

North Whidbey Park & Recreation District
Profit & Loss Budget Overview
 January through December 2022

	<u>Jan - Dec 22</u>
Ordinary Income/Expense	
Income	
310.00 LEVIES	
311.00 General Property Taxes	0.00
310.00 LEVIES - Other	891,074.00
Total 310.00 LEVIES	<u>891,074.00</u>
340.00 JVMP Revenue	
347.30 Fees	
31 Daily Admission	85,577.00
33 Passes	7,776.00
34 Punch Cards	32,650.00
36 Kayak Lessons	12,816.00
37 ARC Classes	
304 Jr. Lifeguarding	5,400.00
Total 37 ARC Classes	<u>5,400.00</u>
38 Aerobics	
Water Volleyball	12,338.00
38 Aerobics - Other	23,990.00
Total 38 Aerobics	<u>36,328.00</u>
39 Swim Lessons	
Private	10,500.00
Youth	220,080.00
Total 39 Swim Lessons	<u>230,580.00</u>
Total 347.30 Fees	<u>411,127.00</u>
Total 340.00 JVMP Revenue	411,127.00
350.00 Recreation Revenue	
347.60.01 Basketball	22,400.00
347.60.02 Ultimate Frisbee	3,600.00
347.60.03 Kickball	2,704.00
347.60.04 Pickleball	3,264.00
347.60.05 NFL Flag Football	24,320.00
347.60.06 Volleyball	9,120.00
Special Events/Programs	4,500.00
Total 350.00 Recreation Revenue	<u>69,908.00</u>
360.00 Miscellaneous Revenue	
362.00 Rents & Concessions	
BHBC	12,903.00
Candy&Snacks	2,600.00
Lockers	1,800.00
Open Swim Party Rental	3,900.00
Pool Group Rentals	3,400.00
Private Party Rental	2,700.00

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Retail	800.00
Viewing Room Rental	158.00
Total 362.00 Rents & Concessions	<u>28,261.00</u>
Total 360.00 Miscellaneous Revenue	28,261.00
361.40.00 Interest	
Int Investment Capital Fund	23.00
Int Investment Reserve Fund	298.00
Interest Investment Bond Fund	2.00
Total 361.40.00 Interest	<u>323.00</u>
Total Income	<u>1,400,693.00</u>
Gross Profit	1,400,693.00
Expense	
570.00 RECREATION SERVICES	
573.60.00 Exp Recreation Sports	
572.20.12 Payroll Taxes	9,064.00
573.60.01 Basketball Expense	10,359.00
573.60.02 Ultimate Frisbee Exp	1,535.00
573.60.03 Kickball Expense	779.00
573.60.04 Pickleball Expense	719.00
573.60.05 NFL Flag Football Exp	12,063.00
573.60.06 Volleyball Expense	5,328.00
573.60.10 Salary & Wages	
Basketball	7,917.00
Kickball	869.00
NFL Flag Football	5,043.00
Pickleball	1,608.00
Sick Pay	479.00
Training Recreation	0.00
Ultimate Frisbee	985.00
Volleyball	1,707.00
Total 573.60.10 Salary & Wages	<u>18,608.00</u>
Total 573.60.00 Exp Recreation Sports	58,455.00
576.20 NWPPRD Expenses	
576.20.10 Salary & Wages	
100101 Director	80,000.00
100102 Recreation Manager	52,744.00
100103 Business Manager	52,744.00
100104 Client Service Spc	71,889.00
100107 BOC/Dir Admin Asst	28,800.00
200201 Aerobics Inst JVMP	13,608.00
200207 Lifeguard Training Instr	
Junior Lifeguard Instructor Aid	<u>1,575.00</u>

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Total 200207 Lifeguard Training Instr	1,575.00
200208 Kayak Inst JVMP	
Recreation Aid- Kayak	1,820.00
200208 Kayak Inst JVMP - Other	2,212.00
Total 200208 Kayak Inst JVMP	<u>4,032.00</u>
200210 Private Lessons	5,734.00
200211 WSI Instructor	54,405.00
200221 Training	
200222 Training CSS	1,825.00
Training - Swim Instructor	29,705.00
200221 Training - Other	23,329.00
Total 200221 Training	<u>54,859.00</u>
300301 Lifeguard	146,445.00
300305 Head Lifeguard	10,500.00
500501 Director of Maintenance	64,192.00
500502 Janitorial Staff	22,553.00
500503 Clover Valley Park	4,027.00
500505 Shut Down Maintenance	1,858.00
500506 Maintenance Assistant	0.00
Unemployment Paid to ESD	7,182.00
Total 576.20.10 Salary & Wages	<u>677,147.00</u>
576.20.11 Payroll Benefits	
20.112 Sick Pay	
Business Manager	1,013.00
Director	3,000.00
Maintenance Supervisor	1,234.00
Part Time Staff	8,165.00
Recreation Manager	1,013.00
Total 20.112 Sick Pay	<u>14,425.00</u>
20.113 Vacation	
Business Manager	2,027.00
Director	3,334.00
Director of Maintenance	2,469.00
Recreation Manager	2,027.00
Total 20.113 Vacation	<u>9,857.00</u>
Total 576.20.11 Payroll Benefits	24,282.00
576.20.12 Payroll Taxes	94,801.00
576.20.20 Personnel Benefits	
Cell phone	2,880.00
Emp Award Program	1,200.00
Emp Uniforms	2,534.00
Total 576.20.20 Personnel Benefits	<u>6,614.00</u>

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576.20.30 Minor Purchases	
20.31 JVMP	
Aerobic supplies	1,744.00
Aquatics Equipment	2,009.00
ARC Course Equipment	7.00
Cleaning & Sanitation	2,500.00
First Aide supplies	307.00
Junior Lifeguard Supplies	1,406.00
Kayak Equipment	4,458.00
Office Equipment	3,064.00
Office supplies	1,000.00
Pool Chemicals	30,800.00
Retail Expense	400.00
Swim School Supplies	515.00
Total 20.31 JVMP	<u>48,210.00</u>
20.33 Vehicle Maintenance	
Repair	125.00
Routine Maitnenace	500.00
Total 20.33 Vehicle Maintenance	<u>625.00</u>
20.34 Concession Expense	1,200.00
20.35 Sm Tools/Equip	4,000.00
Total 576.20.30 Minor Purchases	<u>54,035.00</u>
576.20.40 JVMPool Other Svcs	
20.41 Professional Services	
ARC Classes & Fees	7,375.00
Bank Fees	500.00
Copy Machine Maint	971.00
Credit Card Processing	6,778.00
Dues & Memberships	935.00
Emp Background Checks	500.00
HVAC PMS	8,224.00
IT Service Contract	4,966.00
JVMP Landscape Maint	2,200.00
Legal	8,000.00
Payroll Processing	8,700.00
Pest Control	400.00
POS System	1,680.00
Security System - Annual	719.00
Storage Unit	1,560.00
Web Hosting	350.00
Total 20.41 Professional Services	<u>53,858.00</u>
20.42 Communication	

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Advertising	4,500.00
Email/Business Apps	836.00
Internet Service	2,171.00
Phone Service	2,640.00
Postage	300.00
Virtual Meeting	185.00
Total 20.42 Communication	10,632.00
20.43 Travel	650.00
20.46 Insurance	81,199.00
20.47 Utilities	
Boiler	48,586.00
Electricity	37,852.00
Garbage	300.00
Patron Water	15,452.00
Pool Water/Garbage	13,071.00
Spa Boiler	5,035.00
Total 20.47 Utilities	120,296.00
20.48 NWPRD Repair & Maint	185,491.00
Total 576.20.40 JVMPool Other Svcs	452,126.00
576.20.50 Intergovernmental	
Clean Water Utility	166.00
Refunds	3,000.00
Unclaimed Property Account	0.00
Water Rec Facility Permit	825.00
Total 576.20.50 Intergovernmental	3,991.00
576.80.00 General Parks	
576.80.33 Vehicle Maintenance	
Fuel Expense	504.00
Repair	125.00
Routine Maintenance	500.00
Total 576.80.33 Vehicle Maintenance	1,129.00
576.80.35 Sm Tools/Equipment	600.00
576.80.47 Utilities	
CVP Water	733.00
Dump Fees	200.00
Garbage	1,440.00
Total 576.80.47 Utilities	2,373.00
576.80.48 CVP Repair & Maint	
Clover Valley Ball Fields	7,500.00
Clover Valley Dog Park	5,000.00
Volunteer Event Food	400.00
Total 576.80.48 CVP Repair & Maint	12,900.00

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80.40 Non Aquatic Rec Prog	
Special Events/Programs	2,400.00
Total 80.40 Non Aquatic Rec Prog	<u>2,400.00</u>
80.41 Professional Services	
Landscape Maint	4,900.00
Legal	200.00
Porta-Potty	4,740.00
Total 80.41 Professional Services	<u>9,840.00</u>
Total 576.80.00 General Parks	<u>29,242.00</u>
Total 576.20 NWPPRD Expenses	<u>1,342,238.00</u>
Total 570.00 RECREATION SERVICES	<u>1,400,693.00</u>
Total Expense	<u>1,400,693.00</u>
Net Ordinary Income	0.00
	<u><u>0.00</u></u>