

North Whidbey Pool, Park, and Recreation District - 2020 Budget - Approved 11.21.2019

Ordinary Income/Expense

Income

310.00 LEVIES

311.00 General Property Taxes 863,550.00  
 312.00 Timber Harvest Taxes

Total 310.00 LEVIES 863,550.00

340.00 JVMP Revenue

347.30 Fees

31 Daily Admission 106,570.15  
 33 Passes 14,464.80  
 34 Punch Cards 8,454.46  
 36 Kayak Lessons 4,500.00  
 37 ARC Classes 5,400.00  
 38 Aerobics 13,858.00  
 39 Swim Lessons

School Group 4,800.00  
 Private 18,000.00  
 Youth 93,120.00

Total 39 Swim Lessons 115,920.00

Total 347.30 Fees 269,167.41

Total 340.00 JVMP Revenue 269,167.41

350.00 Recreation Revenue

Splash Camp 2,700.00  
 Special Events/Programs 3,000.00

Total 350.00 Recreation Revenue 5,700.00

360.00 Miscellaneous Revenue

Prepaid Accounts

Other Misc Revenues

361.00 Interest

362.00 Rents & Concessions

SCUBA

Private Party Rental 7,425.00

Open Swim Party Rental 8,580.00

Viewing Room Rental 540.00

Candy&Snacks 5,500.00

Clover Valley Park ?

OHHS 11,475.00

BHBC 35,824.00

Lockers 4,674.45

Pool Group Rentals 2,992.00

Retail 2,200.00

Rents & Concessions - Other

Total 362.00 Rents & Concessions 79,210.45

367.00 Contributions/Donations

369.00 Other Misc Revenues

Cashier over/short

Total 369.00 Other Misc Revenues

Total 360.00 Miscellaneous Revenue 79,210.45

Total Income 1,217,627.86

Gross Profit 1,217,627.86

Expense

Reconciliation Discrepancies

Payroll Expenses

570.00 RECREATION SERVICES

576.20 NWPRD Expenses

576.20.10 Salary & Wages

Unemployment Paid to ESD

100101 Executive Director 66,000.00

100102 Aquatic Director 36,404.00

100104 Client Service Spc 74,368.00

100105 Dir of Finance & Admin 9,500.00

100106 Dir of Client Services 28,500.00

Administration Specialist 15,000.00

200201 Aerobics Inst JVMP 4,200.00

200207 Lifeguard Training Instr 2,184.00

200208 Kayak Inst JVMP 1,972.00

200210 Private Lessons	5,040.00
200212 Youth Instructor	21,714.00
200221 Training Aquatic	14,780.00
Training - CSS	2,688.00
300301 Lifeguard	133,898.00
300303 Sr. Lifeguards	10,203.00
500501 Director of Maintenance	38,000.00
Maintenance Assistant	15,500.00
500502 Janitorial Staff	21,600.00
500505 Shut Down Maintenance	2,240.00
<b>Total 576.20.10 Salary &amp; Wages</b>	<b>503,791.00</b>
<b>576.20.11 Payroll Benefits</b>	
20.111 Retirement - Director	1,980.00
20.112 Sick Pay	4,530.00
20.113 Vacation	
Director	2,750.00
Maintenance Director	760.00
Aquatics Director	760.00
Director of Finance	190.00
Director of Client Services	570.00
<b>Total 20.113 Vacation</b>	<b>5,030.00</b>
<b>Total 576.20.11 Payroll Benefits</b>	<b>11,540.00</b>
<b>576.20.12 Payroll Taxes</b>	
Social Security	
Medicare	
Quarterly L & I	
576.20.12 Payroll Taxes - Other	71,267.00
<b>Total 576.20.12 Payroll Taxes</b>	<b>71,267.00</b>
<b>576.20.20 Personnel Benefits</b>	
Cell phone	480.00
Emp Award Program	240.00
Employee Uniforms	1,200.00
Medical	10,597.84
<b>Total 576.20.20 Personnel Benefits</b>	<b>14,437.84</b>
<b>576.20.30 Minor Purchases</b>	
20.31 JVMP	
ARC Course Supplies	
ARC Course Equipment	
Equipment Purchase	1,000.00
Aquatics Equipment	2,500.00
Retail Expense	800.00
Aerobic supplies	600.00
Cleaning & Sanitation	5,000.00
First Aide supplies	500.00
Event Food	300.00
Office supplies JVMP	1,000.00
Pool Chemicals	28,000.00
Pool supplies	
20.31 JVMP - Other	
<b>Total 20.31 JVMP</b>	<b>39,700.00</b>
20.33 Vehicle Maintenance	
Repair	1,000.00
Vehicle Licensing	
Vehicle Maintenance - Other	650.00
Fuel Expense	1,000.00
<b>Total 20.33 Vehicle Maintenance</b>	<b>2,650.00</b>
20.34 Concession Expense	3,000.00
20.35 Sm Tools/Equip	2,200.00
20.36 Kayak Equip	650.00
576.20.30 Minor Purchases - Other	1,000.00
<b>Total 576.20.30 Minor Purchases</b>	<b>51,800.00</b>
<b>576.20.40 Other Services</b>	
20.41 Professional Services	
Web Hosting/Website Development	3,150.00
Training Courses & Tuition	2,000.00
IT Service Contract	3,000.00
POS System	1,680.00
Emp Background Checks	400.00

Credit Card Processing	7,370.00
Accounting Consultant	4,800.00
Security System - Annual	468.00
Security System - Service Calls	500.00
Bank Fees	500.00
Computer Maintenance	2,500.00
Copy Machine Maint	700.00
Dues & Memberships	935.00
ARC Classes & Fees	1,260.00
HVAC PMS	5,234.58
JVMP Landscape Maint	770.00
Legal	11,700.00
Payroll Processing	3,500.00
Pest Control	400.00
Storage Unit	1,440.00
Porta-Potty	1,800.00
<b>Total 20.41 Professional Services</b>	<b>54,107.58</b>
<b>20.42 Communication</b>	
Email	1,100.00
Advertising	3,000.00
Internet & Telephone	3,960.00
Postage	300.00
<b>Total 20.42 Communication</b>	<b>8,360.00</b>
<b>20.43 Travel</b>	<b>2,000.00</b>
<b>20.46 Insurance</b>	<b>72,000.00</b>
<b>20.47 Utilities</b>	
Boiler	66,000.00
Electricity	46,200.00
Garbage	300.00
CVP Water	
Patron Water	19,842.68
Pool Water/Garbage	18,384.00
Spa Boiler	9,240.00
<b>Total 20.47 Utilities</b>	<b>159,966.68</b>
<b>20.48 NWPRD Repair &amp; Maint</b>	
Clover Valley Ball Fields	5,000.00
Clover Valley Dog Park	2,500.00
20.48 NWPRD Repair & Maint - Other	26,000.00
<b>Total 20.48 NWPRD Repair &amp; Maint</b>	<b>33,500.00</b>
<b>20.49 Miscellaneous</b>	
<b>Total 576.20.40 Other Services</b>	<b>591,794.58</b>
<b>576.20.50 Intergovernmental</b>	
Audit	8,000.00
Clean Water Utility	470.00
Employee Adv Serv	0.00
Business Tax	
Election Services	
Gov't Service Fees	11.00
Refunds	3,000.00
Unclaimed Property Account	
Water Rec Facility Permit	815.00
576.20.50 Intergovernmental- Other	
<b>576.20.50 Intergovernmental</b>	<b>12,296.00</b>
<b>576.20.80 Park &amp; Rec Services</b>	
80.40 Non Aquatic Rec Prog	
Special Events/Programs	1,500.00
<b>Total 80.40 Non Aquatic Rec Prog</b>	<b>1,500.00</b>
<b>Total 576.20.80 Park &amp; Rec Services</b>	<b>1,500.00</b>
<b>Total 576.20 NWPRD Expenses</b>	<b>993,966.10</b>
<b>Total 570.00 RECREATION SERVICES</b>	<b>993,966.10</b>
<b>Total Expense</b>	<b>993,966.10</b>
<b>Net Ordinary Income</b>	<b>223,661.76</b>
<b>Net Income</b>	<b>223,661.76</b>