

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

Ordinary Income/Expense	May 2022	Jan - May 22	Budget	% of Budget
<b>Income</b>				
310.00 LEVIES	51,131.05	495,442.35	891,074.00	55.6%
340.00 JVMP Revenue				
347.30 Fees				
31 Daily Admission	8,694.45	35,821.97	85,577.00	41.86%
33 Passes	1,813.65	16,331.92	7,776.00	210.03%
34 Punch Cards	3,350.47	12,419.90	32,650.00	38.04%
36 Kayak Lessons		0.00	12,816.00	0.0%
37 ARC Classes				
304 Jr. Lifeguarding		0.00	5,400.00	0.0%
37 ARC Classes - Other	855.00	855.00		
<b>Total 37 ARC Classes</b>		855.00	5,400.00	15.83%
38 Aerobics				
Water Volleyball		0.00	12,338.00	0.0%
38 Aerobics - Other	1,271.42	5,974.13	23,990.00	24.9%
<b>Total 38 Aerobics</b>	1,271.42	5,974.13	36,328.00	16.45%
39 Swim Lessons				
Private	450.00	4,334.99	10,500.00	41.29%
Youth	10,604.00	29,590.00	220,080.00	13.45%
<b>Total 39 Swim Lessons</b>	11,054.00	33,924.99	230,580.00	14.71%
<b>Total 347.30 Fees</b>	27,038.99	105,327.91	411,127.00	25.62%
<b>Total 340.00 JVMP Revenue</b>	27,038.99	105,327.91	411,127.00	25.62%
350.00 Recreation Revenue				
347.60.01 Basketball		2,770.00	22,400.00	12.37%
347.60.02 Ultimate Frisbee		0.00	3,600.00	0.0%
347.60.03 Kickball		0.00	2,704.00	0.0%
347.60.04 Pickleball		0.00	3,264.00	0.0%
347.60.05 NFL Flag Football		0.00	24,320.00	0.0%
347.60.06 Volleyball		0.00	9,120.00	0.0%
Special Events/Programs		599.63	4,500.00	13.33%
<b>Total 350.00 Recreation Revenue</b>		3,369.63	69,908.00	4.82%
360.00 Miscellaneous Revenue				
362.00 Rents & Concessions				
BHBC		3,692.10	12,903.00	28.61%
Candy&Snacks	100.00	100.00	2,600.00	3.85%
Lockers	36.71	36.71	1,800.00	2.04%
Open Swim Party Rental	725.45	2,614.38	3,900.00	67.04%
Pool Group Rentals		0.00	3,400.00	0.0%
Private Party Rental	303.04	2,800.84	2,700.00	103.74%
Retail	5.51	39.75	800.00	4.97%
Viewing Room Rental		0.00	158.00	0.0%
<b>Total 362.00 Rents &amp; Concessions</b>	1,170.88	9,283.78	28,261.00	32.85%
367.00 Contributions/Donations		2.10		

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	May 2022	<u>Jan - May 22</u>	<u>Budget</u>	<u>% of Budget</u>
<b>369.00 Other Misc Revenues</b>				
Cashier over/short	-0.25	1.48		
<b>Total 369.00 Other Misc Revenues</b>	-0.25	1.48		
<b>Other Misc Revenues</b>	227.72	229.56		
<b>Prepaid Accounts</b>	128.55	280.07		
<b>Total 360.00 Miscellaneous Revenue</b>	1,526.79	9,796.99	28,261.00	34.67%
<b>361.40.00 Interest</b>				
Int Investment Capital Fund	2.20	9.04	23.00	39.3%
Int Investment Reserve Fund	28.42	116.64	298.00	39.14%
Interest Investment Bond Fund	0.16	0.64	2.00	32.0%
<b>Total 361.40.00 Interest</b>	30.78	126.32	323.00	39.11%
<b>Total Income</b>	79,727.61	614,063.20	1,400,693.00	43.84%
<b>Gross Profit</b>	79,727.61	614,063.20	1,400,693.00	43.84%
<b>Expense</b>				
<b>570.00 RECREATION SERVICES</b>				
<b>573.60.00 Exp Recreation Sports</b>				
572.20.12 Payroll Taxes		0.00	9,064.00	0.0%
573.60.01 Basketball Expense		7,547.31	10,359.00	72.86%
573.60.02 Ultimate Frisbee Exp		0.00	1,535.00	0.0%
573.60.03 Kickball Expense		0.00	779.00	0.0%
573.60.04 Pickleball Expense		0.00	719.00	0.0%
573.60.05 NFL Flag Football Exp		0.00	12,063.00	0.0%
573.60.06 Volleyball Expense		0.00	5,328.00	0.0%
<b>573.60.10 Salary &amp; Wages</b>				
Basketball		5,475.63	7,917.00	69.16%
Kickball		0.00	869.00	0.0%
NFL Flag Football		0.00	5,043.00	0.0%
Pickleball		0.00	1,608.00	0.0%
Sick Pay		0.00	479.00	0.0%
Training Recreation		0.00	0.00	0.0%
Ultimate Frisbee		0.00	985.00	0.0%
Volleyball		0.00	1,707.00	0.0%
<b>Total 573.60.10 Salary &amp; Wages</b>		5,475.63	18,608.00	29.43%
<b>Total 573.60.00 Exp Recreation Sports</b>		13,022.94	58,455.00	22.28%
<b>576.20 NWPPRD Expenses</b>				
<b>576.20.10 Salary &amp; Wages</b>				
100101 Director	6,666.66	30,909.06	80,000.00	38.64%
100102 Recreation Manager	4,395.30	16,896.97	52,744.00	32.04%
100103 Business Manager	4,395.30	21,048.05	52,744.00	39.91%
100104 Client Service Spc	6,310.22	27,635.53	71,889.00	38.44%
100107 BOC/Dir Admin Asst		0.00	28,800.00	0.0%
100108 Rec Aide Advertising	20.29	20.29		
200201 Aerobics Inst JVMP	606.47	3,054.51	13,608.00	22.45%
200207 Lifeguard Training Instr				

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	May 2022	Jan - May 22	Budget	% of Budget
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	19.00	19.00	2,212.00	0.86%
<b>Total 200208 Kayak Inst JVMP</b>	<b>19.00</b>	<b>19.00</b>	<b>4,032.00</b>	<b>0.47%</b>
<b>200210 Private Lessons</b>	<b>481.11</b>	<b>1,078.82</b>	<b>5,734.00</b>	<b>18.81%</b>
<b>200211 WSI Instructor</b>				
Recreation Aide- Swim Lessons	371.09	400.79		
200211 WSI Instructor - Other	2,032.40	5,797.60	54,405.00	10.66%
<b>Total 200211 WSI Instructor</b>	<b>2,403.49</b>	<b>6,198.39</b>	<b>54,405.00</b>	<b>11.39%</b>
<b>200221 Training</b>				
200222 Training CSS	88.10	128.96	1,825.00	7.07%
200221 Training - Other	2,479.84	3,893.06	23,329.00	16.69%
<b>Total 200221 Training</b>	<b>2,567.94</b>	<b>4,022.02</b>	<b>25,154.00</b>	<b>15.99%</b>
<b>200223 Training - Swim Instruct</b>		0.00	29,705.00	0.0%
<b>300301 Lifeguard</b>	10,981.37	51,369.00	146,445.00	35.08%
<b>300305 Head Lifeguard</b>	1,700.68	7,847.37	10,500.00	74.74%
<b>500501 Director of Maintenance</b>	5,349.34	26,878.43	64,192.00	41.87%
<b>500502 Janitorial Staff</b>	1,968.32	9,078.52	22,553.00	40.25%
<b>500503 Clover Valley Park</b>		0.00	4,027.00	0.0%
<b>500505 Shut Down Maintenance</b>		83.10	1,858.00	4.47%
<b>500506 Maintenance Assistant</b>		0.00	0.00	0.0%
<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>47,865.49</b>	<b>206,139.06</b>	<b>677,147.00</b>	<b>30.44%</b>
<b>576.20.11 Payroll Benefits</b>				
<b>20.111 Retirement</b>				
Executive Director		466.66		
<b>Total 20.111 Retirement</b>		<b>466.66</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	98.50	1,147.49	8,165.00	14.05%
Recreation Manager		0.00	1,013.00	0.0%
<b>Total 20.112 Sick Pay</b>	<b>98.50</b>	<b>1,147.49</b>	<b>14,425.00</b>	<b>7.96%</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		1,439.37	2,027.00	71.01%
<b>Total 20.113 Vacation</b>		<b>3,864.58</b>	<b>9,857.00</b>	<b>39.21%</b>
<b>Total 576.20.11 Payroll Benefits</b>	<b>98.50</b>	<b>5,478.73</b>	<b>24,282.00</b>	<b>22.56%</b>
<b>576.20.12 Payroll Taxes</b>		<b>26,638.62</b>	<b>94,801.00</b>	<b>28.1%</b>

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	May 2022	Jan - May 22	Budget	% of Budget
<b>576.20.20 Personnel Benefits</b>				
Cell phone	720.00	720.00	2,880.00	25.0%
Emp Award Program		0.00	1,200.00	0.0%
Emp Uniforms		1,456.56	2,534.00	57.48%
<b>Total 576.20.20 Personnel Benefits</b>	720.00	2,176.56	6,614.00	32.91%
<b>576.20.30 Minor Purchases</b>				
<b>20.31 JVMP</b>				
Aerobic supplies		0.00	1,744.00	0.0%
Aquatics Equipment	5,675.87	5,863.45	2,009.00	291.86%
ARC Course Equipment		0.00	7.00	0.0%
Cleaning & Sanitation	9.78	156.75	2,500.00	6.27%
COVID PPE & Cleaning Supply		174.23		
First Aide supplies		77.42	307.00	25.22%
Junior Lifeguard Supplies		0.00	1,406.00	0.0%
Kayak Equipment		0.00	4,458.00	0.0%
Office Equipment		87.54	3,064.00	2.86%
Office supplies		309.66	1,000.00	30.97%
Pool Chemicals	2,484.76	16,982.84	30,800.00	55.14%
Retail Expense		0.00	400.00	0.0%
Swim School Supplies		0.00	515.00	0.0%
<b>Total 20.31 JVMP</b>	8,170.41	23,651.89	48,210.00	49.06%
<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>		0.00	625.00	0.0%
<b>20.34 Concession Expense</b>		0.00	1,200.00	0.0%
<b>20.35 Sm Tools/Equip</b>		27.09	4,000.00	0.68%
<b>Minor Purchases - Other</b>		726.37		
<b>Total 576.20.30 Minor Purchases</b>	8,170.41	24,405.35	54,035.00	45.17%
<b>576.20.40 JVMPool Other Svcs</b>				
<b>20.41 Professional Services</b>				
ARC Classes & Fees		205.00	7,375.00	2.78%
Bank Fees		68.01	500.00	13.6%
Computer Maintenance	485.97	485.97		
Copy Machine Maint	156.57	221.33	971.00	22.79%
Credit Card Processing	1,136.60	3,790.87	6,778.00	55.93%
Dues & Memberships		120.00	935.00	12.83%
Emp Background Checks		100.00	500.00	20.0%
HVAC PMS		1,754.09	8,224.00	21.33%
IT Service Contract	925.66	2,314.15	4,966.00	46.6%
JVMP Landscape Maint	380.45	869.60	2,200.00	39.53%
Legal		1,444.00	8,000.00	18.05%
Payroll Processing	575.00	2,704.97	8,700.00	31.09%
Pest Control	113.26	311.46	400.00	77.87%

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	May 2022	Jan - May 22	Budget	% of Budget
POS System		560.00	1,680.00	33.33%
Security System - Annual		248.57	719.00	34.57%
Storage Unit		520.00	1,560.00	33.33%
Web Hosting		226.76	350.00	64.79%
<b>Total 20.41 Professional Services</b>	<b>3,773.51</b>	<b>15,944.78</b>	<b>53,858.00</b>	<b>29.61%</b>
<b>20.42 Communication</b>				
Advertising	15.88	237.28	4,500.00	5.27%
Email		551.50	836.00	65.97%
Internet Service	182.52	910.97	2,171.00	41.96%
Phone Service		687.98	2,640.00	26.06%
Postage		66.84	300.00	22.28%
Virtual Meeting		130.60	185.00	70.6%
<b>Total 20.42 Communication</b>		<b>2,585.17</b>	<b>10,632.00</b>	<b>24.32%</b>
<b>20.43 Travel</b>		<b>0.00</b>	<b>650.00</b>	<b>0.0%</b>
<b>20.46 Insurance</b>		<b>26,768.40</b>	<b>81,199.00</b>	<b>32.97%</b>
<b>20.47 Utilities</b>				
Boiler	5,421.39	24,870.35	48,586.00	51.19%
Electricity	3,649.70	14,811.62	37,852.00	39.13%
Garbage		0.00	300.00	0.0%
Patron Water	1,154.79	5,365.05	15,452.00	34.72%
Pool Water/Garbage	1,471.13	6,410.64	13,071.00	49.05%
Spa Boiler	714.04	3,533.50	5,035.00	70.18%
<b>Total 20.47 Utilities</b>	<b>12,411.05</b>	<b>54,991.16</b>	<b>120,296.00</b>	<b>45.71%</b>
<b>20.48 NWPRD Repair &amp; Maint</b>	<b>87.10</b>	<b>165,179.52</b>	<b>185,491.00</b>	<b>89.05%</b>
<b>Total 576.20.40 JVMPool Other Svcs</b>	<b>16,470.06</b>	<b>265,469.03</b>	<b>452,126.00</b>	<b>58.72%</b>
<b>576.20.50 Intergovernmental</b>				
Business Tax		2,719.93		
Clean Water Utility		78.26	166.00	47.15%
Election services		11,737.42		
Refunds	59.50	1,344.50	3,000.00	44.82%
Unclaimed Property Account		0.00	0.00	0.0%
Water Rec Facility Permit	815.00	815.00	825.00	98.79%
<b>Total 576.20.50 Intergovernmental</b>	<b>874.50</b>	<b>16,695.11</b>	<b>3,991.00</b>	<b>418.32%</b>
<b>576.80.00 General Parks</b>				
<b>576.80.33 Vehicle Maintenance</b>				
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>
<b>576.80.35 Sm Tools/Equipment</b>		<b>208.84</b>	<b>600.00</b>	<b>34.81%</b>
<b>576.80.47 Utilities</b>				
CVP Water	46.06	223.62	733.00	30.51%
Dump Fees		0.00	200.00	0.0%
Garbage	126.36	484.31	1,440.00	33.63%

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	May 2022	Jan - May 22	Budget	% of Budget
<b>Total 576.80.47 Utilities</b>	172.42	707.93	2,373.00	29.83%
<b>576.80.48 CVP Repair &amp; Maint</b>				
Clover Valley Ball Fields		1,136.92	7,500.00	15.16%
Clover Valley Dog Park	841.96	2,209.22	5,000.00	44.18%
Volunteer Event Food		24.49	400.00	6.12%
<b>Total 576.80.48 CVP Repair &amp; Maint</b>	841.96	3,370.63	12,900.00	26.13%
<b>80.40 Non Aquatic Rec Prog</b>				
Special Events/Programs		78.35	2,400.00	3.27%
<b>Total 80.40 Non Aquatic Rec Prog</b>		78.35	2,400.00	3.27%
<b>80.41 Professional Services</b>				
Landscape Maint	1,793.55	2,282.70	4,900.00	46.59%
Legal		0.00	200.00	0.0%
Porta-Potty	225.00	1,137.50	4,740.00	24.0%
<b>Total 80.41 Professional Services</b>	2,018.55	3,420.20	9,840.00	34.76%
<b>Total 576.80.00 General Parks</b>	3,241.77	7,785.95	29,242.00	26.63%
<b>Total 576.20 NWPPRD Expenses</b>	84,323.16	554,788.41	1,342,238.00	41.33%
<b>Total 570.00 RECREATION SERVICES</b>	84,323.16	567,811.35	1,400,693.00	40.54%
<b>Total Expense</b>	84,323.16	567,811.35	1,400,693.00	40.54%
<b>Net Ordinary Income</b>	-4,595.55	46,251.85	0.00 *	100.0%
	-4,595.55	46,251.85	0.00	100.0%

\* Auto-calculated based on approved budget revenue/expenses.