Cash Basis

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

	Jan-Dec 2025	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
310.00 LEVIES				
311.00 General Property Taxes	1,399,053.61	1,411,251.00	-602,677.48	57.3%
312.00 Timber Harvest Taxes	206.05			
Total 310.00 LEVIES	1,399,259.66	1,411,251.00	-11,991.34	99.15%
334.04.20 State Grant	0.00	300,000.00	-300,000.00	0.0%
340.00 JVMP Revenue				
347.30 Fees				
31 Daily Admission	105,910.31	130,490.00	-24,579.69	81.16%
33.01 Basic Memberships	15,703.86	21,050.00	-5,346.14	74.6%
34 Punch Cards	28,980.50	25,616.00	3,364.50	113.13%
36 Kayak Lessons	80.00	1,200.00	-1,120.00	6.67%
38 Aerobics				
Water Fitness Daily Admisison	5,976.90	4,802.00	1,174.90	124.47%
Water Fitness Prem. Membership	24,031.28	15,935.00	8,096.28	150.81%
Water Fitness Punch Card	14,005.51	16,829.00	-2,823.49	83.22%
38 Aerobics - Other				
Total 38 Aerobics	44,013.69	37,566.00	6,447.69	117.16%
39 Swim Lessons				
Private	29,725.75	30,184.00	-458.25	98.48%
School Group	4,980.00	4,980.00	0.00	100.0%
Youth	109,385.70	149,157.00	-39,771.30	73.34%
Total 39 Swim Lessons	144,091.45	184,321.00	-40,229.55	78.17%
40 Swim Team				
Masters	1,484.50	13,314.00	-11,829.50	11.15%
Total 40 Swim Team	1,484.50	13,314.00	-11,829.50	11.15%
Total 347.30 Fees	340,264.31	413,557.00	-73,292.69	82.28%
Total 340.00 JVMP Revenue	340,264.31	413,557.00	-73,292.69	82.28%
350.00 Recreation Revenue				
347.60.01 Basketball	47,370.25	46,200.00	1,170.25	102.53%
347.60.03 Kickball	0.00	6,045.00	-6,045.00	0.0%
347.60.04 Pickleball	0.00	6,000.00	-6,000.00	0.0%
347.60.05 NFL Flag Football	9,208.00	6,136.00	3,072.00	150.07%
347.60.06 Volleyball	8,546.00	3,878.00	4,668.00	220.37%
Day Camp	37,420.84	49,078.00	-11,657.16	76.25%
Soccer	137.63	363.00	-225.37	37.92%
Special Events/Programs	0.00	1,000.00	-1,000.00	0.0%
Total 350.00 Recreation Revenue	102,682.72	118,700.00	-16,017.28	86.51%
360.00 Miscellaneous Revenue				
362.00 Rents & Concessions				
BHBC	7,455.63	21,187.00	-13,731.37	35.19%

Cash Basis

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

	Jan-Dec 2025	Budget	$ Over Budget	% of Budget
Candy&Snacks	4,933.41	4,955.00	-21.59	99.56%
Lockers	1,013.76	1,559.00	-545.24	65.03%
Open Swim Party Rental	10,510.43	10,382.00	128.43	101.24%
Pool Group Rentals	616.12	660.00	-43.88	93.35%
Private Party Rental	8,904.39	5,354.00	3,550.39	166.31%
Retail	1,153.97	1,430.00	-276.03	80.7%
Viewing Room Rental	891.94	727.00	164.94	122.69%
Total 362.00 Rents & Concessions	35,479.65	46,254.00	-10,774.35	76.71%
367.00 Contributions/Donations	19.66			
369.00 Other Misc Revenues				
Cashier over/short	-10.52			
Total 369.00 Other Misc Revenues	-10.52			
Other Misc Revenues	510.14			
Prepaid Accounts	2,062.08			
360.00 Miscellaneous Revenue - Other	6,064.72			
Total 360.00 Miscellaneous Revenue	44,125.73	46,254.00	-2,128.27	95.4%
361.40.00 Interest				
Int Investment Capital Fund	173.17	50.00	123.17	346.34%
Int Investment Reserve Fund	8,433.00	550.00	7,883.00	1,533.27%
Interest Investment Bond Fund	7.09	6.00	1.09	118.17%
Total 361.40.00 Interest	8,613.26	606.00	8,007.26	1,421.33%
Total Income	1,894,945.68	2,290,368.00	-395,422.32	82.74%
Gross Profit	1,894,945.68	2,290,368.00	-395,422.32	82.74%
Expense				
570.00 RECREATION SERVICES				
573.60.00 Exp Recreation Sports				
573.60.01 Basketball Expense	4,961.59	5,060.00	-98.41	98.06%
573.60.03 Kickball Expense	0.00	1,318.00	-1,318.00	0.0%
573.60.04 Pickleball Expense	0.00	938.00	-938.00	0.0%
573.60.05 NFL Flag Football Exp	2,848.92	1,923.00	925.92	148.15%
573.60.06 Volleyball Expense	1,048.59	1,100.00	-51.41	95.33%
573.60.10 Salary & Wages				
Basketball	6,265.17	9,684.00	-3,418.83	64.7%
Day Camp				
Day Camp Assistant Manager	0.00	4,118.00	-4,118.00	0.0%
Day Camp Leader	11,979.67	10,490.00	1,489.67	114.2%
Day Camp Manager	6,688.90	5,868.00	820.90	113.99%
Total Day Camp	18,668.57	20,476.00	-1,807.43	91.17%
Kickball	0.00	861.00	-861.00	0.0%
NFL Flag Football	1,063.85	880.00	183.85	120.89%
Pickleball	0.00	542.00	-542.00	0.0%
Rec Aide - STEAM Camp	0.00	86.00	-86.00	0.0%

Cash Basis

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

	Jan-Dec 2025	Budget	$ Over Budget	% of Budget
Recreation Coordinator	23,846.38	52,000.00	-28,153.62	45.86%
Recreation Specialist Non-Sport	0.00	2,500.00	-2,500.00	0.0%
Training Recreation	20.83	1,000.00	-979.17	2.08%
Volleyball	1,176.74	1,719.00	-542.26	68.46%
Total 573.60.10 Salary & Wages	51,041.54	89,748.00	-38,706.46	56.87%
Day Camp Expense	2,387.71	15,000.00	-12,612.29	15.92%
Kayak Program Expense	0.00	600.00	-600.00	0.0%
Total 573.60.00 Exp Recreation Sports	62,288.35	115,687.00	-53,398.65	53.84%
576.20 NWPPRD Expenses				
576.20.10 Salary & Wages				
100101 Director	84,540.92	113,000.00	-28,459.08	74.82%
100103 Business Manager	75,928.75	80,000.00	-4,071.25	94.91%
100104 Client Service Spc				
Client Services Coordinator	30,416.29	36,437.00	-6,020.71	83.48%
100104 Client Service Spc - Other	61,560.76	71,181.00	-9,620.24	86.49%
Total 100104 Client Service Spc	91,977.05	107,618.00	-15,640.95	85.47%
100107 BOC/Dir Admin Asst	2,051.10	36,437.00	-34,385.90	5.63%
100108 Rec Aide Advertising	1,514.09	3,000.00	-1,485.91	50.47%
200201 Aerobics Inst JVMP	11,678.56	10,658.00	1,020.56	109.58%
200208 Kayak Inst JVMP	299.25	300.00	-0.75	99.75%
200210 Private Lessons	10,971.80	13,200.00	-2,228.20	83.12%
200211 WSI Instructor				
Recreation Aide- Swim Lessons	607.91	500.00	107.91	121.58%
200211 WSI Instructor - Other	24,951.48	36,868.00	-11,916.52	67.68%
Total 200211 WSI Instructor	25,559.39	37,368.00	-11,808.61	68.4%
200221 Training				
Training- Lifeguard	17,990.47	29,069.00	-11,078.53	61.89%
Training - Client Services	252.73	2,000.00	-1,747.27	12.64%
Training - Maint & Custodial	0.00	500.00	-500.00	0.0%
Training - Swim Instructor	1,098.03	11,356.00	-10,257.97	9.67%
Training Aerobics Instructors	41.32	500.00	-458.68	8.26%
Total 200221 Training	19,382.55	43,425.00	-24,042.45	44.64%
300301 Lifeguard	166,448.28	186,115.00	-19,666.72	89.43%
300303 Sr. Lifeguards	3,765.43	5,000.00	-1,234.57	75.31%
300305 Head Lifeguard	36,461.94	44,720.00	-8,258.06	81.53%
500501 Director of Maintenance	75,577.78	78,000.00	-2,422.22	96.9%
500502 Janitorial Staff	16,239.57	28,028.00	-11,788.43	57.94%
500503 Clover Valley Park	808.14	10,010.00	-9,201.86	8.07%
500505 Shut Down Maintenance	1,392.46	5,000.00	-3,607.54	27.85%
500506 Maintenance Assistant	2,418.41	11,502.00	-9,083.59	21.03%
Adult Swim Team Coach	1,008.23	5,416.00	-4,407.77	18.62%
Medical				

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

	Jan-Dec 2025	Budget	$ Over Budget	% of Budget
Swim Lesson Coordinator	18,716.95	21,580.00	-2,863.05	86.73%
Unemployment Paid to ESD	0.00	8,000.00	-8,000.00	0.0%
Total 576.20.10 Salary & Wages	646,740.65	848,377.00	-201,636.35	76.23%
576.20.11 Payroll Benefits				
20.111 Retirement				
Business Manager	0.00	4,000.00	-4,000.00	0.0%
Executive Director	0.00	5,650.00	-5,650.00	0.0%
Non-Exempt Full-Time	272.57			
Maintenance Director	0.00	3,900.00	-3,900.00	0.0%
Recreation Manager	0.00	6,916.00	-6,916.00	0.0%
Total 20.111 Retirement	272.57	20,466.00	-20,193.43	1.33%
20.112 Sick Pay				
Business Manager	909.09	3,077.00	-2,167.91	29.55%
Director	2,365.73	4,346.00	-1,980.27	54.44%
Maintenance Supervisor	1,047.22	3,000.00	-1,952.78	34.91%
Non-Exempt Full-Time	1,757.84	5,320.00	-3,562.16	33.04%
Part Time Staff	5,917.02	8,250.00	-2,332.98	71.72%
Total 20.112 Sick Pay	11,996.90	23,993.00	-11,996.10	50.0%
20.113 Vacation				
Business Manager	2,979.80	9,230.00	-6,250.20	32.28%
Director	1,981.84	13,039.00	-11,057.16	15.2%
Director of Maintenance	0.00	3,000.00	-3,000.00	0.0%
Non-Exempt Full-Time	919.86	5,320.00	-4,400.14	17.29%
Total 20.113 Vacation	5,881.50	30,589.00	-24,707.50	19.23%
Bereavement Leave	999.63	2,400.00	-1,400.37	41.65%
Total 576.20.11 Payroll Benefits	19,150.60	77,448.00	-58,297.40	24.73%
576.20.12 Payroll Taxes	99,535.98	99,782.00	-246.02	99.75%
576.20.20 Personnel Benefits				
Cell phone	2,460.00	2,880.00	-420.00	85.42%
Emp Award Program	113.32	1,200.00	-1,086.68	9.44%
Emp Uniforms	2,926.82	5,000.00	-2,073.18	58.54%
Medical	37,774.55	67,970.00	-30,195.45	55.58%
Total 576.20.20 Personnel Benefits	43,274.69	77,050.00	-33,775.31	56.16%
576.20.30 Minor Purchases				
20.31 JVMP				
Adult Swim Team Equipment	0.00	130.00	-130.00	0.0%
Aerobic supplies	1,547.64	1,600.00	-52.36	96.73%
Aquatics Equipment	925.97	1,870.00	-944.03	49.52%
Cleaning & Sanitation	2,418.94	3,525.00	-1,106.06	68.62%
First Aide supplies	534.95	1,200.00	-665.05	44.58%
Office Equipment	29,344.00	40,200.00	-10,856.00	73.0%
Office supplies	1,037.98	2,000.00	-962.02	51.9%

Cash Basis

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

	Jan-Dec 2025	Budget	$ Over Budget	% of Budget
Pool Chemicals	56,895.58	55,737.00	1,158.58	102.08%
Retail Expense	481.21	2,000.00	-1,518.79	24.06%
Swim School Supplies	0.00	260.00	-260.00	0.0%
Total 20.31 JVMP	93,186.27	108,522.00	-15,335.73	85.87%
20.33 Vehicle Maintenance				
Fuel Expense	225.47	287.00	-61.53	78.56%
Repair	446.70	363.00	83.70	123.06%
Routine Maitnenace	16.32	225.00	-208.68	7.25%
Total 20.33 Vehicle Maintenance	688.49	875.00	-186.51	78.69%
20.34 Concession Expense	1,969.07	3,500.00	-1,530.93	56.26%
20.35 Sm Tools/Equip	370.17	4,000.00	-3,629.83	9.25%
Minor Purchases - Other	6,733.30			
Total 576.20.30 Minor Purchases	102,947.30	116,897.00	-13,949.70	88.07%
576.20.40 JVMPool Other Svcs				
20.41 Professional Services				
Bank Fees	3.05	650.00	-646.95	0.47%
Computer Maintenance	3,012.70	3,000.00	12.70	100.42%
Copy Machine Maint	2,169.70	2,500.00	-330.30	86.79%
Credit Card Processing	14,313.50	13,899.00	414.50	102.98%
Dues & Memberships	1,064.95	2,413.00	-1,348.05	44.13%
Emp Background Checks	436.36	900.00	-463.64	48.48%
HVAC PMS	7,546.18	10,035.00	-2,488.82	75.2%
IT Service Contract	11,857.57	11,118.00	739.57	106.65%
JVMP Landscape Maint	7.00	2,000.00	-1,993.00	0.35%
Legal	10,794.75	10,000.00	794.75	107.95%
Payroll Processing	11,140.52	11,712.00	-571.48	95.12%
Pest Control	606.04	600.00	6.04	101.01%
POS System	14,948.24	13,689.00	1,259.24	109.2%
Roof Preventative Maintenance	0.00	4,197.00	-4,197.00	0.0%
Security System - Annual	963.46	1,200.00	-236.54	80.29%
Security System - Service Calls	948.86	949.00	-0.14	99.99%
Storage Unit	1,440.00	2,160.00	-720.00	66.67%
Training Courses & Tuition	9,065.27	19,825.00	-10,759.73	45.73%
Web Hosting	344.87	350.00	-5.13	98.53%
Total 20.41 Professional Services	90,663.02	111,197.00	-20,533.98	81.53%
20.42 Communication				
Advertising	12,333.30	15,000.00	-2,666.70	82.22%
Email/Business Apps	4,003.22	13,400.00	-9,396.78	29.88%
Internet Service	4,876.47	3,900.00	976.47	125.04%
Phone Service	2,388.88	3,184.00	-795.12	75.03%
Postage	96.40	300.00	-203.60	32.13%
Total 20.42 Communication	23,698.27	35,784.00	-12,085.73	66.23%

Cash Basis

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

	Jan-Dec 2025	Budget	$ Over Budget	% of Budget
20.43 Travel	365.12	2,200.00	-1,834.88	16.6%
20.46 Insurance	138,829.90	150,015.00	-11,185.10	92.54%
20.47 Utilities				
Boiler	128,046.65	83,327.00	44,719.65	153.67%
Electricity	60,107.37	53,885.00	6,222.37	111.55%
Garbage	80.75	300.00	-219.25	26.92%
Patron Water	20,561.22	20,126.00	435.22	102.16%
Pool Water/Garbage	11,248.41	13,908.00	-2,659.59	80.88%
Spa Boiler	10,789.32	10,583.00	206.32	101.95%
Total 20.47 Utilities	230,833.72	182,129.00	48,704.72	126.74%
20.48 NWPRD Repair & Maint				
Capital Expenses	10,630.52	468,000.00	-457,369.48	2.27%
20.48 NWPRD Repair & Maint - Other	23,498.72	52,000.00	-28,501.28	45.19%
Total 20.48 NWPRD Repair & Maint	34,129.24	520,000.00	-485,870.76	6.56%
Total 576.20.40 JVMPool Other Svcs	518,519.27	1,001,325.00	-482,805.73	51.78%
576.20.50 Intergovernmental				
Business Tax	3,342.54			
Clean Water Utility	117.39	118.00	-0.61	99.48%
Election services	12,727.93	10,000.00	2,727.93	127.28%
Emp Adv Serv	0.00	1,080.00	-1,080.00	0.0%
Gov't Service Fees	5.16			
Refunds				
Patron Refund- Basketball	900.00			
Patron Refund- Facility Rental	175.00			
Patron Refund- Punch Card	46.00			
Patron Refund-Pvt Swim Lessons	351.00			
Patron Refund - Showers	747.00			
Patron Refund - STEAM Camp	245.00			
Patron Refund - US Masters	795.80			
Patron Refund - Viewing Room	17.00			
Patron Refund - Volleyball	130.00			
Patron Refund OS Party	270.00			
Patron Refund Day Camp	2,130.00			
Patron Refund -NFL Flag	195.00			
Patron Refund Swim Lessons	774.45			
Refunds - Other	0.00	6,000.00	-6,000.00	0.0%
Total Refunds	6,776.25	6,000.00	776.25	112.94%
Water Rec Facility Permit	967.00	1,000.00	-33.00	96.7%
Total 576.20.50 Intergovernmental	23,936.27	18,198.00	5,738.27	131.53%
576.80.00 General Parks				
576.80.33 Vehicle Maintenance				
Fuel Expense	237.47	832.00	-594.53	28.54%

Cash Basis

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

	Jan-Dec 2025	Budget	$ Over Budget	% of Budget
Repair	446.69	363.00	83.69	123.06%
Routine Maintenance	16.32	225.00	-208.68	7.25%
Total 576.80.33 Vehicle Maintenance	700.48	1,420.00	-719.52	49.33%
576.80.35 Sm Tools/Equipment	108.31	600.00	-491.69	18.05%
576.80.47 Utilities				
CVP Water	1,392.75	1,425.00	-32.25	97.74%
Dump Fees	85.50	200.00	-114.50	42.75%
Garbage	1,118.56	1,980.00	-861.44	56.49%
Total 576.80.47 Utilities	2,596.81	3,605.00	-1,008.19	72.03%
576.80.48 CVP Repair & Maint				
Clover Valley Ball Fields	4,460.52	10,000.00	-5,539.48	44.61%
Volunteer Event Food	29.12			
Clover Valley Dog Park	3,131.85	3,750.00	-618.15	83.52%
Total 576.80.48 CVP Repair & Maint	7,621.49	13,750.00	-6,128.51	55.43%
80.40 Non Aquatic Rec Prog				
Special Events/Programs	62.90	8,000.00	-7,937.10	0.79%
Total 80.40 Non Aquatic Rec Prog	62.90	8,000.00	-7,937.10	0.79%
80.41 Professional Services				
Landscape Maintenance				
Porta-Potty	3,826.30	4,050.00	-223.70	94.48%
Total 80.41 Professional Services	3,826.30	4,050.00	-223.70	94.48%
Total 576.80.00 General Parks	14,916.29	31,425.00	-16,508.71	47.47%
Total 576.20 NWPPRD Expenses	1,469,021.05	2,270,502.00	-801,480.95	64.7%
Total 570.00 RECREATION SERVICES	1,531,309.40	2,386,189.00	-854,879.60	64.17%
Reconciliation Discrepancies	-2,437.56			
Total Expense	1,528,871.84	2,386,189.00	-857,317.16	64.07%
Net Ordinary Income	366,073.84	-95,821.00	461,894.84	-382.04%
	366,073.84	**-95,821.00**	**461,894.84**	**-382.04%**

The figures presented in this profit and loss statement are preliminary and subject to change. The final amounts may be adjusted upon completion of the year-end review and closing process.