

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

Ordinary Income/Expense	Feb 22	Jan - Feb 22	Budget	% of Budget
Income				
310.00 LEVIES	6,405.74	8,380.28	891,074.00	0.94%
340.00 JVMP Revenue				
347.30 Fees				
31 Daily Admission	5,715.91	10,923.26	85,577.00	12.76%
33 Passes	1,471.10	7,620.02	7,776.00	97.99%
34 Punch Cards	2,091.85	3,684.13	32,650.00	11.28%
36 Kayak Lessons	0.00	0.00	12,816.00	0.0%
37 ARC Classes	0.00			
304 Jr. Lifeguarding	0.00	0.00	5,400.00	0.0%
Total 37 ARC Classes	0.00	0.00	5,400.00	0.0%
38 Aerobics				
Water Volleyball		0.00	12,338.00	0.0%
38 Aerobics - Other	718.13	1,695.26	23,990.00	7.07%
Total 38 Aerobics	718.13	1,695.26	36,328.00	4.67%
39 Swim Lessons				
Private	0.00	0.00	10,500.00	0.0%
Youth	5,715.00	7,731.00	220,080.00	3.51%
Total 39 Swim Lessons	5,715.00	7,731.00	230,580.00	3.35%
Total 347.30 Fees	15,711.99	31,653.67	411,127.00	7.7%
Total 340.00 JVMP Revenue	15,711.99	31,653.67	411,127.00	7.7%
350.00 Recreation Revenue				
347.60.01 Basketball	0.00	2,770.00	22,400.00	12.37%
347.60.02 Ultimate Frisbee	0.00	0.00	3,600.00	0.0%
347.60.03 Kickball	0.00	0.00	2,704.00	0.0%
347.60.04 Pickleball	0.00	0.00	3,264.00	0.0%
347.60.05 NFL Flag Football	0.00	0.00	24,320.00	0.0%
347.60.06 Volleyball	0.00	0.00	9,120.00	0.0%
Special Events/Programs	5.51	5.51	4,500.00	0.12%
Total 350.00 Recreation Revenue	5.51	2,775.51	69,908.00	3.97%
360.00 Miscellaneous Revenue				
362.00 Rents & Concessions				
BHBC	0.03	0.06	12,903.00	0.0%
Candy&Snacks	0.00	0.00	2,600.00	0.0%
Lockers	0.00	0.00	1,800.00	0.0%
Open Swim Party Rental	238.76	477.52	3,900.00	12.24%
Pool Group Rentals	0.00	0.00	3,400.00	0.0%
Private Party Rental	730.06	1,395.84	2,700.00	51.7%
Retail	12.87	14.71	800.00	1.84%
Viewing Room Rental	0.00	0.00	158.00	0.0%
Total 362.00 Rents & Concessions	981.72	1,888.13	28,261.00	6.68%
367.00 Contributions/Donations	0.00	2.10		
369.00 Other Misc Revenues				

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	Feb 22	Jan - Feb 22	Budget	% of Budget
Cashier over/short	-1.31	-2.68		
Total 369.00 Other Misc Revenues	-1.31	-2.68		
Prepaid Accounts	0.00	113.87		
Total 360.00 Miscellaneous Revenue	980.41	2,001.42	28,261.00	7.08%
361.40.00 Interest				
Int Investment Capital Fund	1.71	3.39	23.00	14.74%
Int Investment Reserve Fund	22.02	43.68	298.00	14.66%
Interest Investment Bond Fund	0.12	0.24	2.00	12.0%
Total 361.40.00 Interest	23.85	47.31	323.00	14.65%
Total Income	23,127.50	44,858.19	1,400,693.00	3.2%
Gross Profit	23,127.50	44,858.19	1,400,693.00	3.2%
Expense				
570.00 RECREATION SERVICES				
573.60.00 Exp Recreation Sports				
572.20.12 Payroll Taxes	0.00	0.00	9,064.00	0.0%
573.60.01 Basketball Expense	0.00	4,624.17	10,359.00	44.64%
573.60.02 Ultimate Frisbee Exp	0.00	0.00	1,535.00	0.0%
573.60.03 Kickball Expense	0.00	0.00	779.00	0.0%
573.60.04 Pickleball Expense	0.00	0.00	719.00	0.0%
573.60.05 NFL Flag Football Exp	0.00	0.00	12,063.00	0.0%
573.60.06 Volleyball Expense	0.00	0.00	5,328.00	0.0%
573.60.10 Salary & Wages				
Basketball	2,174.71	3,242.75	7,917.00	40.96%
Kickball	0.00	0.00	869.00	0.0%
NFL Flag Football	0.00	0.00	5,043.00	0.0%
Pickleball	0.00	0.00	1,608.00	0.0%
Sick Pay	0.00	0.00	479.00	0.0%
Training Recreation	0.00	0.00	0.00	0.0%
Ultimate Frisbee	0.00	0.00	985.00	0.0%
Volleyball	0.00	0.00	1,707.00	0.0%
Total 573.60.10 Salary & Wages	2,174.71	3,242.75	18,608.00	17.43%
Total 573.60.00 Exp Recreation Sports	2,174.71	7,866.92	58,455.00	13.46%
576.20 NWPPRD Expenses				
576.20.10 Salary & Wages				
100101 Director	6,363.63	10,909.08	80,000.00	13.64%
100102 Recreation Manager	2,197.65	6,175.00	52,744.00	11.71%
100103 Business Manager	4,395.30	7,862.15	52,744.00	14.91%
100104 Client Service Spc	5,688.53	9,639.45	71,889.00	13.41%
100107 BOC/Dir Admin Asst	0.00	0.00	28,800.00	0.0%
200201 Aerobics Inst JVMP	657.84	1,222.32	13,608.00	8.98%
200207 Lifeguard Training Instr				
Junior Lifeguard Instructor Aid	0.00	0.00	1,575.00	0.0%
Total 200207 Lifeguard Training Instr	0.00	0.00	1,575.00	0.0%
200208 Kayak Inst JVMP	0.00			

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	Feb 22	Jan - Feb 22	Budget	% of Budget
Recreation Aid- Kayak	0.00	0.00	1,820.00	0.0%
200208 Kayak Inst JVMP - Other	0.00	0.00	2,212.00	0.0%
Total 200208 Kayak Inst JVMP	0.00	0.00	4,032.00	0.0%
200210 Private Lessons	0.00	0.00	5,734.00	0.0%
200211 WSI Instructor	883.08	1,934.47	54,405.00	3.56%
200221 Training				
200222 Training CSS	0.00	0.00	1,825.00	0.0%
200221 Training - Other	39.41	569.04	23,329.00	2.44%
Total 200221 Training	39.41	569.04	25,154.00	2.26%
200223 Training - Swim Instruct	0.00	0.00	29,705.00	0.0%
300301 Lifeguard	10,539.11	18,784.10	146,445.00	12.83%
300305 Head Lifeguard	1,480.19	2,330.19	10,500.00	22.19%
500501 Director of Maintenance	5,349.34	10,830.41	64,192.00	16.87%
500502 Janitorial Staff	1,844.24	3,358.06	22,553.00	14.89%
500503 Clover Valley Park	0.00	0.00	4,027.00	0.0%
500505 Shut Down Maintenance	0.00	83.10	1,858.00	4.47%
500506 Maintenance Assistant	0.00	0.00	0.00	0.0%
Unemployment Paid to ESD	0.00	0.00	7,182.00	0.0%
Total 576.20.10 Salary & Wages	39,438.32	73,697.37	677,147.00	10.88%
576.20.11 Payroll Benefits				
20.112 Sick Pay				
Business Manager	0.00	0.00	1,013.00	0.0%
Director	0.00	0.00	3,000.00	0.0%
Maintenance Supervisor	0.00	0.00	1,234.00	0.0%
Part Time Staff	112.00	561.21	8,165.00	6.87%
Recreation Manager	0.00	0.00	1,013.00	0.0%
Total 20.112 Sick Pay	112.00	561.21	14,425.00	3.89%
20.113 Vacation				
Business Manager	0.00	304.00	2,027.00	15.0%
Director	0.00	2,121.21	3,334.00	63.62%
Director of Maintenance	0.00	0.00	2,469.00	0.0%
Recreation Manager	1,439.37	1,439.37	2,027.00	71.01%
Total 20.113 Vacation	1,439.37	3,864.58	9,857.00	39.21%
Total 576.20.11 Payroll Benefits	1,551.37	4,425.79	24,282.00	18.23%
576.20.12 Payroll Taxes	6,069.16	11,218.97	94,801.00	11.83%
576.20.20 Personnel Benefits				
Cell phone	0.00	0.00	2,880.00	0.0%
Emp Award Program	0.00	0.00	1,200.00	0.0%
Emp Uniforms	0.00	0.00	2,534.00	0.0%
Total 576.20.20 Personnel Benefits	0.00	0.00	6,614.00	0.0%
576.20.30 Minor Purchases				
20.31 JVMP				
Aerobic supplies	0.00	0.00	1,744.00	0.0%
Aquatics Equipment	187.58	187.58	2,009.00	9.34%

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	Feb 22	Jan - Feb 22	Budget	% of Budget
ARC Course Equipment	0.00	0.00	7.00	0.0%
Cleaning & Sanitation	83.36	83.36	2,500.00	3.33%
COVID PPE & Cleaning Supply	0.00	174.23		
First Aide supplies	0.00	77.42	307.00	25.22%
Junior Lifeguard Supplies	0.00	0.00	1,406.00	0.0%
Kayak Equipment	0.00	0.00	4,458.00	0.0%
Office Equipment	21.67	87.54	3,064.00	2.86%
Office supplies	0.00	115.93	1,000.00	11.59%
Pool Chemicals	0.00	6,066.26	30,800.00	19.7%
Retail Expense	0.00	0.00	400.00	0.0%
Swim School Supplies	0.00	0.00	515.00	0.0%
Total 20.31 JVMP	292.61	6,792.32	48,210.00	14.09%
20.33 Vehicle Maintenance				
Repair	0.00	0.00	125.00	0.0%
Routine Maintenance	0.00	0.00	500.00	0.0%
Total 20.33 Vehicle Maintenance	0.00	0.00	625.00	0.0%
20.34 Concession Expense	0.00	0.00	1,200.00	0.0%
20.35 Sm Tools/Equip	0.00	0.00	4,000.00	0.0%
Total 576.20.30 Minor Purchases	292.61	6,792.32	54,035.00	12.57%
576.20.40 JVMPool Other Svcs				
20.41 Professional Services				
ARC Classes & Fees	0.00	0.00	7,375.00	0.0%
Bank Fees	0.00	0.00	500.00	0.0%
Copy Machine Maint	0.00	0.00	971.00	0.0%
Credit Card Processing	815.83	1,828.25	6,778.00	26.97%
Dues & Memberships	0.00	0.00	935.00	0.0%
Emp Background Checks	0.00	25.00	500.00	5.0%
HVAC PMS	0.00	0.00	8,224.00	0.0%
IT Service Contract	462.83	925.66	4,966.00	18.64%
JVMP Landscape Maint	0.00	0.00	2,200.00	0.0%
Legal	660.00	660.00	8,000.00	8.25%
Payroll Processing	0.00	134.99	8,700.00	1.55%
Pest Control	0.00	99.10	400.00	24.78%
POS System	0.00	140.00	1,680.00	8.33%
Security System - Annual	62.89	122.79	719.00	17.08%
Storage Unit	0.00	130.00	1,560.00	8.33%
Web Hosting	0.00	0.00	350.00	0.0%
Total 20.41 Professional Services	2,001.55	4,065.79	53,858.00	7.55%
20.42 Communication				
Advertising	0.00	0.00	4,500.00	0.0%
Email	0.00	131.71	836.00	15.76%
Internet Service	182.52	363.41	2,171.00	16.74%
Phone Service	0.00	229.23	2,640.00	8.68%
Postage	0.00	9.24	300.00	3.08%

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	Feb 22	Jan - Feb 22	Budget	% of Budget
Virtual Meeting	0.00	32.65	185.00	17.65%
Total 20.42 Communication	182.52	766.24	10,632.00	7.21%
20.43 Travel	0.00	0.00	650.00	0.0%
20.46 Insurance	0.00	0.00	81,199.00	0.0%
20.47 Utilities				
Boiler	0.00	8,084.08	48,586.00	16.64%
Electricity	3,186.92	3,186.92	37,852.00	8.42%
Garbage	0.00	0.00	300.00	0.0%
Patron Water	1,265.49	2,510.48	15,452.00	16.25%
Pool Water/Garbage	1,349.20	2,538.37	13,071.00	19.42%
Spa Boiler	0.00	1,164.37	5,035.00	23.13%
Total 20.47 Utilities	5,801.61	17,484.22	120,296.00	14.53%
20.48 NWPRD Repair & Maint	144,727.48	150,857.80	185,491.00	81.33%
Total 576.20.40 JVMPool Other Svcs	152,713.16	173,174.05	452,126.00	38.3%
576.20.50 Intergovernmental				
Clean Water Utility	0.00	0.00	166.00	0.0%
Election services	0.00	11,737.42		
Refunds	760.00	1,160.00	3,000.00	38.67%
Unclaimed Property Account	0.00	0.00	0.00	0.0%
Water Rec Facility Permit	0.00	0.00	825.00	0.0%
Total 576.20.50 Intergovernmental	760.00	12,897.42	3,991.00	323.16%
576.80.00 General Parks				
576.80.33 Vehicle Maintenance				
Fuel Expense	0.00	0.00	504.00	0.0%
Repair	0.00	0.00	125.00	0.0%
Routine Maintenance	0.00	0.00	500.00	0.0%
Total 576.80.33 Vehicle Maintenance	0.00	0.00	1,129.00	0.0%
576.80.35 Sm Tools/Equipment	0.00	0.00	600.00	0.0%
576.80.47 Utilities				
CVP Water	46.06	85.44	733.00	11.66%
Dump Fees	0.00	0.00	200.00	0.0%
Garbage	119.78	119.78	1,440.00	8.32%
Total 576.80.47 Utilities	165.84	205.22	2,373.00	8.65%
576.80.48 CVP Repair & Maint				
Clover Valley Ball Fields	0.00	0.00	7,500.00	0.0%
Clover Valley Dog Park	0.00	230.35	5,000.00	4.61%
Volunteer Event Food	0.00	0.00	400.00	0.0%
Total 576.80.48 CVP Repair & Maint	0.00	230.35	12,900.00	1.79%
80.40 Non Aquatic Rec Prog				
Special Events/Programs	0.00	0.00	2,400.00	0.0%
Total 80.40 Non Aquatic Rec Prog	0.00	0.00	2,400.00	0.0%
80.41 Professional Services				
Landscape Maint	0.00	0.00	4,900.00	0.0%
Legal	0.00	0.00	200.00	0.0%

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

	Feb 22	Jan - Feb 22	Budget	% of Budget
Porta-Potty	225.00	462.50	4,740.00	9.76%
Total 80.41 Professional Services	225.00	462.50	9,840.00	4.7%
Total 576.80.00 General Parks	390.84	898.07	29,242.00	3.07%
Total 576.20 NWPPRD Expenses	201,215.46	283,103.99	1,342,238.00	21.09%
Total 570.00 RECREATION SERVICES	203,390.17	290,970.91	1,400,693.00	20.77%
Total Expense	203,390.17	290,970.91	1,400,693.00	20.77%
Net Ordinary Income	-180,262.67	-246,112.72	0.00	100.0%
	-180,262.67	-246,112.72	0.00	100.0%