

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

Cash Basis

	Jan - Dec 24	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
310.00 LEVIES			
311.00 General Property Taxes	946,285.11	944,583.00	1,702.11
312.00 Timber Harvest Taxes	97.20	43.38	53.82
Total 310.00 LEVIES	946,382.31	944,626.38	1,755.93
334.04.20 State Grant	0.00	0.00	0.00
337.00.00 Local Grant	0.00	0.00	0.00
340.00 JVMP Revenue			
347.30 Fees			
31 Daily Admission	107,371.73	118,627.00	-11,255.27
33.01 Basic Memberships	19,691.53	18,795.00	896.53
34 Punch Cards	28,785.32	31,617.00	-2,831.68
36 Kayak Lessons	0.00	0.00	0.00
37 ARC Classes			
302 Lifeguard Course	0.00	325.00	-325.00
304 Jr. Lifeguarding	0.00	0.00	0.00
305 ARC Babysitting Course	0.00	0.00	0.00
306 BLS	0.00	0.00	0.00
307 CPR/AED	0.00	0.00	0.00
308 Waterfront Lifeguard	0.00	0.00	0.00
309 WSI Course	0.00	0.00	0.00
AEO	0.00	0.00	0.00
BBP	0.00	0.00	0.00
37 ARC Classes - Other	325.00		
Total 37 ARC Classes	325.00	325.00	0.00
38 Aerobics			
Water Fitness Daily Admission	4,855.09		
Water Fitness Prem. Membership	16,881.16		
Water Fitness Punch Card	16,149.56		
38 Aerobics - Other	6.42	54,835.00	-54,828.58
Total 38 Aerobics	37,892.23	54,835.00	-16,942.77
39 Swim Lessons			
Private	30,098.62	37,500.00	-7,401.38
School Group	7,280.00	7,280.00	0.00
Youth	144,078.50	206,195.00	-62,116.50
Total 39 Swim Lessons	181,455.12	250,975.00	-69,519.88
40 Swim Team			
Adult Swim Team	0.00	13,314.24	-13,314.24
Masters	8,735.47		
Total 40 Swim Team	8,735.47	13,314.24	-4,578.77
Total 347.30 Fees	384,256.40	488,488.24	-104,231.84
Total 340.00 JVMP Revenue	384,256.40	488,488.24	-104,231.84
350.00 Recreation Revenue			
347.60.01 Basketball	38,649.50	42,000.00	-3,350.50
347.60.02 Ultimate Frisbee	0.00	0.00	0.00
347.60.03 Kickball	0.00	0.00	0.00
347.60.04 Pickleball	0.00	0.00	0.00
347.60.05 NFL Flag Football	5,678.00	5,578.00	100.00
347.60.06 Volleyball	4,560.00	3,525.00	1,035.00
Day Camp	44,616.00	44,616.00	0.00
Soccer	330.00		
350.00 Recreation Revenue - Other	7,182.50		
Total 350.00 Recreation Revenue	101,016.00	95,719.00	5,297.00

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

Cash Basis

	Jan - Dec 24	Budget	\$ Over Budget
360.00 Miscellaneous Revenue			
362.00 Rents & Concessions			
BHBC	17,480.91	20,835.00	-3,354.09
Candy&Snacks	4,088.00	4,504.50	-416.50
Lockers	1,445.01	1,392.00	53.01
Open Swim Party Rental	9,394.29	9,438.00	-43.71
Pool Group Rentals	311.96	600.00	-288.04
Private Party Rental	6,252.80	7,667.00	-1,414.20
Retail	832.14	1,300.00	-467.86
Viewing Room Rental	672.64	661.00	11.64
Total 362.00 Rents & Concessions	40,477.75	46,397.50	-5,919.75
367.00 Contributions/Donations	165.05		
369.00 Other Misc Revenues			
Cashier over/short	-38.93		
Total 369.00 Other Misc Revenues	-38.93		
Other Misc Revenues	594.05	22,845.00	-22,250.95
Prepaid Accounts	1,638.75	1,200.00	438.75
360.00 Miscellaneous Revenue - Other	22,845.00		
Total 360.00 Miscellaneous Revenue	65,681.67	70,442.50	-4,760.83
361.40.00 Interest			
Int Investment Capital Fund	84.00	45.00	39.00
Int Investment Reserve Fund	1,083.25	500.00	583.25
Interest Investment Bond Fund	5.98	5.00	0.98
Total 361.40.00 Interest	1,173.23	550.00	623.23
Total Income	1,498,509.61	1,599,826.12	-101,316.51
Gross Profit	1,498,509.61	1,599,826.12	-101,316.51
Expense			
570.00 RECREATION SERVICES			
573.60.00 Exp Recreation Sports			
573.60.01 Basketball Expense	7,304.64	7,957.00	-652.36
573.60.04 Pickleball Expense	0.00	0.00	0.00
573.60.05 NFL Flag Football Exp	1,956.75	2,000.00	-43.25
573.60.06 Volleyball Expense	652.21	1,134.00	-481.79
573.60.10 Salary & Wages			
Basketball	8,803.44	8,803.44	0.00
Day Camp			
Day Camp Assistant Manager	0.00	0.00	0.00
Day Camp Leader	9,536.49	9,536.49	0.00
Day Camp Manager	5,334.50	5,334.50	0.00
Total Day Camp	14,870.99	14,870.99	0.00
NFL Flag Football	610.66	611.00	-0.34
Pickleball	0.00	0.00	0.00
Rec Aide - STEAM Camp	77.82	77.82	0.00
Recreation Coordinator	12,540.11	12,540.11	0.00
Recreation Specialist Non-Sport	0.00	0.00	0.00
Training Recreation	20.02	21.00	-0.98
Volleyball	268.78	269.00	-0.22
Total 573.60.10 Salary & Wages	37,191.82	37,193.36	-1.54
Adult Soccer Expense	69.50	69.50	0.00
Day Camp Expense	2,006.01	2,100.00	-93.99
Kayak Program Expense	0.00	0.00	0.00
Total 573.60.00 Exp Recreation Sports	49,180.93	50,453.86	-1,272.93

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

Cash Basis

	Jan - Dec 24	Budget	\$ Over Budget
576.20 NWPPRD Expenses			
576.20.10 Salary & Wages			
100101 Director	85,027.47	93,722.00	-8,694.53
100102 Recreation Manager	7,802.88	7,802.88	0.00
100103 Business Manager	66,365.79	71,112.00	-4,746.21
100104 Client Service Spc			
Client Services Coordinator	16,297.25	16,560.00	-262.75
100104 Client Service Spc - Other	72,602.49	74,145.00	-1,542.51
Total 100104 Client Service Spc	88,899.74	90,705.00	-1,805.26
100107 BOC/Dir Admin Asst	12,959.25	12,959.25	0.00
100108 Rec Aide Advertising	3,609.57	3,610.00	-0.43
200201 Aerobics Inst JVMP	9,737.30	10,009.00	-271.70
200208 Kayak Inst JVMP	0.00	0.00	0.00
200210 Private Lessons	10,662.30	10,670.00	-7.70
200211 WSI Instructor			
Recreation Aide- Swlm Lessons	120.80	121.00	-0.20
200211 WSI Instructor - Other	30,966.76	31,727.00	-760.24
Total 200211 WSI Instructor	31,087.56	31,848.00	-760.44
200221 Training			
Training- Lifeguard	12,350.11	14,000.00	-1,649.89
Training - Client Services	1,761.90	1,762.00	-0.10
Training - Maint & Custodial	400.65	401.00	-0.35
Training - Swlm Instructor	5,141.29	5,000.00	141.29
Training Aerobics Instructors	261.76	262.00	-0.24
Total 200221 Training	19,915.71	21,425.00	-1,509.29
300301 Lifeguard	163,074.61	164,939.00	-1,864.39
300303 Sr. Lifeguards	3,745.05	4,000.00	-254.95
300305 Head Lifeguard	15,761.63	15,845.00	-83.37
500501 Director of Maintenance	66,802.25	66,803.00	-0.75
500502 Janitorial Staff	18,482.12	18,632.00	-149.88
500503 Clover Valley Park	10,881.41	10,880.00	1.41
500505 Shut Down Maintenance	3,792.99	3,792.99	0.00
500506 Maintenance Assistant	13,287.44	13,736.00	-448.56
Adult Swim Team Coach	5,325.00	5,141.00	184.00
Swim Lesson Coordinator	19,618.91	19,655.00	-36.09
Total 576.20.10 Salary & Wages	656,838.98	677,287.12	-20,448.14
576.20.11 Payroll Benefits			
20.111 Retirement			
Business Manager	0.00	0.00	0.00
Executive Director	0.00	0.00	0.00
Maintenance Director	0.00	0.00	0.00
Recreation Manager	0.00	0.00	0.00
20.111 Retirement - Other	45.00		
Total 20.111 Retirement	45.00	0.00	45.00
20.112 Sick Pay			
Business Manager	1,678.13	2,733.00	-1,054.87
Director	1,686.29	3,600.00	-1,913.71
Maintenance Supervisor	1,386.46	1,387.00	-0.54
Part Time Staff	3,793.36	6,000.00	-2,206.64
Recreation Manager	0.00	0.00	0.00
Total 20.112 Sick Pay	8,544.24	13,720.00	-5,175.76

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

Cash Basis

	Jan - Dec 24	Budget	\$ Over Budget
20.113 Vacation			
Business Manager	2,963.00	2,963.00	0.00
Director	5,300.86	5,400.00	-99.14
Director of Maintenance	6,109.11	6,110.00	-0.89
Recreation Manager	640.12	640.12	0.00
Total 20.113 Vacation	15,013.09	15,113.12	-100.03
Bereavement Leave	1,420.03	1,421.00	-0.97
Total 576.20.11 Payroll Benefits	25,022.36	30,254.12	-5,231.76
576.20.12 Payroll Taxes	126,640.25	110,378.00	16,262.25
576.20.20 Personnel Benefits			
Cell phone	1,440.00	2,160.00	-720.00
Emp Award Program	0.00	1,200.00	-1,200.00
Emp Uniforms	2,657.52	2,658.00	-0.48
Total 576.20.20 Personnel Benefits	4,097.52	6,018.00	-1,920.48
576.20.30 Minor Purchases			
20.31 JVMP			
Adult Swim Team Equipment	0.00	180.00	-180.00
Aerobic supplies	471.82	1,417.00	-945.18
Aquatics Equipment	1,291.97	1,300.00	-8.03
ARC Course Equipment	0.00	0.00	0.00
ARC Course Supplies	0.00	0.00	0.00
Cleaning & Sanitation	3,956.43	4,500.00	-543.57
First Aide supplies	128.19	1,209.00	-1,080.81
Junior Lifeguard Supplies	0.00	0.00	0.00
Kayak Equipment	12.64	12.64	0.00
Office Equipment	3,361.53	3,595.00	-233.47
Office supplies	904.56	1,500.00	-595.44
Pool Chemicals	36,050.22	37,572.00	-1,521.78
Retail Expense	605.00	950.00	-345.00
Swim School Supplies	0.00	246.00	-246.00
Total 20.31 JVMP	46,782.36	52,481.64	-5,699.28
20.33 Vehicle Maintenance			
Fuel Expense	298.82	261.00	37.82
Repair	108.50	125.00	-16.50
Routine Maintenance	17.52	500.00	-482.48
20.33 Vehicle Maintenance - Other	32.54		
Total 20.33 Vehicle Maintenance	458.38	886.00	-427.62
20.34 Concession Expense	2,306.59	2,800.00	-493.41
20.35 Sm Tools/Equip	1,133.52	4,000.00	-2,866.48
Minor Purchases - Other	481.74	200.00	281.74
576.20.30 Minor Purchases - Other	358.45		
Total 576.20.30 Minor Purchases	51,521.04	60,367.64	-8,846.60
576.20.40 JVMPool Other Svcs			
20.41 Professional Services			
ARC Classes & Fees	4,704.66	8,124.00	-3,419.34
Bank Fees	179.65	650.00	-470.35
Computer Maintenance	2,356.92	3,000.00	-643.08
Copy Machine Maint	2,403.30	2,500.00	-96.70
Credit Card Processing	20,894.43	21,750.00	-855.57
Dues & Memberships	851.45	1,057.00	-205.55
Emp Background Checks	708.00	900.00	-192.00
HVAC PMS	4,980.85	10,035.00	-5,044.15
IT Service Contract	10,695.63	11,118.00	-422.37
JVMP Landscape Maint	2,000.00	2,200.00	-200.00
Legal	21,720.00	21,720.00	0.00

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

Cash Basis

	Jan - Dec 24	Budget	\$ Over Budget
Payroll Processing	14,865.47	11,712.00	3,153.47
Pest Control	544.96	545.00	-0.04
POS System	14,716.40	14,640.00	76.40
Roof Preventative Maintenance	4,196.50	4,197.00	-0.50
Security System - Annual	930.60	756.00	174.60
Security System - Service Calls	0.00	0.00	0.00
Storage Unit	2,105.00	1,920.00	185.00
Training Courses & Tuition	3,904.62	2,070.00	1,834.62
Web Hosting	335.16	335.16	0.00
Total 20.41 Professional Services	113,103.60	119,229.16	-6,125.56
20.42 Communication			
Advertising	17,628.43	25,000.00	-7,371.57
Email/Business Apps	13,128.88	13,374.00	-245.12
Internet Service	3,711.44	3,800.00	-88.56
Phone Service	3,010.31	2,760.00	250.31
Postage	212.67	300.00	-87.33
Virtual Meeting	34.86	34.86	0.00
Total 20.42 Communication	37,726.59	45,268.86	-7,542.27
20.43 Travel	0.00	500.00	-500.00
20.46 Insurance	125,012.13	125,012.13	0.00
20.47 Utilities			
Boiler	93,730.22	93,752.00	-21.78
Electricity	53,054.67	54,486.00	-1,431.33
Garbage	161.25	300.00	-138.75
Patron Water	21,532.27	21,159.00	373.27
Pool Water/Garbage	12,997.00	14,640.00	-1,643.00
Spa Boiler	8,458.77	11,140.00	-2,681.23
Total 20.47 Utilities	189,934.18	195,477.00	-5,542.82
20.48 NWPRD Repair & Maint			
Capital Expenses	23,119.69	30,000.00	-6,880.31
20.48 NWPRD Repair & Maint - Other	23,246.06	72,000.00	-48,753.94
Total 20.48 NWPRD Repair & Maint	46,365.75	102,000.00	-55,634.25
20.49 Miscellaneous	22,926.85		
Total 576.20.40 JVMPool Other Svcs	535,089.10	587,487.15	-52,418.05
576.20.50 Intergovernmental			
Audit	24,662.43	24,663.00	-0.57
Business Tax	27,478.59		
Clean Water Utility	117.39	118.00	-0.61
Election services	12,083.33	12,083.33	0.00
Gov't Service Fees	5.00		
Refunds			
Patron Refund- Basketball	365.00		
Patron Refund- Punch Card	15.50		
Patron Refund-Parents Night Out	60.00		
Patron Refund-Pvt Swim Lessons	583.00		
Patron Refund - Kayak	150.00		
Patron Refund - STEAM Camp	490.00		
Patron Refund - US Masters	0.00		
Patron Refund - Volleyball	1,140.00		
Patron Refund OS Party	140.00		
Patron Refund Day Camp	2,410.00		
Patron Refund NFL Flag Football	1,200.00		
Patron Refund Open Swim	15.00		
Patron Refund Swim Lessons	1,542.00		
Patron Refund Water Fitness	36.65		
Refunds - Other	0.00	9,000.00	-9,000.00
Total Refunds	8,147.15	9,000.00	-852.85

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

Cash Basis

	Jan - Dec 24	Budget	\$ Over Budget
Water Rec Facility Permit	967.00	816.00	151.00
576.20.50 Intergovernmental - Other	47.64		
Total 576.20.50 Intergovernmental	73,508.53	46,680.33	26,828.20
576.80.00 General Parks			
576.80.33 Vehicle Maintenance			
Fuel Expense	399.80	756.00	-356.20
Repair	109.48	125.00	-15.52
Routine Maintenance	41.35	500.00	-458.65
Total 576.80.33 Vehicle Maintenance	550.63	1,381.00	-830.37
576.80.35 Sm Tools/Equipment	38.14	600.00	-561.86
576.80.47 Utilities			
CVP Water	850.38	1,500.00	-649.62
Dump Fees	168.00	200.00	-32.00
Garbage	1,598.29	1,800.00	-201.71
Total 576.80.47 Utilities	2,616.67	3,500.00	-883.33
576.80.48 CVP Repair & Maint			
Clover Valley Ball Fields	3,645.64	3,645.64	0.00
Clover Valley Dog Park	1,652.12	2,000.00	-347.88
Total 576.80.48 CVP Repair & Maint	5,297.76	5,645.64	-347.88
80.40 Non Aquatic Rec Prog			
Special Events/Programs	4,384.31	4,000.00	384.31
Total 80.40 Non Aquatic Rec Prog	4,384.31	4,000.00	384.31
80.41 Professional Services			
Landscape Maint	544.00	544.00	0.00
Porta-Potty	2,925.00	4,050.00	-1,125.00
Total 80.41 Professional Services	3,469.00	4,594.00	-1,125.00
Total 576.80.00 General Parks	16,356.51	19,720.64	-3,364.13
Total 576.20 NWPPRD Expenses	1,489,054.29	1,538,193.00	-49,138.71
Total 570.00 RECREATION SERVICES	1,538,235.22	1,588,646.86	-50,411.64
Reconciliation Discrepancies	100.09		
Total Expense	1,538,335.31	1,588,646.86	-50,311.55
Net Ordinary Income	-39,825.70	11,179.26	-51,004.96
Net Income	-39,825.70	11,179.26	-51,004.96