

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

	<u>Jan 22</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>310.00 LEVIES</b>			
<b>311.00 General Property Taxes</b>	1,974.54		
<b>310.00 LEVIES - Other</b>	0.00	891,074.00	0.0%
<b>Total 310.00 LEVIES</b>	<u>1,974.54</u>	<u>891,074.00</u>	<u>0.22%</u>
<b>340.00 JVMP Revenue</b>			
<b>347.30 Fees</b>			
<b>31 Daily Admission</b>	5,207.35	85,577.00	6.09%
<b>33 Passes</b>	6,148.92	7,776.00	79.08%
<b>34 Punch Cards</b>	1,592.28	32,650.00	4.88%
<b>36 Kayak Lessons</b>	0.00	12,816.00	0.0%
<b>37 ARC Classes</b>			
<b>304 Jr. Lifeguarding</b>	0.00	5,400.00	0.0%
<b>Total 37 ARC Classes</b>	<u>0.00</u>	<u>5,400.00</u>	<u>0.0%</u>
<b>38 Aerobics</b>			
<b>Water Volleyball</b>	0.00	12,338.00	0.0%
<b>38 Aerobics - Other</b>	977.13	23,980.00	4.07%
<b>Total 38 Aerobics</b>	<u>977.13</u>	<u>36,328.00</u>	<u>2.69%</u>
<b>39 Swim Lessons</b>			
<b>Private</b>	0.00	10,500.00	0.0%
<b>Youth</b>	2,016.00	220,080.00	0.92%
<b>Total 39 Swim Lessons</b>	<u>2,016.00</u>	<u>230,580.00</u>	<u>0.87%</u>
<b>Total 347.30 Fees</b>	<u>15,941.68</u>	<u>411,127.00</u>	<u>3.88%</u>
<b>Total 340.00 JVMP Revenue</b>	<u>15,941.68</u>	<u>411,127.00</u>	<u>3.88%</u>
<b>350.00 Recreation Revenue</b>			
<b>347.60.01 Basketball</b>	2,770.00	22,400.00	12.37%
<b>347.60.02 Ultimate Frisbee</b>	0.00	3,600.00	0.0%
<b>347.60.03 Kickball</b>	0.00	2,704.00	0.0%
<b>347.60.04 Pickleball</b>	0.00	3,264.00	0.0%
<b>347.60.05 NFL Flag Football</b>	0.00	24,320.00	0.0%
<b>347.60.06 Volleyball</b>	0.00	9,120.00	0.0%
<b>Special Events/Programs</b>	0.00	4,500.00	0.0%
<b>Total 350.00 Recreation Revenue</b>	<u>2,770.00</u>	<u>69,908.00</u>	<u>3.98%</u>
<b>380.00 Miscellaneous Revenue</b>			
<b>382.00 Rents &amp; Concessions</b>			
<b>BHBC</b>	0.03	12,903.00	0.0%
<b>Candy&amp;Snacks</b>	0.00	2,600.00	0.0%
<b>Lockers</b>	0.00	1,800.00	0.0%
<b>Open Swim Party Rental</b>	238.76	3,900.00	6.12%
<b>Pool Group Rentals</b>	0.00	3,400.00	0.0%
<b>Private Party Rental</b>	665.78	2,700.00	24.66%
<b>Retail</b>	1.84	800.00	0.23%
<b>Viewing Room Rental</b>	0.00	158.00	0.0%

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

	<u>Jan 22</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Total 362.00 Rents &amp; Concessions</b>	906.41	28,261.00	3.21%
<b>367.00 Contributions/Donations</b>	2.10		
<b>369.00 Other Misc Revenues</b>			
<b>Cashier over/short</b>	-1.37		
<b>Total 369.00 Other Misc Revenues</b>	-1.37		
<b>Prepaid Accounts</b>	113.87		
<b>Total 360.00 Miscellaneous Revenue</b>	1,021.01	28,261.00	3.61%
<b>361.40.00 Interest</b>			
<b>Int Investment Capital Fund</b>	1.68	23.00	7.3%
<b>Int Investment Reserve Fund</b>	21.66	298.00	7.27%
<b>Interest Investment Bond Fund</b>	0.12	2.00	6.0%
<b>Total 361.40.00 Interest</b>	23.46	323.00	7.26%
<b>Total Income</b>	21,730.69	1,400,693.00	1.55%
<b>Gross Profit</b>	21,730.69	1,400,693.00	1.55%
<b>Expense</b>			
<b>570.00 RECREATION SERVICES</b>			
<b>573.60.00 Exp Recreation Sports</b>			
<b>572.20.12 Payroll Taxes</b>	0.00	9,064.00	0.0%
<b>573.60.01 Basketball Expense</b>	4,537.87	10,359.00	43.81%
<b>573.60.02 Ultimate Frisbee Exp</b>	0.00	1,535.00	0.0%
<b>573.60.03 Kickball Expense</b>	0.00	779.00	0.0%
<b>573.60.04 Pickleball Expense</b>	0.00	719.00	0.0%
<b>573.60.05 NFL Flag Football Exp</b>	0.00	12,063.00	0.0%
<b>573.60.06 Volleyball Expense</b>	0.00	5,328.00	0.0%
<b>573.60.10 Salary &amp; Wages</b>			
<b>Basketball</b>	1,068.04	7,917.00	13.49%
<b>Kickball</b>	0.00	869.00	0.0%
<b>NFL Flag Football</b>	0.00	5,043.00	0.0%
<b>Pickleball</b>	0.00	1,608.00	0.0%
<b>Sick Pay</b>	0.00	479.00	0.0%
<b>Training Recreation</b>	0.00	0.00	0.0%
<b>Ultimate Frisbee</b>	0.00	985.00	0.0%
<b>Volleyball</b>	0.00	1,707.00	0.0%
<b>Total 573.60.10 Salary &amp; Wages</b>	1,068.04	18,608.00	5.74%
<b>Total 573.60.00 Exp Recreation Sports</b>	5,605.91	58,455.00	9.59%
<b>576.20 NWPPRD Expenses</b>			
<b>576.20.10 Salary &amp; Wages</b>			
<b>100101 Director</b>	4,545.45	80,000.00	5.68%
<b>100102 Recreation Manager</b>	3,977.35	52,744.00	7.54%
<b>100103 Business Manager</b>	3,466.85	52,744.00	6.57%
<b>100104 Client Service Spc</b>	3,950.92	71,889.00	5.5%
<b>100107 BOC/Dir Admin Asst</b>	0.00	28,800.00	0.0%
<b>200201 Aerobics Inst JVMP</b>	564.48	13,808.00	4.15%
<b>200207 Lifeguard Training Instr</b>			

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	<u>Jan 22</u>	<u>Budget</u>	<u>% of Budget</u>
Junior Lifeguard Instructor Aid	0.00	1,575.00	0.0%
<b>Total 200207 Lifeguard Training Instr</b>	<b>0.00</b>	<b>1,575.00</b>	<b>0.0%</b>
<b>200208 Kayak Inst JVMP</b>			
Recreation Aid- Kayak	0.00	1,820.00	0.0%
200208 Kayak Inst JVMP - Other	0.00	2,212.00	0.0%
<b>Total 200208 Kayak Inst JVMP</b>	<b>0.00</b>	<b>4,032.00</b>	<b>0.0%</b>
<b>200210 Private Lessons</b>	<b>0.00</b>	<b>5,734.00</b>	<b>0.0%</b>
<b>200211 WSI Instructor</b>	<b>1,051.39</b>	<b>54,405.00</b>	<b>1.93%</b>
<b>200221 Training</b>			
200222 Training CSS	0.00	1,825.00	0.0%
200221 Training - Other	529.63	23,329.00	2.27%
<b>Total 200221 Training</b>	<b>529.63</b>	<b>25,154.00</b>	<b>2.11%</b>
<b>200223 Training - Swim Instruct</b>	<b>0.00</b>	<b>29,705.00</b>	<b>0.0%</b>
<b>300301 Lifeguard</b>	<b>8,244.99</b>	<b>146,445.00</b>	<b>5.63%</b>
<b>300305 Head Lifeguard</b>	<b>850.00</b>	<b>10,500.00</b>	<b>8.1%</b>
<b>500501 Director of Maintenance</b>	<b>5,481.07</b>	<b>64,192.00</b>	<b>8.54%</b>
<b>500502 Janitorial Staff</b>	<b>1,513.82</b>	<b>22,553.00</b>	<b>6.71%</b>
<b>500503 Clover Valley Park</b>	<b>0.00</b>	<b>4,027.00</b>	<b>0.0%</b>
<b>500505 Shut Down Maintenance</b>	<b>83.10</b>	<b>1,858.00</b>	<b>4.47%</b>
<b>500506 Maintenance Assistant</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Unemployment Paid to ESD</b>	<b>0.00</b>	<b>7,182.00</b>	<b>0.0%</b>
<b>Total 576.20.10 Salary &amp; Wages</b>	<b>34,259.05</b>	<b>677,147.00</b>	<b>5.06%</b>
<b>576.20.11 Payroll Benefits</b>			
<b>20.112 Sick Pay</b>			
Business Manager	0.00	1,013.00	0.0%
Director	0.00	3,000.00	0.0%
Maintenance Supervisor	0.00	1,234.00	0.0%
Part Time Staff	449.21	8,165.00	5.5%
Recreation Manager	0.00	1,013.00	0.0%
<b>Total 20.112 Sick Pay</b>	<b>449.21</b>	<b>14,425.00</b>	<b>3.11%</b>
<b>20.113 Vacation</b>			
Business Manager	304.00	2,027.00	15.0%
Director	2,121.21	3,334.00	63.62%
Director of Maintenance	0.00	2,469.00	0.0%
Recreation Manager	0.00	2,027.00	0.0%
<b>Total 20.113 Vacation</b>	<b>2,425.21</b>	<b>9,857.00</b>	<b>24.6%</b>
<b>Total 576.20.11 Payroll Benefits</b>	<b>2,874.42</b>	<b>24,282.00</b>	<b>11.84%</b>
<b>576.20.12 Payroll Taxes</b>	<b>5,149.81</b>	<b>94,801.00</b>	<b>5.43%</b>
<b>576.20.20 Personnel Benefits</b>			
Cell phone	0.00	2,880.00	0.0%
Emp Award Program	0.00	1,200.00	0.0%
Emp Uniforms	0.00	2,534.00	0.0%
<b>Total 576.20.20 Personnel Benefits</b>	<b>0.00</b>	<b>6,614.00</b>	<b>0.0%</b>
<b>576.20.30 Minor Purchases</b>			

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	Jan 22	Budget	% of Budget
<b>20.31 JVMP</b>			
Aerobic supplies	0.00	1,744.00	0.0%
Aquatics Equipment	0.00	2,009.00	0.0%
ARC Course Equipment	0.00	7.00	0.0%
Cleaning & Sanitation	0.00	2,500.00	0.0%
First Aide supplies	0.00	307.00	0.0%
Junior Lifeguard Supplies	0.00	1,406.00	0.0%
Kayak Equipment	0.00	4,458.00	0.0%
Office Equipment	0.00	3,054.00	0.0%
Office supplies	0.00	1,000.00	0.0%
Pool Chemicals	6,066.26	30,800.00	19.7%
Retail Expense	0.00	400.00	0.0%
Swim School Supplies	0.00	515.00	0.0%
<b>Total 20.31 JVMP</b>	<b>6,066.26</b>	<b>48,210.00</b>	<b>12.58%</b>
<b>20.33 Vehicle Maintenance</b>			
Repair	0.00	125.00	0.0%
Routine Maitnenace	0.00	500.00	0.0%
<b>Total 20.33 Vehicle Maintenance</b>	<b>0.00</b>	<b>625.00</b>	<b>0.0%</b>
<b>20.34 Concession Expense</b>	<b>0.00</b>	<b>1,200.00</b>	<b>0.0%</b>
<b>20.35 Sm Tools/Equip</b>	<b>0.00</b>	<b>4,000.00</b>	<b>0.0%</b>
<b>Total 576.20.30 Minor Purchases</b>	<b>6,066.26</b>	<b>54,035.00</b>	<b>11.23%</b>
<b>576.20.40 JVMPool Other Svcs</b>			
<b>20.41 Professional Services</b>			
ARC Classes & Fees	0.00	7,375.00	0.0%
Bank Fees	0.00	500.00	0.0%
Copy Machine Maint	0.00	971.00	0.0%
Credit Card Processing	1,012.42	6,778.00	14.94%
Dues & Memberships	0.00	935.00	0.0%
Emp Background Checks	0.00	500.00	0.0%
HVAC PMS	0.00	8,224.00	0.0%
IT Service Contract	462.83	4,966.00	9.32%
JVMP Landscape Maint	0.00	2,200.00	0.0%
Legal	0.00	8,000.00	0.0%
Payroll Processing	0.00	8,700.00	0.0%
Pest Control	99.10	400.00	24.78%
POS System	0.00	1,680.00	0.0%
Security System - Annual	59.90	719.00	8.33%
Storage Unit	0.00	1,560.00	0.0%
Web Hosting	0.00	350.00	0.0%
<b>Total 20.41 Professional Services</b>	<b>1,634.25</b>	<b>53,858.00</b>	<b>3.03%</b>
<b>20.42 Communication</b>			
Advertising	0.00	4,500.00	0.0%
Email	0.00	836.00	0.0%
Internet Service	180.89	2,171.00	8.33%

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Phone Service	0.00	2,640.00	0.0%
Postage	0.00	300.00	0.0%
Virtual Meeting	0.00	185.00	0.0%
<b>Total 20.42 Communication</b>	<b>180.89</b>	<b>10,632.00</b>	<b>1.7%</b>
20.43 Travel	0.00	650.00	0.0%
20.46 Insurance	0.00	81,199.00	0.0%
20.47 Utilities			
Boiler	8,084.08	48,586.00	16.64%
Electricity	0.00	37,852.00	0.0%
Garbage	0.00	300.00	0.0%
Patron Water	1,244.99	15,452.00	8.06%
Pool Water/Garbage	1,189.17	13,071.00	9.1%
Spa Boiler	1,164.37	5,035.00	23.13%
<b>Total 20.47 Utilities</b>	<b>11,682.61</b>	<b>120,296.00</b>	<b>9.71%</b>
20.48 NWPRD Repair & Maint	6,130.32	185,491.00	3.31%
<b>Total 576.20.40 JVMPool Other Svcs</b>	<b>19,628.07</b>	<b>452,126.00</b>	<b>4.34%</b>
576.20.50 Intergovernmental			
Clean Water Utility	0.00	166.00	0.0%
Election services	11,737.42		
Refunds	400.00	3,000.00	13.33%
Unclaimed Property Account	0.00	0.00	0.0%
Water Rec Facility Permit	0.00	825.00	0.0%
<b>Total 576.20.50 Intergovernmental</b>	<b>12,137.42</b>	<b>3,991.00</b>	<b>304.12%</b>
576.80.00 General Parks			
576.80.33 Vehicle Maintenance			
Fuel Expense	0.00	504.00	0.0%
Repair	0.00	125.00	0.0%
Routine Maintenance	0.00	500.00	0.0%
<b>Total 576.80.33 Vehicle Maintenance</b>	<b>0.00</b>	<b>1,129.00</b>	<b>0.0%</b>
576.80.35 Sm Tools/Equipment	0.00	600.00	0.0%
576.80.47 Utilities			
CVP Water	39.38	733.00	5.37%
Dump Fees	0.00	200.00	0.0%
Garbage	0.00	1,440.00	0.0%
<b>Total 576.80.47 Utilities</b>	<b>39.38</b>	<b>2,373.00</b>	<b>1.66%</b>
576.80.48 CVP Repair & Maint			
Clover Valley Ball Fields	0.00	7,500.00	0.0%
Clover Valley Dog Park	230.35	5,000.00	4.61%
Volunteer Event Food	0.00	400.00	0.0%
<b>Total 576.80.48 CVP Repair &amp; Maint</b>	<b>230.35</b>	<b>12,900.00</b>	<b>1.79%</b>
80.40 Non Aquatic Rec Prog			
Special Events/Programs	0.00	2,400.00	0.0%
<b>Total 80.40 Non Aquatic Rec Prog</b>	<b>0.00</b>	<b>2,400.00</b>	<b>0.0%</b>
80.41 Professional Services			

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	<u>Jan 22</u>	<u>Budget</u>	<u>% of Budget</u>
Landscape Maint	0.00	4,900.00	0.0%
Legal	0.00	200.00	0.0%
Porta-Potty	237.50	4,740.00	5.01%
<b>Total 80.41 Professional Services</b>	<b>237.50</b>	<b>9,840.00</b>	<b>2.41%</b>
<b>Total 576.80.00 General Parks</b>	<b>507.23</b>	<b>29,242.00</b>	<b>1.74%</b>
<b>Total 576.20 NWPPRD Expenses</b>	<b>80,622.26</b>	<b>1,342,238.00</b>	<b>6.01%</b>
<b>Total 570.00 RECREATION SERVICES</b>	<b>86,228.17</b>	<b>1,400,693.00</b>	<b>6.16%</b>
<b>Total Expense</b>	<b>86,228.17</b>	<b>1,400,693.00</b>	<b>6.16%</b>
<b>Net Ordinary Income</b>	<b>-64,497.48</b>	<b>0.00</b>	<b>100.0%</b>
	<b>-64,497.48</b>	<b>0.00</b>	<b>100.0%</b>