

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

Cash Basis

	Jan - Dec 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>310.00 LEVIES</b>				
311.00 General Property Taxes	884,413.59	890,883.63	-6,470.04	99.3%
312.00 Timber Harvest Taxes	263.06			
<b>Total 310.00 LEVIES</b>	884,676.65	890,883.63	-6,206.98	99.3%
334.04.20 State Grant	84,420.01	100,000.00	-15,579.99	84.4%
<b>340.00 JVMP Revenue</b>				
<b>347.30 Fees</b>				
31 Daily Admission	72,019.31	42,135.00	29,884.31	170.9%
33 Passes	1,917.45			
34 Punch Cards	30,405.37	2,005.00	28,400.37	1,516.5%
36 Kayak Lessons	10,500.00			
38 Aerobics	14,498.61	9,435.00	5,063.61	153.7%
<b>39 Swim Lessons</b>				
Private	0.00	8,100.00	-8,100.00	0.0%
Youth	100,713.00			
<b>Total 39 Swim Lessons</b>	100,713.00	8,100.00	92,613.00	1,243.4%
<b>Total 347.30 Fees</b>	230,053.74	61,675.00	168,378.74	373.0%
<b>Total 340.00 JVMP Revenue</b>	230,053.74	61,675.00	168,378.74	373.0%
<b>350.00 Recreation Revenue</b>				
347.60.01 Basketball	25,912.00	28,000.00	-2,088.00	92.5%
347.60.02 Ultimate Frisbee	0.00	3,000.00	-3,000.00	0.0%
347.60.03 Kickball	10,500.00	18,200.00	-7,700.00	57.7%
347.60.04 Pickleball	5,000.00	8,000.00	-3,000.00	62.5%
347.60.05 NFL Flag Football	0.00	32,400.00	-32,400.00	0.0%
Special Events/Programs	120.30			
<b>Total 350.00 Recreation Revenue</b>	41,532.30	89,600.00	-48,067.70	46.4%
<b>360.00 Miscellaneous Revenue</b>				
<b>362.00 Rents &amp; Concessions</b>				
BHBC	13,401.64	18,768.00	-5,366.36	71.4%
Candy&Snacks	0.00	500.00	-500.00	0.0%
Open Swim Party Rental	1,074.42			
Pool Group Rentals	265.39	5,304.00	-5,038.61	5.0%
Private Party Rental	1,239.72	2,700.00	-1,460.28	45.9%

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Retail	227.74	400.00	-172.26	56.9%
Viewing Room Rental	50.51	540.00	-489.49	9.4%
<b>Total 362.00 Rents &amp; Concessions</b>	16,259.42	28,212.00	-11,952.58	57.6%
<b>367.00 Contributions/Donations</b>	337.12			
<b>369.00 Other Misc Revenues</b>				
Cashier over/short	15.92			
<b>Total 369.00 Other Misc Revenues</b>	15.92			
Other Misc Revenues	39.99			
Prepaid Accounts	2,568.05			
Training Fee	1,561.76			
<b>360.00 Miscellaneous Revenue - Other</b>	0.00	500.00	-500.00	0.0%
<b>Total 360.00 Miscellaneous Revenue</b>	20,782.26	28,712.00	-7,929.74	72.4%
<b>361.40.00 Interest</b>				
Int Investment Capital Fund	19.12	14.21	4.91	134.6%
Int Investment Reserve Fund	246.51	2,570.07	-2,323.56	9.6%
Interest Investment Bond Fund	1.36	199.26	-197.90	0.7%
Investment Other	0.00	0.00	0.00	0.0%
<b>Total 361.40.00 Interest</b>	266.99	2,783.54	-2,516.55	9.6%
<b>370.00 Refunds</b>	20.00			
<b>918.00.0 Intergovernmental Loan</b>	0.00	260,000.00	-260,000.00	0.0%
<b>Total Income</b>	1,261,751.95	1,433,654.17	-171,902.22	88.0%
<b>Gross Profit</b>	1,261,751.95	1,433,654.17	-171,902.22	88.0%
<b>Expense</b>				
<b>570.00 RECREATION SERVICES</b>				
<b>573.60.00 Exp Recreation Sports</b>				
<b>541.60.41 Non-Aquatic Prof Svc</b>				
Legal	0.00	900.00	-900.00	0.0%
<b>Total 541.60.41 Non-Aquatic Prof Svc</b>	0.00	900.00	-900.00	0.0%
572.20.12 Payroll Taxes	0.00	11,904.86	-11,904.86	0.0%
573.60.01 Basketball Expense	0.00	7,810.16	-7,810.16	0.0%
573.60.02 Ultimate Frisbee Exp	0.00	1,197.60	-1,197.60	0.0%
573.60.03 Kickball Expense	193.17	1,198.49	-1,005.32	16.1%
573.60.04 Pickleball Expense	0.00	838.17	-838.17	0.0%
573.60.05 NFL Flag Football Exp	0.00	10,284.58	-10,284.58	0.0%

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	Jan - Dec 21	Budget	\$ Over Budget	% of Budget
<b>573.60.10 Salary &amp; Wages</b>				
Basketball	66.54	8,218.32	-8,151.78	0.8%
Kickball	252.99	6,319.91	-6,066.92	4.0%
NFL Flag Football	0.00	6,209.10	-6,209.10	0.0%
Pickleball	324.86	2,823.10	-2,498.24	11.5%
Sick Pay	0.00	648.19	-648.19	0.0%
Ultimate Frisbee	0.00	1,020.00	-1,020.00	0.0%
<b>Total 573.60.10 Salary &amp; Wages</b>	644.39	25,238.62	-24,594.23	2.6%
<b>573.60.00 Exp Recreation Sports - Other</b>	21.78			
<b>Total 573.60.00 Exp Recreation Sports</b>	859.34	59,372.48	-58,513.14	1.4%
<b>576.20 NWPPRD Expenses</b>				
<b>576.20.10 Salary &amp; Wages</b>				
100101 Director	78,383.75	80,000.00	-1,616.25	98.0%
100102 Recreation Manager	26,010.82	42,712.00	-16,701.18	60.9%
100103 Business Manager	20,859.64			
100104 Client Service Spc	49,332.42	34,216.00	15,116.42	144.2%
100105 Dir of Finance & Admin	6,360.44	40,128.00	-33,767.56	15.9%
100106 Dir of Client Services	6,540.75			
100107 BOC/Dir Admin Asst	8,448.00	15,600.00	-7,152.00	54.2%
200201 Aerobics Inst JVMP	3,592.74	3,393.00	199.74	105.9%
200208 Kayak Inst JVMP				
Recreation Aid- Kayak	719.05			
200208 Kayak Inst JVMP - Other	3,466.28			
<b>Total 200208 Kayak Inst JVMP</b>	4,185.33			
200210 Private Lessons	0.00	2,160.00	-2,160.00	0.0%
200211 WSI Instructor	13,757.39			
200212 Youth Instructor WSI	4,576.59	1,690.00	2,886.59	270.8%
200221 Training				
200222 Training CSS	156.62	2,688.00	-2,531.38	5.8%
200221 Training - Other	14,727.64	38,822.00	-24,094.36	37.9%
<b>Total 200221 Training</b>	14,884.26	41,510.00	-26,625.74	35.9%
300301 Lifeguard	101,181.51	68,432.00	32,749.51	147.9%
300303 Sr. Lifeguards	2,827.02			
300305 Head Lifeguard	232.90			
500501 Director of Maintenance	26,997.44	38,400.00	-11,402.56	70.3%
500502 Janitorial Staff	4,691.70	10,908.00	-6,216.30	43.0%
500506 Maintenance Assistant	20,266.61	25,792.00	-5,525.39	78.6%
Unemployment Paid to ESD	7,362.19			
<b>Total 576.20.10 Salary &amp; Wages</b>	400,491.50	404,941.00	-4,449.50	98.9%

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<b>576.20.11 Payroll Benefits</b>				
<b>20.111 Retirement</b>				
Executive Director	0.00	5,600.00	-5,600.00	0.0%
<b>Total 20.111 Retirement</b>	0.00	5,600.00	-5,600.00	0.0%
<b>20.112 Sick Pay</b>				
Business Manager	598.50			
Director	151.52	3,000.24	-2,848.72	5.1%
Director of Finance	0.00	1,003.20	-1,003.20	0.0%
Maintenance Supervisor	0.00	956.80	-956.80	0.0%
Part Time Staff	1,012.82	5,202.78	-4,189.96	19.5%
<b>Total 20.112 Sick Pay</b>	1,762.84	10,163.02	-8,400.18	17.3%
<b>20.113 Vacation</b>				
Business Manager	589.00	760.00	-171.00	77.5%
Director	0.00	3,333.60	-3,333.60	0.0%
<b>Total 20.113 Vacation</b>	589.00	4,093.60	-3,504.60	14.4%
<b>Bereavement Leave</b>	456.00			
<b>Total 576.20.11 Payroll Benefits</b>	2,807.84	19,856.62	-17,048.78	14.1%
<b>576.20.12 Payroll Taxes</b>	51,421.76	59,098.35	-7,676.59	87.0%
<b>576.20.20 Personnel Benefits</b>				
Cell phone	840.00	960.00	-120.00	87.5%
Emp Award Program	541.04	240.00	301.04	225.4%
Emp Uniforms	445.34	1,557.59	-1,112.25	28.6%
<b>Total 576.20.20 Personnel Benefits</b>	1,826.38	2,757.59	-931.21	66.2%
<b>576.20.30 Minor Purchases</b>				
<b>20.31 JVMP</b>				
Aerobic supplies	175.83			
Aquatics Equipment	87.86	417.41	-329.55	21.0%
Cleaning & Sanitation	836.67	5,000.00	-4,163.33	16.7%
Event Food	36.30			
First Aide supplies	29.14	500.00	-470.86	5.8%
Kayak Equipment	1,836.51			
Office Equipment	780.71	780.64	0.07	100.0%
Office supplies	814.61	1,000.00	-185.39	81.5%
Pool Chemicals	24,228.86	28,000.00	-3,771.14	86.5%
Retail Expense	0.00	200.00	-200.00	0.0%
<b>Total 20.31 JVMP</b>	28,826.49	35,898.05	-7,071.56	80.3%

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<b>20.33 Vehicle Maintenance</b>				
Fuel Expense	0.00	160.00	-160.00	0.0%
Repair	434.02	250.00	184.02	173.6%
Routine Maitnenace	0.00	60.00	-60.00	0.0%
<b>Total 20.33 Vehicle Maintenance</b>	434.02	470.00	-35.98	92.3%
<b>20.34 Concession Expense</b>	0.00	125.00	-125.00	0.0%
<b>20.35 Sm Tools/Equip</b>	1,287.10	1,200.00	87.10	107.3%
Minor Purchases - Other	433.33	500.00	-66.67	86.7%
<b>576.20.30 Minor Purchases - Other</b>	32.76			
<b>Total 576.20.30 Minor Purchases</b>	31,013.70	38,193.05	-7,179.35	81.2%
<b>576.20.40 JVMPool Other Svcs</b>				
<b>20.41 Professional Services</b>				
Accounting Consultant	0.00	4,800.00	-4,800.00	0.0%
ARC Classes & Fees	566.00	3,680.00	-3,114.00	15.4%
Bank Fees	354.91	500.00	-145.09	71.0%
Computer Maintenance	427.43	4,000.00	-3,572.57	10.7%
Copy Machine Maint	279.81	700.00	-420.19	40.0%
Credit Card Processing	8,712.68	3,650.00	5,062.68	238.7%
Dues & Memberships	478.60	935.00	-456.40	51.2%
Emp Background Checks	289.99	590.00	-300.01	49.2%
HVAC PMS	8,252.45	8,224.13	28.32	100.3%
IT Service Contract	4,430.31	5,100.00	-669.69	86.9%
JVMP Landscape Maint	2,520.70	2,613.60	-92.90	96.4%
Legal	8,935.00	16,000.00	-7,065.00	55.8%
Payroll Processing	8,689.77	8,808.00	-118.23	98.7%
Pest Control	189.49	400.00	-210.51	47.4%
POS System	1,540.00	1,680.00	-140.00	91.7%
Security System - Annual	729.77	912.00	-182.23	80.0%
Security System - Service Calls	0.00	250.00	-250.00	0.0%
Storage Unit	1,290.00	1,440.00	-150.00	89.6%
Training Courses & Tuition	6,098.00	820.00	5,278.00	743.7%
Web Hosting	274.26	350.00	-75.74	78.4%
<b>Total 20.41 Professional Services</b>	54,059.17	65,452.73	-11,393.56	82.6%

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	Jan - Dec 21	Budget	\$ Over Budget	% of Budget
<b>20.42 Communication</b>				
Advertising	2,368.90	3,000.00	-631.10	79.0%
Email	1,085.07	836.52	248.55	129.7%
Internet & Telephone	0.00	4,530.00	-4,530.00	0.0%
Internet Service	2,100.68	2,004.24	96.44	104.8%
Phone Service	3,012.73	2,525.76	486.97	119.3%
Postage	128.15	300.00	-171.85	42.7%
Text Service	490.00	588.00	-98.00	83.3%
Virtual Meeting	326.50	391.80	-65.30	83.3%
20.42 Communication - Other	0.00	0.00	0.00	0.0%
<b>Total 20.42 Communication</b>	9,512.03	14,176.32	-4,664.29	67.1%
<b>20.43 Travel</b>	844.42	1,500.00	-655.58	56.3%
<b>20.46 Insurance</b>	96,337.18	79,200.00	17,137.18	121.6%
<b>20.47 Utilities</b>				
Boiler	48,142.19	75,350.00	-27,207.81	63.9%
Electricity	37,018.56	48,510.00	-11,491.44	76.3%
Garbage	306.75	260.00	46.75	118.0%
Patron Water	13,321.51	21,826.95	-8,505.44	61.0%
Pool Water/Garbage	11,559.33	20,222.40	-8,663.07	57.2%
Spa Boiler	5,273.90	10,000.00	-4,726.10	52.7%
<b>Total 20.47 Utilities</b>	115,622.24	176,169.35	-60,547.11	65.6%
<b>20.48 NWPRD Repair &amp; Maint</b>	274,040.86	363,718.00	-89,677.14	75.3%
<b>Total 576.20.40 JVMPool Other Svcs</b>	550,415.90	700,216.40	-149,800.50	78.6%
<b>576.20.50 Intergovernmental</b>				
Business Tax	11,915.93			
Clean Water Utility	165.52	470.00	-304.48	35.2%
Election services	0.00	9,300.00	-9,300.00	0.0%
Emp Adv Serv	1,080.00	600.00	480.00	180.0%
Gov't Service Fees	105.00			
Refunds	3,836.00	3,000.00	836.00	127.9%
Water Rec Facility Permit	811.00	825.00	-14.00	98.3%
<b>Total 576.20.50 Intergovernmental</b>	17,913.45	14,195.00	3,718.45	126.2%
<b>576.80.00 General Parks</b>				
<b>576.80.33 Vehicle Maintenance</b>				
Fuel Expense	0.00	320.34	-320.34	0.0%
Repair	434.02	250.00	184.02	173.6%
Routine Maintenance	0.00	60.00	-60.00	0.0%
<b>Total 576.80.33 Vehicle Maintenance</b>	434.02	630.34	-196.32	68.9%
<b>576.80.35 Sm Tools/Equipment</b>	658.81	1,200.00	-541.19	54.9%

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<b>576.80.47 Utilities</b>				
CVP Water	672.96	1,100.00	-427.04	61.2%
Dump Fees	709.00	100.00	609.00	709.0%
Garbage	1,427.84	1,423.08	4.76	100.3%
<b>Total 576.80.47 Utilities</b>	2,809.80	2,623.08	186.72	107.1%
<b>576.80.48 CVP Repair &amp; Maint</b>				
Clover Valley Ball Fields	200.00	7,500.00	-7,300.00	2.7%
Clover Valley Dog Park	3,348.41	3,448.00	-99.59	97.1%
Volunteer Event Food	440.95			
576.80.48 CVP Repair & Maint - Other	73.97			
<b>Total 576.80.48 CVP Repair &amp; Maint</b>	4,063.33	10,948.00	-6,884.67	37.1%
<b>80.41 Professional Services</b>				
Landscape Maint	4,456.10	4,356.00	100.10	102.3%
Legal	210.00	900.00	-690.00	23.3%
Porta-Potty	2,805.00	3,660.00	-855.00	76.6%
<b>Total 80.41 Professional Services</b>	7,471.10	8,916.00	-1,444.90	83.8%
<b>Total 576.80.00 General Parks</b>	15,437.06	24,317.42	-8,880.36	63.5%
<b>Total 576.20 NWPPRD Expenses</b>	1,071,327.59	1,263,575.43	-192,247.84	84.8%
<b>Total 570.00 RECREATION SERVICES</b>	1,072,186.93	1,322,947.91	-250,760.98	81.0%
<b>594.71.00 Comprehensive Plan</b>	0.00	31,250.00	-31,250.00	0.0%
<b>Total Expense</b>	1,072,186.93	1,354,197.91	-282,010.98	79.2%
<b>Net Ordinary Income</b>	189,565.02	79,456.26	110,108.76	238.6%
<b>Net Income</b>	<b>189,565.02</b>	<b>79,456.26</b>	<b>110,108.76</b>	<b>238.6%</b>