WHIDBEY P	KY 00544392	41.01	0.00	
03/21/2018	IS CO SOLID WAS NORTH WHIDBEY	KY 00544388	33.00	0.00	
03/21/2018	ISLAND DISPOSAL NORTH WHIDBEY	KY 00544389	35.03	0.00	
03/28/2018	FRONTIER NORTH WHIDBEY PARK &	KY 00544833	334.16	0.00	
03/28/2018	CASCADE NATURAL NORTH WHIDBEY	KY 00544832	2,831.97	0.00	
03/28/2018	CASCADE NATURAL NORTH WHIDBEY	KY 00544832	654.05	0.00	
<i>Patron</i> 03/28/2018	 NORTH WHIDBEY	KY 00544834	36.00	0.00	
03/28/2018	UNITED HEALTHCA NORTH WHIDBEY	KY 00544835	727.69	0.00	
03/29/2018	PAYROLL - PK1MT		10,877.75	0.00	
	Expenditure Total		<u>27,533.45</u>	<u>0.00</u>	-27,533.45

Ending Cash Balance	Calculated Total	60,197.96
	Book Total	60,197.96
	Difference	-0.00

Island County, WA

Treasurer's Report
Transactions from 3/1/2018 to 3/31/2018

648 - NO WHID PARK REC BOND

Cash Balance at 2/28/2018		230.40
Ending Cash Balance	Calculated Total	230.40
	Book Total	230.40
	Difference	0.00

Island County, WA

Treasurer's Report
Transactions from 3/1/2018 to 3/31/2018

649 - NO WHID PARK REC RESERVE

Cash Balance at 2/28/2018			71,669.34
Ending Cash Balance		Calculated Total	71,669.34
		Book Total	71,669.34
		Difference	0.00

Island County, WA

Treasurer's Report
Transactions from 3/1/2018 to 3/31/2018

788 - NO WHID PARK REC CAPITAL

Cash Balance at 2/28/2018			3,230.65
Ending Cash Balance		Calculated Total	3,230.65
		Book Total	3,230.65
		Difference	0.00

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

	Jan - Mar 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
310.00 LEVIES	3,692.92	3,230.00	462.92	114.3%
311.00 General Property Taxes				
Total 310.00 LEVIES	3,692.92	3,230.00	462.92	114.3%
340.00 JVMP Revenue				
347.30 Fees				
31 Daily Admission	52.50			
Silver Sneakers	0.00	1,096.25	-1,096.25	0.0%
31 Daily Admission - Other				
Total 31 Daily Admission	52.50	1,096.25	-1,043.75	4.8%
36 Kayak Lessons	0.00	5,530.00	-5,530.00	0.0%
37 ARC Classes	108.00	3,540.00	-3,432.00	3.1%
Total 347.30 Fees	160.50	10,166.25	-10,005.75	1.6%
Total 340.00 JVMP Revenue	160.50	10,166.25	-10,005.75	1.6%
350.00 Recreation Revenue				
Splash Camp	0.00	10,920.00	-10,920.00	0.0%
Running Club				
Running Club Dues	0.00	1,830.00	-1,830.00	0.0%
Total Running Club	0.00	1,830.00	-1,830.00	0.0%
Recreation Activities	848.24	7,360.00	-6,511.76	11.5%
Total 350.00 Recreation Revenue	848.24	20,110.00	-19,261.76	4.2%
360.00 Miscellaneous Revenue				
Public Record Request	0.00	1.00	-1.00	0.0%
361.00 Interest	0.03	0.86	-0.83	3.5%
362.00 Rents & Concessions				
SCUBA	289.80	720.00	-430.20	40.3%
Viewing Room Rental	73.60			
Candy&Snacks	20.35			
Clover Valley Park	621.00	1,425.00	-804.00	43.6%
OHHS	3,700.01	3,700.00	0.01	100.0%
BHBC	6,941.40	8,575.00	-1,633.60	80.9%
Pool Group Rentals	230.00			
Total 362.00 Rents & Concessions	11,876.16	14,420.00	-2,543.84	82.4%
367.00 Contributions/Donations	147.87			

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

	Jan - Mar 18	Budget	\$ Over Budget	% of Budget
369.00 Other Misc Revenues				
Cashier over/short	-0.36			
Total 369.00 Other Misc Revenues	-0.36			
Total 360.00 Miscellaneous Revenue	12,023.70	14,421.86	-2,398.16	83.4%
Total Income	16,725.36	47,928.11	-31,202.75	34.9%
Gross Profit	16,725.36	47,928.11	-31,202.75	34.9%
Expense				
570.00 RECREATION SERVICES				
576.20 NWPRD Expenses				
576.20.10 Salary & Wages				
Unemployment Paid to ESD	338.00			
100101 Executive Director	17,208.38	22,124.97	-4,916.59	77.8%
100105 Dir of Finance & Admin	2,407.50	13,500.00	-11,092.50	17.8%
100106 Dir of Client Services	1,596.00	6,720.00	-5,124.00	23.8%
200208 Kayak Inst JVMP	0.00	2,720.00	-2,720.00	0.0%
200213 Splash Camp Leader	0.00	7,331.25	-7,331.25	0.0%
200214 Recreation Leader	143.00	4,416.00	-4,273.00	3.2%
200219 Running Club Coach	0.00	1,152.00	-1,152.00	0.0%
300301 Lifeguard	516.64	1,440.00	-923.36	35.9%
500501 Director of Maintenance	9,400.87	36,119.80	-26,718.93	26.0%
576.20.10 Salary & Wages - Other	-176.66			
Total 576.20.10 Salary & Wages	31,433.73	95,524.02	-64,090.29	32.9%
576.20.11 Payroll Benefits				
20.111 Retirement				
Executive Director	442.50	663.75	-221.25	66.7%
Total 20.111 Retirement	442.50	663.75	-221.25	66.7%
20.113 Vacation				
Executive Director	2,739.49	2,739.40	0.09	100.0%
Director of Maintenance	0.00	1,856.11	-1,856.11	0.0%
Director of Finance	0.00	1,200.90	-1,200.90	0.0%
Director of Client Services	0.00	560.42	-560.42	0.0%
Total 20.113 Vacation	2,739.49	6,356.83	-3,617.34	43.1%
Total 576.20.11 Payroll Benefits	3,181.99	7,020.58	-3,838.59	45.3%
576.20.12 Payroll Taxes	2,620.61	10,466.92	-7,846.31	25.0%
576.20.20 Personnel Benefits				
Medical	1,438.42	7,714.92	-6,276.50	18.6%
Total 576.20.20 Personnel Benefits	1,438.42	7,714.92	-6,276.50	18.6%

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

	Jan - Mar 18	Budget	\$ Over Budget	% of Budget
576.20.30 Minor Purchases				
20.31 JVMP				
Cleaning & Sanitation	0.00	250.00	-250.00	0.0%
Office supplies JVMP	11.41	300.00	-288.59	3.8%
Pool Chemicals	1,712.33			
Total 20.31 JVMP	1,723.74	550.00	1,173.74	313.4%
20.33 Vehicle Maintenance				
Repair	0.00	100.00	-100.00	0.0%
Fuel Expense	41.01	200.00	-158.99	20.5%
Total 20.33 Vehicle Maintenance	41.01	300.00	-258.99	13.7%
576.20.30 Minor Purchases - Other	101.20			
Total 576.20.30 Minor Purchases	1,865.95	850.00	1,015.95	219.5%
576.20.40 Other Services				
20.41 Professional Services				
Barracuda Backup	0.00	1,304.40	-1,304.40	0.0%
Web Hosting	164.00	39.99	124.01	410.1%
POS System	45.00			
Emp Background Checks	50.00	100.00	-50.00	50.0%
Credit Card Processing	575.66			
Security System - Annual	468.00	468.00	0.00	100.0%
Bank Fees	39.00	500.00	-461.00	7.8%
Computer Maintenance	0.00	200.00	-200.00	0.0%
Copy Machine Maint	0.00	300.00	-300.00	0.0%
Dues & Memberships	0.00	300.00	-300.00	0.0%
ARC Classes & Fees	108.00			
HVAC PMS	0.00	3,187.10	-3,187.10	0.0%
Legal	0.00	1,200.00	-1,200.00	0.0%
Payroll Processing	2,065.55	1,910.48	155.07	108.1%
Pest Control	90.22	400.00	-309.78	22.6%
Total 20.41 Professional Services	3,605.43	9,909.97	-6,304.54	36.4%
20.42 Communication				
Email	157.62	835.00	-677.38	18.9%
Advertising	0.00	400.00	-400.00	0.0%
Internet & Telephone	853.15	3,120.00	-2,266.85	27.3%
Postage	49.00	100.00	-51.00	49.0%
Total 20.42 Communication	1,059.77	4,455.00	-3,395.23	23.8%
20.43 Travel	0.00	100.00	-100.00	0.0%
20.46 Insurance	0.00	45,947.02	-45,947.02	0.0%

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

	Jan - Mar 18	Budget	\$ Over Budget	% of Budget
20.47 Utilities				
Boiler	13,190.10	7,050.00	6,140.10	187.1%
Electricity	6,767.28	12,000.00	-5,232.72	56.4%
CVP Water	186.14	660.00	-473.86	28.2%
Patron Water	2,894.73	6,592.80	-3,698.07	43.9%
Pool Water/Garbage	3,246.12	7,117.52	-3,871.40	45.6%
Spa Boiler	1,888.79	1,000.00	888.79	188.9%
Total 20.47 Utilities	28,173.16	34,420.32	-6,247.16	81.9%
20.48 NWPRD Repair & Maint				
Clover Valley Dog Park	127.01			
20.48 NWPRD Repair & Maint - Other	2,825.56	1,000.00	1,825.56	282.6%
Total 20.48 NWPRD Repair & Maint	2,952.57	1,000.00	1,952.57	295.3%
576.20.40 Other Services - Other	69.30			
Total 576.20.40 Other Services	35,860.23	95,832.31	-59,972.08	37.4%
576.20.50 Intergovernmental				
Clean Water Utility	117.39	427.27	-309.88	27.5%
Election services	0.00	5,000.00	-5,000.00	0.0%
Refunds	765.65	500.00	265.65	153.1%
Water Rec Facility Permit	0.00	741.00	-741.00	0.0%
Total 576.20.50 Intergovernmental	883.04	6,668.27	-5,785.23	13.2%
576.20.80 Park & Rec Services				
80.40 Non Aquatic Rec Prog	161.95			
Total 576.20.80 Park & Rec Services	161.95			
Total 576.20 NWPRD Expenses	77,445.92	224,077.02	-146,631.10	34.6%
Total 570.00 RECREATION SERVICES	77,445.92	224,077.02	-146,631.10	34.6%
Total Expense	77,445.92	224,077.02	-146,631.10	34.6%
Net Ordinary Income	-60,720.56	-176,148.91	115,428.35	34.5%
Net Income	-60,720.56	-176,148.91	115,428.35	34.5%