

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

	<u>Jan - Dec 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
310.00 LEVIES				
311.00 General Property Taxes	0.00	0.00	0.00	0.0%
312.00 Timber Harvest Taxes	267.65			
310.00 LEVIES - Other	908,787.59	891,074.00	17,713.59	101.99%
Total 310.00 LEVIES	909,055.24	891,074.00	17,981.24	102.02%
334.04.20 State Grant	226,699.41			
340.00 JVMP Revenue				
347.30 Fees				
31 Daily Admission	87,895.24	85,577.00	2,318.24	102.71%
33 Passes	30,705.76	7,776.00	22,929.76	394.88%
34 Punch Cards	27,788.13	32,650.00	-4,861.87	85.11%
36 Kayak Lessons	9,720.00	12,816.00	-3,096.00	75.84%
37 ARC Classes				
304 Jr. Lifeguarding	870.00	5,400.00	-4,530.00	16.11%
305 ARC Babysitting Course	1,870.00			
37 ARC Classes - Other	1,375.00			
Total 37 ARC Classes	4,115.00	5,400.00	-1,285.00	76.2%
38 Aerobics				
Water Volleyball	0.00	12,338.00	-12,338.00	0.0%
38 Aerobics - Other	15,485.39	23,990.00	-8,504.61	64.55%
Total 38 Aerobics	15,485.39	36,328.00	-20,842.61	42.63%
39 Swim Lessons				
Private	8,722.99	10,500.00	-1,777.01	83.08%
Youth	118,320.25	220,080.00	-101,759.75	53.76%
Total 39 Swim Lessons	127,043.24	230,580.00	-103,536.76	55.1%
347.30 Fees - Other	2,851.05			
Total 347.30 Fees	305,603.81	411,127.00	-105,523.19	74.33%
Total 340.00 JVMP Revenue	305,603.81	411,127.00	-105,523.19	74.33%
350.00 Recreation Revenue				
347.60.01 Basketball	31,563.00	22,400.00	9,163.00	140.91%
347.60.02 Ultimate Frisbee	0.00	3,600.00	-3,600.00	0.0%
347.60.03 Kickball	8,060.00	2,704.00	5,356.00	298.08%
347.60.04 Pickleball	7,310.00	3,264.00	4,046.00	223.96%
347.60.05 NFL Flag Football	1,125.00	24,320.00	-23,195.00	4.63%
347.60.06 Volleyball	1,860.00	9,120.00	-7,260.00	20.4%
Recreation Activities	256.90			
Special Events/Programs	875.81	4,500.00	-3,624.19	19.46%
Total 350.00 Recreation Revenue	51,050.71	69,908.00	-18,857.29	73.03%
360.00 Miscellaneous Revenue				
362.00 Rents & Concessions				

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BHBC	13,066.32	12,903.00	163.32	101.27%
Candy&Snacks	1,926.00	2,600.00	-674.00	74.08%
Lockers	363.71	1,800.00	-1,436.29	20.21%
Open Swim Party Rental	4,710.87	3,900.00	810.87	120.79%
Pool Group Rentals	874.28	3,400.00	-2,525.72	25.71%
Private Party Rental	4,370.01	2,700.00	1,670.01	161.85%
Retail	178.78	800.00	-621.22	22.35%
Viewing Room Rental	163.82	158.00	5.82	103.68%
Total 362.00 Rents & Concessions	<u>25,653.79</u>	<u>28,261.00</u>	<u>-2,607.21</u>	<u>90.78%</u>
367.00 Contributions/Donations	5.24			
369.00 Other Misc Revenues				
Cashier over/short	-30.92			
Total 369.00 Other Misc Revenues	<u>-30.92</u>			
Other Misc Revenues	426.79			
Prepaid Accounts	1,682.77			
Training Fee	275.00			
Total 360.00 Miscellaneous Revenue	<u>28,012.67</u>	<u>28,261.00</u>	<u>-248.33</u>	<u>99.12%</u>
361.40.00 Interest				
Int Investment Capital Fund	35.09	23.00	12.09	152.57%
Int Investment Reserve Fund	452.73	298.00	154.73	151.92%
Interest Investment Bond Fund	2.49	2.00	0.49	124.5%
Total 361.40.00 Interest	<u>490.31</u>	<u>323.00</u>	<u>167.31</u>	<u>151.8%</u>
370.00 Refunds	100.00			
Total Income	<u>1,521,012.15</u>	<u>1,400,693.00</u>	<u>120,319.15</u>	<u>108.59%</u>
Gross Profit	1,521,012.15	1,400,693.00	120,319.15	108.59%
Expense				
570.00 RECREATION SERVICES				
573.60.00 Exp Recreation Sports				
572.20.12 Payroll Taxes	0.00	9,064.00	-9,064.00	0.0%
573.60.01 Basketball Expense	9,924.79	10,359.00	-434.21	95.81%
573.60.02 Ultimate Frisbee Exp	0.00	1,535.00	-1,535.00	0.0%
573.60.03 Kickball Expense	0.00	779.00	-779.00	0.0%
573.60.04 Pickleball Expense	281.24	719.00	-437.76	39.12%
573.60.05 NFL Flag Football Exp	0.00	12,063.00	-12,063.00	0.0%
573.60.06 Volleyball Expense	0.00	5,328.00	-5,328.00	0.0%
573.60.10 Salary & Wages				
Basketball	5,594.15	7,917.00	-2,322.85	70.66%
Day Camp				
Day Camp Assistant Manager	5,478.00			
Day Camp Leader	16,983.04			
Day Camp Manager	6,773.50			
Total Day Camp	<u>29,234.54</u>			

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Kickball	1,012.85	869.00	143.85	116.55%
NFL Flag Football	26.81	5,043.00	-5,016.19	0.53%
Pickleball	730.45	1,608.00	-877.55	45.43%
Sick Pay	0.00	479.00	-479.00	0.0%
Training Recreation	0.00	0.00	0.00	0.0%
Ultimate Frisbee	0.00	985.00	-985.00	0.0%
Volleyball	0.00	1,707.00	-1,707.00	0.0%
Total 573.60.10 Salary & Wages	36,598.80	18,608.00	17,990.80	196.68%
Day Camp Expense	7,881.42			
Total 573.60.00 Exp Recreation Sports	54,686.25	58,455.00	-3,768.75	93.55%
576.20 NWPPRD Expenses				
576.20.10 Salary & Wages				
100101 Director	79,992.41	80,000.00	-7.59	99.99%
100102 Recreaton Manager	45,562.98	52,744.00	-7,181.02	86.39%
100103 Business Manager	50,776.25	52,744.00	-1,967.75	96.27%
100104 Client Service Spc	71,839.65	71,889.00	-49.35	99.93%
100107 BOC/Dir Admin Asst	4,409.60	28,800.00	-24,390.40	15.31%
100108 Rec Aide Advertising	404.56			
200201 Aerobics Inst JVMP	7,622.04	13,608.00	-5,985.96	56.01%
200207 Lifeguard Training Instr				
Junior Lifeguard Instructor Aid	0.00	1,575.00	-1,575.00	0.0%
Total 200207 Lifeguard Training Instr	0.00	1,575.00	-1,575.00	0.0%
200208 Kayak Inst JVMP				
Recreation Aid- Kayak	0.00	1,820.00	-1,820.00	0.0%
200208 Kayak Inst JVMP - Other	1,398.40	2,212.00	-813.60	63.22%
Total 200208 Kayak Inst JVMP	1,398.40	4,032.00	-2,633.60	34.68%
200210 Private Lessons	2,849.39	5,734.00	-2,884.61	49.69%
200211 WSI Instructor				
Recreation Aide- Swim Lessons	4,736.76			
200211 WSI Instructor - Other	21,446.99	54,405.00	-32,958.01	39.42%
Total 200211 WSI Instructor	26,183.75	54,405.00	-28,221.25	48.13%
200220 Special Events	206.92			
200221 Training				
200222 Training CSS	500.20	1,825.00	-1,324.80	27.41%
Training - Swim Instructor	0.00	29,705.00	-29,705.00	0.0%
200221 Training - Other	15,981.44	23,329.00	-7,347.56	68.51%
Total 200221 Training	16,481.64	54,859.00	-38,377.36	30.04%
300301 Lifeguard	147,299.30	146,445.00	854.30	100.58%
300305 Head Lifeguard	14,813.29	10,500.00	4,313.29	141.08%
500501 Director of Maintenance	64,323.81	64,192.00	131.81	100.21%
500502 Janitorial Staff	20,908.24	22,553.00	-1,644.76	92.71%
500503 Clover Valley Park	1,728.68	4,027.00	-2,298.32	42.93%

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500505 Shut Down Maintenance	83.10	1,858.00	-1,774.90	4.47%
500506 Maintenance Assistant	0.00	0.00	0.00	0.0%
Unemployment Paid to ESD	2,497.95	7,182.00	-4,684.05	34.78%
Total 576.20.10 Salary & Wages	559,381.96	677,147.00	-117,765.04	82.61%
576.20.11 Payroll Benefits				
20.111 Retirement				
Executive Director	3,569.99			
Total 20.111 Retirement	3,569.99			
20.112 Sick Pay				
Business Manager	819.13	1,013.00	-193.87	80.86%
Director	0.00	3,000.00	-3,000.00	0.0%
Maintenance Supervisor	0.00	1,234.00	-1,234.00	0.0%
Part Time Staff	4,581.27	8,165.00	-3,583.73	56.11%
Recreation Manager	369.61	1,013.00	-643.39	36.49%
Total 20.112 Sick Pay	5,770.01	14,425.00	-8,654.99	40.0%
20.113 Vacation				
Business Manager	523.77	2,027.00	-1,503.23	25.84%
Director	2,121.21	3,334.00	-1,212.79	63.62%
Director of Maintenance	0.00	2,469.00	-2,469.00	0.0%
Recreation Manager	2,438.30	2,027.00	411.30	120.29%
Total 20.113 Vacation	5,083.28	9,857.00	-4,773.72	51.57%
Total 576.20.11 Payroll Benefits	14,423.28	24,282.00	-9,858.72	59.4%
576.20.12 Payroll Taxes	79,327.88	94,801.00	-15,473.12	83.68%
576.20.20 Personnel Benefits				
Cell phone	2,700.00	2,880.00	-180.00	93.75%
Emp Award Program	0.00	1,200.00	-1,200.00	0.0%
Emp Uniforms	1,456.56	2,534.00	-1,077.44	57.48%
Total 576.20.20 Personnel Benefits	4,156.56	6,614.00	-2,457.44	62.85%
576.20.30 Minor Purchases				
20.31 JVMP				
Aerobic supplies	190.13	1,744.00	-1,553.87	10.9%
Aquatics Equipment	36,115.48	2,009.00	34,106.48	1,797.68%
ARC Course Equipment	0.00	7.00	-7.00	0.0%
ARC Course Supplies	48.02			
Cleaning & Sanitation	2,153.61	2,500.00	-346.39	86.14%
COVID PPE & Cleaning Supply	174.23			
Equipment Purchase	50,485.70			
First Aide supplies	77.42	307.00	-229.58	25.22%
Junior Lifeguard Supplies	0.00	1,406.00	-1,406.00	0.0%
Kayak Equipment	272.14	4,458.00	-4,185.86	6.11%
Office Equipment	9,007.00	3,064.00	5,943.00	293.96%
Office supplies	489.55	1,000.00	-510.45	48.96%

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Pool Chemicals	32,669.07	30,800.00	1,869.07	106.07%
Retail Expense	0.00	400.00	-400.00	0.0%
Swim School Supplies	0.00	515.00	-515.00	0.0%
Total 20.31 JVMP	131,682.35	48,210.00	83,472.35	273.14%
20.33 Vehicle Maintenance				
Fuel Expense	276.89			
Repair	176.71	125.00	51.71	141.37%
Routine Maitnenace	153.91	500.00	-346.09	30.78%
Total 20.33 Vehicle Maintenance	607.51	625.00	-17.49	97.2%
20.34 Concession Expense	1,959.12	1,200.00	759.12	163.26%
20.35 Sm Tools/Equip	4,712.23	4,000.00	712.23	117.81%
Minor Purchases - Other	974.75			
Total 576.20.30 Minor Purchases	139,935.96	54,035.00	85,900.96	258.97%
576.20.40 JVMPool Other Svcs				
20.41 Professional Services				
ARC Classes & Fees	3,997.00	7,375.00	-3,378.00	54.2%
Bank Fees	543.16	500.00	43.16	108.63%
Computer Maintenance	1,315.05			
Copy Machine Maint	2,757.83	971.00	1,786.83	284.02%
Credit Card Processing	13,280.42	6,778.00	6,502.42	195.93%
Dues & Memberships	805.00	935.00	-130.00	86.1%
Emp Background Checks	361.50	500.00	-138.50	72.3%
HVAC PMS	5,453.22	8,224.00	-2,770.78	66.31%
IT Service Contract	5,556.06	4,966.00	590.06	111.88%
JVMP Landscape Maint	1,786.30	2,200.00	-413.70	81.2%
Legal	1,564.00	8,000.00	-6,436.00	19.55%
Payroll Processing	9,242.32	8,700.00	542.32	106.23%
Pest Control	538.18	400.00	138.18	134.55%
POS System	18,175.50	1,680.00	16,495.50	1,081.88%
Security System - Annual	568.17	719.00	-150.83	79.02%
Storage Unit	1,905.00	1,560.00	345.00	122.12%
Web Hosting	226.76	350.00	-123.24	64.79%
Total 20.41 Professional Services	68,075.47	53,858.00	14,217.47	126.4%
20.42 Communication				
Advertising	2,601.95	4,500.00	-1,898.05	57.82%
Email/Business Apps	1,351.02	836.00	515.02	161.61%
Internet Service	2,536.31	2,171.00	365.31	116.83%
Phone Service	2,531.29	2,640.00	-108.71	95.88%
Postage	66.84	300.00	-233.16	22.28%
Virtual Meeting	359.30	185.00	174.30	194.22%
Total 20.42 Communication	9,446.71	10,632.00	-1,185.29	88.85%
20.43 Travel	7.45	650.00	-642.55	1.15%

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20.46 Insurance	52,546.79	81,199.00	-28,652.21	64.71%
20.47 Utilities				
Boiler	61,631.45	48,586.00	13,045.45	126.85%
Electricity	44,111.17	37,852.00	6,259.17	116.54%
Garbage	43.57	300.00	-256.43	14.52%
Patron Water	12,722.98	15,452.00	-2,729.02	82.34%
Pool Water/Garbage	19,194.32	13,071.00	6,123.32	146.85%
Spa Boiler	7,939.48	5,035.00	2,904.48	157.69%
Total 20.47 Utilities	<u>145,642.97</u>	<u>120,296.00</u>	<u>25,346.97</u>	<u>121.07%</u>
20.48 NWPRD Repair & Maint	257,137.38	185,491.00	71,646.38	138.63%
Total 576.20.40 JVMPool Other Svcs	532,856.77	452,126.00	80,730.77	117.86%
576.20.50 Intergovernmental				
Business Tax	16,038.34			
Clean Water Utility	78.26	166.00	-87.74	47.15%
Election services	11,737.42			
Refunds	3,295.00	3,000.00	295.00	109.83%
Unclaimed Property Account	0.00	0.00	0.00	0.0%
Water Rec Facility Permit	815.00	825.00	-10.00	98.79%
Total 576.20.50 Intergovernmental	<u>31,964.02</u>	<u>3,991.00</u>	<u>27,973.02</u>	<u>800.9%</u>
576.80.00 General Parks				
576.80.33 Vehicle Maintenance				
Fuel Expense	266.17	504.00	-237.83	52.81%
Repair	0.00	125.00	-125.00	0.0%
Routine Maintenance	45.43	500.00	-454.57	9.09%
Total 576.80.33 Vehicle Maintenance	<u>311.60</u>	<u>1,129.00</u>	<u>-817.40</u>	<u>27.6%</u>
576.80.35 Sm Tools/Equipment	1,574.32	600.00	974.32	262.39%
576.80.47 Utilities				
CVP Water	606.16	733.00	-126.84	82.7%
Dump Fees	0.00	200.00	-200.00	0.0%
Garbage	1,532.53	1,440.00	92.53	106.43%
Total 576.80.47 Utilities	<u>2,138.69</u>	<u>2,373.00</u>	<u>-234.31</u>	<u>90.13%</u>
576.80.48 CVP Repair & Maint				
Clover Valley Ball Fields	26,780.43	7,500.00	19,280.43	357.07%
Clover Valley Dog Park	11,982.16	5,000.00	6,982.16	239.64%
Volunteer Event Food	32.78	400.00	-367.22	8.2%
Total 576.80.48 CVP Repair & Maint	<u>38,795.37</u>	<u>12,900.00</u>	<u>25,895.37</u>	<u>300.74%</u>
80.40 Non Aquatic Rec Prog				
Special Events/Programs	148.29	2,400.00	-2,251.71	6.18%
Total 80.40 Non Aquatic Rec Prog	<u>148.29</u>	<u>2,400.00</u>	<u>-2,251.71</u>	<u>6.18%</u>
80.41 Professional Services				
Landscape Maint	4,676.30	4,900.00	-223.70	95.44%
Legal	0.00	200.00	-200.00	0.0%

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Porta-Potty	3,837.50	4,740.00	-902.50	80.96%
Total 80.41 Professional Services	8,513.80	9,840.00	-1,326.20	86.52%
Total 576.80.00 General Parks	51,482.07	29,242.00	22,240.07	176.06%
Total 576.20 NWPPRD Expenses	1,413,528.50	1,342,238.00	71,290.50	105.31%
Total 570.00 RECREATION SERVICES	1,468,214.75	1,400,693.00	67,521.75	104.82%
Reconciliation Discrepancies	-21,239.52			
Total Expense	1,446,975.23	1,400,693.00	46,282.23	103.3%
Net Ordinary Income	74,036.92	0.00	74,036.92	100.0%
	<u>74,036.92</u>	<u>0.00</u>	<u>74,036.92</u>	<u>100.0%</u>