

North Whidbey Park & Recreation District
Profit & Loss Budget Overview
 January through December 2023

	<u>Jan - Dec 23</u>
Ordinary Income/Expense	
Income	
310.00 LEVIES	
311.00 General Property Taxes	928,304.00
Total 310.00 LEVIES	<u>928,304.00</u>
334.04.20 State Grant	7,346.71
337.00.00 Local Grant	37,384.00
340.00 JVMP Revenue	
347.30 Fees	
31 Daily Admission	107,842.00
33 Passes	0.00
33.01 Basic Memberships	15,533.00
34 Punch Cards	34,630.00
36 Kayak Lessons	600.00
37 ARC Classes	
302 Lifeguard Course	0.00
304 Jr. Lifeguarding	2,000.00
305 ARC Babysitting Course	2,575.00
306 BLS	0.00
307 CPR/AED	0.00
308 Waterfront Lifeguard	0.00
309 WSI Course	0.00
37 ARC Classes - Other	0.00
Total 37 ARC Classes	<u>4,575.00</u>
38 Aerobics	42,350.44
39 Swim Lessons	
Private	17,488.50
School Group	9,000.00
Youth	164,720.00
Total 39 Swim Lessons	<u>191,208.50</u>
40 Swim Team	
Adult Swim Team	0.00
Masters	0.00
Total 40 Swim Team	<u>0.00</u>
Total 347.30 Fees	<u>396,738.94</u>
Total 340.00 JVMP Revenue	396,738.94
350.00 Recreation Revenue	
347.60.01 Basketball	30,000.00
347.60.02 Ultimate Frisbee	0.00
347.60.04 Pickleball	0.00
347.60.05 NFL Flag Football	2,000.00
347.60.06 Volleyball	18,000.00

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Recreation Activities	52,500.00
Special Events/Programs	0.00
Total 350.00 Recreation Revenue	102,500.00
360.00 Miscellaneous Revenue	
362.00 Rents & Concessions	
BHBC	12,903.00
Candy&Snacks	3,900.00
Lockers	1,110.00
Open Swim Party Rental	7,461.00
Pool Group Rentals	1,000.00
Private Party Rental	8,200.00
Retail	3,900.00
Viewing Room Rental	546.00
Total 362.00 Rents & Concessions	39,020.00
367.00 Contributions/Donations	5,000.00
Training Fee	600.00
Total 360.00 Miscellaneous Revenue	44,620.00
361.40.00 Interest	
Int Investment Capital Fund	50.00
Int Investment Reserve Fund	784.00
Interest Investment Bond Fund	5.00
Total 361.40.00 Interest	839.00
Total Income	1,517,732.65
Gross Profit	1,517,732.65
Expense	
570.00 RECREATION SERVICES	
573.60.00 Exp Recreation Sports	
572.20.12 Payroll Taxes	263.36
573.60.01 Basketball Expense	
Basketball Clinic	190.76
573.60.01 Basketball Expense - Other	8,558.00
Total 573.60.01 Basketball Expense	8,748.76
573.60.02 Ultimate Frisbee Exp	0.00
573.60.04 Pickleball Expense	0.00
573.60.05 NFL Flag Football Exp	3,000.00
573.60.06 Volleyball Expense	6,952.00
573.60.10 Salary & Wages	
Basketball	8,500.00
Day Camp	19,080.00
NFL Flag Football	1,000.00
Pickleball	0.00
Rec Aide Fly-Fishing	156.00

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Recreation Coordinator	16,823.00
Sick Pay	1,332.00
Training Recreation	871.00
Ultimate Frisbee	0.00
Volleyball	2,818.00
Total 573.60.10 Salary & Wages	50,580.00
Day Camp Expense	1,000.00
Kayak Program Expense	114.46
Total 573.60.00 Exp Recreation Sports	70,658.58
576.20 NWPPRD Expenses	
576.20.10 Salary & Wages	
100101 Director	88,000.00
100102 Recreation Manager	59,031.00
100103 Business Manager	60,177.00
100104 Client Service Spc	70,700.00
100107 BOC/Dir Admin Asst	19,293.16
100108 Rec Aide Advertising	2,879.00
200201 Aerobics Inst JVMP	10,743.00
200207 Lifeguard Training Instr	0.00
200208 Kayak Inst JVMP	
Recreation Aid- Kayak	0.00
200208 Kayak Inst JVMP - Other	227.13
Total 200208 Kayak Inst JVMP	227.13
200210 Private Lessons	7,000.00
200211 WSI Instructor	
Recreation Aide- Swim Lessons	1,039.00
200211 WSI Instructor - Other	41,590.00
Total 200211 WSI Instructor	42,629.00
200220 Special Events	1,200.00
200221 Training	
200222 Training CSS	0.00
Training- Lifeguard	19,670.00
Training - Client Services	1,200.00
Training - Maint & Custodial	900.00
Training - Swim Instructor	6,055.00
Training Aerobics Instructors	150.00
200221 Training - Other	0.00
Total 200221 Training	27,975.00
300301 Lifeguard	164,548.00
300303 Sr. Lifeguards	0.00
300305 Head Lifeguard	14,844.00
500501 Director of Maintenance	73,239.00

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500502 Janitorial Staff	30,569.00
500503 Clover Valley Park	5,516.00
500505 Shut Down Maintenance	4,440.63
Medical	0.00
Swim Lesson Coordinator	12,864.00
Training	0.00
Unemployment Paid to ESD	340.41
Total 576.20.10 Salary & Wages	696,215.33
576.20.11 Payroll Benefits	
20.111 Retirement	
Executive Director	3,337.00
Total 20.111 Retirement	3,337.00
20.112 Sick Pay	
Business Manager	1,157.00
Director	3,000.00
Maintenance Supervisor	1,408.00
Part Time Staff	4,060.76
Recreation Manager	1,135.00
Total 20.112 Sick Pay	10,760.76
20.113 Vacation	
Business Manager	2,314.00
Director	3,385.00
Director of Maintenance	2,817.00
Recreation Manager	2,270.00
Total 20.113 Vacation	10,786.00
Total 576.20.11 Payroll Benefits	24,883.76
576.20.12 Payroll Taxes	114,038.00
576.20.20 Personnel Benefits	
Cell phone	2,880.00
Emp Award Program	1,200.00
Emp Uniforms	4,494.00
Total 576.20.20 Personnel Benefits	8,574.00
576.20.30 Minor Purchases	
20.31 JVMP	
Adult Swim Team Equipment	196.00
Aerobic supplies	894.00
Aquatics Equipment	42,209.54
ARC Course Equipment	1,529.00
Cleaning & Sanitation	2,500.00
Equipment Purchase	0.00
First Aide supplies	1,166.00
Kayak Equipment	0.00

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Office Equipment	3,936.00
Office supplies	1,200.00
Pool Chemicals	33,572.00
Pool supplies	150.00
Retail Expense	2,000.00
Swim School Supplies	523.00
Total 20.31 JVMP	89,875.54
20.33 Vehicle Maintenance	
Fuel Expense	261.00
Repair	125.00
Routine Maitnenace	500.00
Total 20.33 Vehicle Maintenance	886.00
20.34 Concession Expense	2,400.00
20.35 Sm Tools/Equip	4,000.00
Total 576.20.30 Minor Purchases	97,161.54
576.20.40 JVMPool Other Svcs	
20.41 Professional Services	
ARC Classes & Fees	4,728.00
Bank Fees	650.00
Computer Maintenance	951.00
Copy Machine Maint	2,400.00
Credit Card Processing	14,736.00
Dues & Memberships	1,135.00
Emp Background Checks	900.00
HVAC PMS	10,035.00
IT Service Contract	5,559.00
JVMP Landscape Maint	2,450.00
Legal	8,000.00
Payroll Processing	11,712.00
Pest Control	500.00
POS System	12,520.00
Roof Preventative Maintenance	4,197.00
Security System - Annual	756.00
Storage Unit	1,920.00
Training Courses & Tuition	6,100.00
Web Hosting	350.00
Total 20.41 Professional Services	89,599.00
20.42 Communication	
Advertising	13,200.00
Email/Business Apps	2,015.00
Internet Service	2,491.00
Phone Service	2,760.00

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Postage	300.00
Virtual Meeting	420.00
Total 20.42 Communication	21,186.00
20.43 Travel	1,100.00
20.46 Insurance	105,943.74
20.47 Utilities	
Boiler	75,752.00
Electricity	43,350.00
Garbage	300.00
Patron Water	13,322.00
Pool Water/Garbage	13,071.00
Spa Boiler	11,140.00
Total 20.47 Utilities	156,935.00
20.48 NWPRD Repair & Maint	72,000.00
Total 576.20.40 JVMPool Other Svcs	446,763.74
576.20.50 Intergovernmental	
Clean Water Utility	161.61
Emp Adv Serv	1,080.00
Refunds	3,000.00
Water Rec Facility Permit	815.00
Total 576.20.50 Intergovernmental	5,056.61
576.80.00 General Parks	
576.80.33 Vehicle Maintenance	
Fuel Expense	756.00
Repair	125.00
Routine Maintenance	500.00
Total 576.80.33 Vehicle Maintenance	1,381.00
576.80.35 Sm Tools/Equipment	600.00
576.80.47 Utilities	
CVP Water	1,500.00
Dump Fees	200.00
Garbage	1,800.00
Total 576.80.47 Utilities	3,500.00
576.80.48 CVP Repair & Maint	
Clover Valley Ball Fields	2,500.00
Clover Valley Dog Park	3,750.00
Volunteer Event Food	400.00
Total 576.80.48 CVP Repair & Maint	6,650.00
80.40 Non Aquatic Rec Prog	
Special Events/Programs	2,400.00
Total 80.40 Non Aquatic Rec Prog	2,400.00
80.41 Professional Services	

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Landscape Maint	4,900.00
Porta-Potty	4,050.00
Total 80.41 Professional Services	<u>8,950.00</u>
Total 576.80.00 General Parks	<u>23,481.00</u>
Total 576.20 NWPPRD Expenses	<u>1,416,173.98</u>
Total 570.00 RECREATION SERVICES	<u>1,486,832.56</u>
Total Expense	<u>1,486,832.56</u>
Net Ordinary Income	<u>30,900.09</u>
	<u><u>30,900.09</u></u>