

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

Cash Basis

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>310.00 LEVIES</b>				
311.00 General Property Taxes	872,003.76	863,550.00	8,453.76	101.0%
312.00 Timber Harvest Taxes	125.14			
<b>Total 310.00 LEVIES</b>	872,128.90	863,550.00	8,578.90	101.0%
337.00.00 Local Grant	2,977.50			
<b>340.00 JVMP Revenue</b>				
<b>347.30 Fees</b>				
31 Daily Admission	26,317.18	106,570.15	-80,252.97	24.7%
33 Passes	3,930.44	14,464.80	-10,534.36	27.2%
34 Punch Cards	3,357.96	8,454.46	-5,096.50	39.7%
36 Kayak Lessons	3,375.00	4,500.00	-1,125.00	75.0%
37 ARC Classes	400.00	5,400.00	-5,000.00	7.4%
38 Aerobics	4,099.96	13,858.00	-9,758.04	29.6%
<b>39 Swim Lessons</b>				
Private	4,205.00	18,000.00	-13,795.00	23.4%
School Group	1,890.00	4,800.00	-2,910.00	39.4%
Youth	10,323.22	93,120.00	-82,796.78	11.1%
<b>Total 39 Swim Lessons</b>	16,418.22	115,920.00	-99,501.78	14.2%
<b>Total 347.30 Fees</b>	57,898.76	269,167.41	-211,268.65	21.5%
<b>Total 340.00 JVMP Revenue</b>	57,898.76	269,167.41	-211,268.65	21.5%
<b>350.00 Recreation Revenue</b>				
Recreation Activities	1,656.82			
Special Events/Programs	0.00	3,000.00	-3,000.00	0.0%
Splash Camp	0.00	2,700.00	-2,700.00	0.0%
<b>Total 350.00 Recreation Revenue</b>	1,656.82	5,700.00	-4,043.18	29.1%
<b>360.00 Miscellaneous Revenue</b>				
<b>362.00 Rents &amp; Concessions</b>				
BHBC	8,432.41	35,824.00	-27,391.59	23.5%
Candy&Snacks	860.25	5,500.00	-4,639.75	15.6%
Lockers	455.42	4,674.45	-4,219.03	9.7%
OHHS	11,475.00	11,475.00	0.00	100.0%
Open Swim Party Rental	1,794.00	8,580.00	-6,786.00	20.9%
Pool Group Rentals	13.80	2,992.00	-2,978.20	0.5%
Private Party Rental	782.00	7,425.00	-6,643.00	10.5%

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Retail	242.77	2,200.00	-1,957.23	11.0%
Viewing Room Rental	44.85	540.00	-495.15	8.3%
<b>Total 362.00 Rents &amp; Concessions</b>	<b>24,100.50</b>	<b>79,210.45</b>	<b>-55,109.95</b>	<b>30.4%</b>
<b>367.00 Contributions/Donations</b>	<b>10.50</b>			
<b>369.00 Other Misc Revenues</b>				
Cashier over/short	6.41			
<b>Total 369.00 Other Misc Revenues</b>	<b>6.41</b>			
<b>Other Misc Revenues</b>	<b>5.99</b>			
Prepaid Accounts	523.55			
<b>Total 360.00 Miscellaneous Revenue</b>	<b>24,646.95</b>	<b>79,210.45</b>	<b>-54,563.50</b>	<b>31.1%</b>
<b>361.40.00 Interest</b>				
Int Investment Capital Fund	3.42			
Int Investment Reserve Fund	44.06			
Interest Investment Bond Fund	0.24			
<b>361.40.00 Interest - Other</b>	<b>0.15</b>			
<b>Total 361.40.00 Interest</b>	<b>47.87</b>			
<b>Total Income</b>	<b>959,356.80</b>	<b>1,217,627.86</b>	<b>-258,271.06</b>	<b>78.8%</b>
<b>Gross Profit</b>	<b>959,356.80</b>	<b>1,217,627.86</b>	<b>-258,271.06</b>	<b>78.8%</b>
<b>Expense</b>				
<b>570.00 RECREATION SERVICES</b>				
<b>573.60.00 Exp Recreation Sports</b>				
573.60.03 Kickball Expense	63.04			
<b>Total 573.60.00 Exp Recreation Sports</b>	<b>63.04</b>			
<b>576.20 NWPPRD Expenses</b>				
<b>576.20.10 Salary &amp; Wages</b>				
100101 Director	58,330.54	66,000.00	-7,669.46	88.4%
100102 Recreaton Manager	9,854.92	36,404.00	-26,549.08	27.1%
100104 Client Service Spc	27,816.75	74,368.00	-46,551.25	37.4%
100105 Dir of Finance & Admin	14,362.56	9,500.00	4,862.56	151.2%
100106 Dir of Client Services	18,246.87	28,500.00	-10,253.13	64.0%
100107 BOC/Dir Admin Asst	8,624.10	15,000.00	-6,375.90	57.5%
200201 Aerobics Inst JVMP	1,621.74	4,200.00	-2,578.26	38.6%
200207 Lifeguard Training Instr	71.52	2,184.00	-2,112.48	3.3%
<b>200208 Kayak Inst JVMP</b>	<b>57.00</b>	<b>1,972.00</b>	<b>-1,915.00</b>	<b>2.9%</b>

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

Cash Basis

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
200210 Private Lessons	1,036.32	5,040.00	-4,003.68	20.6%
200212 Youth Instructor WSI	4,663.45	21,714.00	-17,050.55	21.5%
200214 Recreation Leader	469.96			
200221 Training				
200222 Training CSS	880.81	2,688.00	-1,807.19	32.8%
200221 Training - Other	2,813.45	14,780.00	-11,966.55	19.0%
<b>Total 200221 Training</b>	<b>3,694.26</b>	<b>17,468.00</b>	<b>-13,773.74</b>	<b>21.1%</b>
300301 Lifeguard	43,398.08	133,898.00	-90,499.92	32.4%
300303 Sr. Lifeguards	2,749.90	10,203.00	-7,453.10	27.0%
500501 Director of Maintenance	25,313.42	38,000.00	-12,686.58	66.6%
500502 Janitorial Staff	5,805.28	21,600.00	-15,794.72	26.9%
500505 Shut Down Maintenance	2,089.99	2,240.00	-150.01	93.3%
500506 Maintenance Assistant	14,611.89	15,500.00	-888.11	94.3%
500507 Deck Coordinator (COVID)	1,311.27			
Unemployment Paid to ESD	4,469.71			
<b>Total 576.20.10 Salary &amp; Wages</b>	<b>248,599.53</b>	<b>503,791.00</b>	<b>-255,191.47</b>	<b>49.3%</b>
576.20.11 Payroll Benefits				
20.111 Retirement				
Executive Director	0.00	1,980.00	-1,980.00	0.0%
<b>Total 20.111 Retirement</b>	<b>0.00</b>	<b>1,980.00</b>	<b>-1,980.00</b>	<b>0.0%</b>
20.112 Sick Pay	346.50	4,530.00	-4,183.50	7.6%
20.113 Vacation				
Business Manager	0.00	190.00	-190.00	0.0%
Director	909.09	2,750.00	-1,840.91	33.1%
Director of Client Services	266.00	570.00	-304.00	46.7%
Director of Maintenance	0.00	760.00	-760.00	0.0%
Recreation Manager	0.00	760.00	-760.00	0.0%
<b>Total 20.113 Vacation</b>	<b>1,175.09</b>	<b>5,030.00</b>	<b>-3,854.91</b>	<b>23.4%</b>
<b>Total 576.20.11 Payroll Benefits</b>	<b>1,521.59</b>	<b>11,540.00</b>	<b>-10,018.41</b>	<b>13.2%</b>
576.20.12 Payroll Taxes				
Medicare	1,527.71			
Quarterly L & I	23,352.59			
Social Security	6,532.18			
576.20.12 Payroll Taxes - Other	25,470.54	71,267.00	-45,796.46	35.7%
<b>Total 576.20.12 Payroll Taxes</b>	<b>56,883.02</b>	<b>71,267.00</b>	<b>-14,383.98</b>	<b>79.8%</b>

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

Cash Basis

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
<b>576.20.20 Personnel Benefits</b>				
Cell phone	200.00	480.00	-280.00	41.7%
Emp Award Program	240.64	600.00	-359.36	40.1%
Emp Uniforms	0.00	1,200.00	-1,200.00	0.0%
Medical	0.00	10,597.84	-10,597.84	0.0%
<b>Total 576.20.20 Personnel Benefits</b>	440.64	12,877.84	-12,437.20	3.4%
<b>576.20.30 Minor Purchases</b>				
<b>20.31 JVMP</b>				
Aerobic supplies	0.00	600.00	-600.00	0.0%
Aquatics Equipment	0.00	2,500.00	-2,500.00	0.0%
Cleaning & Sanitation	2,859.67	5,000.00	-2,140.33	57.2%
COVID PPE & Cleaning Supply	559.17			
Equipment Purchase	8,641.88	1,000.00	7,641.88	864.2%
Event Food	0.00	300.00	-300.00	0.0%
First Aide supplies	242.49	500.00	-257.51	48.5%
Office supplies	913.66	1,000.00	-86.34	91.4%
Pool Chemicals	26,120.94	28,000.00	-1,879.06	93.3%
Pool supplies	29.23			
Retail Expense	10.88	800.00	-789.12	1.4%
<b>Total 20.31 JVMP</b>	39,377.92	39,700.00	-322.08	99.2%
<b>20.33 Vehicle Maintenance</b>				
Fuel Expense	100.29	1,000.00	-899.71	10.0%
Repair	19.59	1,000.00	-980.41	2.0%
Routine Maitnenace	0.00	650.00	-650.00	0.0%
<b>Total 20.33 Vehicle Maintenance</b>	119.88	2,650.00	-2,530.12	4.5%
<b>20.34 Concession Expense</b>	472.94	3,000.00	-2,527.06	15.8%
<b>20.35 Sm Tools/Equip</b>	1,520.64	2,200.00	-679.36	69.1%
<b>20.36 Kayak Equip</b>	0.00	650.00	-650.00	0.0%
<b>Minor Purchases - Other</b>	484.44			
<b>576.20.30 Minor Purchases - Other</b>	1,804.29	1,000.00	804.29	180.4%
<b>Total 576.20.30 Minor Purchases</b>	43,780.11	49,200.00	-5,419.89	89.0%

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	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
<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	300.00	1,260.00	-960.00	23.8%
Bank Fees	120.35	500.00	-379.65	24.1%
Computer Maintenance	3,866.62	2,500.00	1,366.62	154.7%
Copy Machine Maint	200.30	700.00	-499.70	28.6%
Credit Card Processing	3,513.97	7,370.00	-3,856.03	47.7%
Dues & Memberships	399.15	935.00	-535.85	42.7%
Emp Background Checks	305.50	400.00	-94.50	76.4%
HVAC PMS	3,712.36	5,234.58	-1,522.22	70.9%
IT Service Contract	4,923.43	3,000.00	1,923.43	164.1%
JVMP Landscape Maint	1,365.40	770.00	595.40	177.3%
Legal	10,812.50	11,700.00	-887.50	92.4%
Payroll Processing	6,582.21	3,500.00	3,082.21	188.1%
Pest Control	451.44	400.00	51.44	112.9%
POS System	1,540.00	1,680.00	-140.00	91.7%
Security System - Annual	508.72	468.00	40.72	108.7%
Security System - Service Calls	0.00	500.00	-500.00	0.0%
Storage Unit	1,485.00	1,440.00	45.00	103.1%
Training Courses & Tuition	0.00	2,000.00	-2,000.00	0.0%
Web Hosting	372.85	3,150.00	-2,777.15	11.8%
<b>20.41 Professional Services - Other</b>	1,238.00			
<b>Total 20.41 Professional Services</b>	41,697.80	52,307.58	-10,609.78	79.7%
<b>20.42 Communication</b>				
Advertising	1,635.62	3,000.00	-1,364.38	54.5%
Email	1,307.05	1,100.00	207.05	118.8%
Internet & Telephone	3,779.12	3,960.00	-180.88	95.4%
Postage	221.03	300.00	-78.97	73.7%
Text Service	196.00			
Virtual Meeting	130.61			
<b>20.42 Communication - Other</b>	392.00			
<b>Total 20.42 Communication</b>	7,661.43	8,360.00	-698.57	91.6%
<b>20.43 Travel</b>	1,199.82	2,000.00	-800.18	60.0%
<b>20.46 Insurance</b>	46,666.11	72,000.00	-25,333.89	64.8%

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Cash Basis

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
<b>20.47 Utilities</b>				
Boiler	40,382.48	66,000.00	-25,617.52	61.2%
Electricity	32,891.72	46,200.00	-13,308.28	71.2%
Garbage	254.00			
Patron Water	13,151.94	19,842.68	-6,690.74	66.3%
Pool Water/Garbage	11,290.66	18,384.00	-7,093.34	61.4%
Spa Boiler	4,055.85	9,240.00	-5,184.15	43.9%
<b>Total 20.47 Utilities</b>	102,026.65	159,666.68	-57,640.03	63.9%
<b>20.48 NWPRD Repair &amp; Maint</b>	60,552.21	26,000.00	34,552.21	232.9%
<b>Total 576.20.40 JVMPool Other Svcs</b>	259,804.02	320,334.26	-60,530.24	81.1%
<b>576.20.50 Intergovernmental</b>				
Audit	9,235.20	8,000.00	1,235.20	115.4%
Business Tax	2,389.53			
Clean Water Utility	78.26	470.00	-391.74	16.7%
Gov't Service Fees	0.00	11.00	-11.00	0.0%
Refunds	6,765.22	3,000.00	3,765.22	225.5%
Water Rec Facility Permit	811.00	815.00	-4.00	99.5%
<b>576.20.50 Intergovernmental - Other</b>	84.34			
<b>Total 576.20.50 Intergovernmental</b>	19,363.55	12,296.00	7,067.55	157.5%
<b>576.80.00 General Parks</b>				
<b>576.80.47 Utilities</b>				
CVP Water	1,188.80	300.00	888.80	396.3%
<b>Total 576.80.47 Utilities</b>	1,188.80	300.00	888.80	396.3%
<b>576.80.48 CVP Repair &amp; Maint</b>				
Clover Valley Ball Fields	122.19	10,000.00	-9,877.81	1.2%
Clover Valley Dog Park	6,692.67	5,000.00	1,692.67	133.9%
<b>Total 576.80.48 CVP Repair &amp; Maint</b>	6,814.86	15,000.00	-8,185.14	45.4%
<b>80.40 Non Aquatic Rec Prog</b>				
Special Events/Programs	0.00	1,500.00	-1,500.00	0.0%
<b>Total 80.40 Non Aquatic Rec Prog</b>	0.00	1,500.00	-1,500.00	0.0%

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	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
<b>80.41 Professional Services</b>				
Landscape Maint	2,609.60			
Mowing	245.03			
Porta-Potty	2,180.00	1,800.00	380.00	121.1%
<b>Total 80.41 Professional Services</b>	<b>5,034.63</b>	<b>1,800.00</b>	<b>3,234.63</b>	<b>279.7%</b>
<b>Total 576.80.00 General Parks</b>	<b>13,038.29</b>	<b>18,600.00</b>	<b>-5,561.71</b>	<b>70.1%</b>
<b>Total 576.20 NWPPRD Expenses</b>	<b>643,430.75</b>	<b>999,906.10</b>	<b>-356,475.35</b>	<b>64.3%</b>
<b>Total 570.00 RECREATION SERVICES</b>	<b>643,493.79</b>	<b>999,906.10</b>	<b>-356,412.31</b>	<b>64.4%</b>
Payroll Expenses	680.64			
Uncategorized Expenses	0.00			
<b>Total Expense</b>	<b>644,174.43</b>	<b>999,906.10</b>	<b>-355,731.67</b>	<b>64.4%</b>
<b>Net Ordinary Income</b>	<b>315,182.37</b>	<b>217,721.76</b>	<b>97,460.61</b>	<b>144.8%</b>
<b>Net Income</b>	<b>315,182.37</b>	<b>217,721.76</b>	<b>97,460.61</b>	<b>144.8%</b>