

# South Whidbey Parks & Recreation Dist

## Profit & Loss [Budget Analysis]

January 2022

2/11/2022  
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		Selected Period	Budgeted	\$ Difference
4-0000	Income			
4-1000	Misc. Revenues			
4-1002	Advertising	\$0.00	\$0.01	(\$0.01)
	Total Misc. Revenues	<u>\$0.00</u>	<u>\$0.01</u>	<u>(\$0.01)</u>
4-2000	Taxes			
4-2110	Property taxes - M & O	\$4,744.94	\$6,000.00	(\$1,255.06)
4-2200	Timber excise taxes	\$0.00	\$0.01	(\$0.01)
	Total Taxes	<u>\$4,744.94</u>	<u>\$6,000.01</u>	<u>(\$1,255.07)</u>
4-4100	Sports Programs			
4-4110	Adult Sports			
4-4114	Adult Softball League	\$0.00	\$0.01	(\$0.01)
4-4118	Adult Sailing	\$0.00	\$0.01	(\$0.01)
4-4119	Pickleball	\$747.00	\$500.00	\$247.00
4-4129	Miscellaneous Adult Sports	\$0.00	\$0.01	(\$0.01)
	Total Adult Sports	<u>\$747.00</u>	<u>\$500.03</u>	<u>\$246.97</u>
4-4130	Youth Sports			
4-4131	Tennis Classes	\$100.00	\$0.01	\$99.99
4-4132	Youth Basketball	\$1,019.90	\$0.01	\$1,019.89
4-4133	Contract Sports	\$0.00	\$0.01	(\$0.01)
4-4136	Indoor Soccer	\$0.00	\$0.01	(\$0.01)
	Total Youth Sports	<u>\$1,119.90</u>	<u>\$0.04</u>	<u>\$1,119.86</u>
4-4190	Special Event - Sports			
4-4191	Triathlon	\$0.00	\$0.01	(\$0.01)
4-4192	Chum Run	\$0.00	\$0.01	(\$0.01)
4-4199	Other Sports Program Revenue	\$635.00	\$575.00	\$60.00
	Total Special Event - Sports	<u>\$635.00</u>	<u>\$575.02</u>	<u>\$59.98</u>
	Total Sports Programs	<u>\$2,501.90</u>	<u>\$1,075.09</u>	<u>\$1,426.81</u>
4-4200	Misc. Programs			
4-4210	Adult Misc. Programs			
4-4216	Fitness	\$0.00	\$0.01	(\$0.01)
	Total Adult Misc. Programs	<u>\$0.00</u>	<u>\$0.01</u>	<u>(\$0.01)</u>
4-4250	Youth Misc. Programs			
4-4253	Start Smart Sports	\$0.00	\$0.01	(\$0.01)
4-4259	Model Rockets	\$0.00	\$0.01	(\$0.01)
4-4260	Other Youth Programs	\$0.00	\$0.01	(\$0.01)
4-4263	Archery	\$0.00	\$0.01	(\$0.01)
4-4264	Aquatics	\$0.00	\$0.01	(\$0.01)
4-4265	Skimboarding	\$0.00	\$0.01	(\$0.01)
4-4266	Youth Sailing	\$0.00	\$0.01	(\$0.01)
4-4267	Paddle Sports	\$0.00	\$0.01	(\$0.01)
4-4282	Cultural Youth Camps	\$0.00	\$0.01	(\$0.01)
	Total Youth Misc. Programs	<u>\$0.00</u>	<u>\$0.09</u>	<u>(\$0.09)</u>
4-4290	Special Events			
4-4291	Dog Nosework	\$2,890.00	\$1,250.00	\$1,640.00
4-4292	Concerts and Movies	\$0.00	\$0.01	(\$0.01)
4-4296	New Program Directions	\$330.00	\$798.75	(\$468.75)
4-4298	Special Events	\$0.00	\$0.01	(\$0.01)
	Total Special Events	<u>\$3,220.00</u>	<u>\$2,048.77</u>	<u>\$1,171.23</u>
	Total Misc. Programs	<u>\$3,220.00</u>	<u>\$2,048.87</u>	<u>\$1,171.13</u>
4-7000	Campground Revenue			
4-7001	Campground Revenue	\$0.00	\$0.01	(\$0.01)
	Total Campground Revenue	<u>\$0.00</u>	<u>\$0.01</u>	<u>(\$0.01)</u>
4-8000	Other Revenue			
4-8001	Concession income	\$0.00	\$0.01	(\$0.01)
4-8003	Park Facility Rental	\$60.00	\$125.00	(\$65.00)
4-8005	Other Revenue	\$0.00	\$0.01	(\$0.01)
4-8006	Interest from M & O	\$158.89	\$185.00	(\$26.11)
4-8008	Interest from Reserve Fund	\$148.00	\$150.00	(\$2.00)
4-8009	Reserve Fund - Transfers In	\$73,065.00	\$0.00	\$73,065.00
	Total Other Revenue	<u>\$73,431.89</u>	<u>\$460.02</u>	<u>\$72,971.87</u>
	Total Income	<u>\$83,898.73</u>	<u>\$9,584.01</u>	<u>\$74,314.72</u>
5-0000	Cost of Sales			
	Gross Profit	<u>\$83,898.73</u>	<u>\$9,584.01</u>	<u>\$74,314.72</u>
6-0000	Expenses			

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	Selected Period	Budgeted	\$ Difference
6-1000 Administration			
6-1010 Wages - Director	\$9,513.84	\$9,513.83	\$0.01
6-1012 Wages - Administrator	\$6,084.58	\$6,084.58	\$0.00
6-1201 FICA District's Share	\$618.45	\$620.00	(\$1.55)
6-1202 WA State Unemployment Ins	\$181.62	\$0.01	\$181.61
6-1203 Labor & Industries Ins	\$2,412.41	\$0.01	\$2,412.40
6-1204 Health Ins	\$5,238.18	\$5,238.48	(\$0.30)
6-1205 Retirement-PERS	\$3,864.25	\$3,805.33	\$58.92
6-1206 LTD/AD&D/Life Ins	\$0.00	\$200.00	(\$200.00)
6-1207 Dental Insurance	\$365.35	\$354.46	\$10.89
6-1208 B&O Tax	\$243.98	\$250.00	(\$6.02)
6-1209 DCP Employer Expense	\$2,337.38	\$2,415.42	(\$78.04)
6-1210 Family & Medical Leave	\$310.19	\$301.62	\$8.57
6-1301 Accounting Service	\$0.00	\$0.01	(\$0.01)
6-1302 Legal Service	\$0.00	\$500.00	(\$500.00)
6-1303 Professional Service	\$0.00	\$500.00	(\$500.00)
6-1426 Liability Insurance	\$0.00	\$0.01	(\$0.01)
6-1427 State Audit	\$3,053.70	\$0.00	\$3,053.70
6-1428 Election Costs	\$8,258.76	\$8,528.76	(\$270.00)
6-1429 Building Lease	\$439.78	\$439.78	\$0.00
6-1530 Office Supplies	\$298.17	\$341.67	(\$43.50)
6-1531 Dues & Publications	\$0.00	\$500.00	(\$500.00)
6-1532 Print & Advertising	\$0.00	\$75.00	(\$75.00)
6-1533 Staff Clothing	\$0.00	\$0.01	(\$0.01)
6-1535 Contracted Services	\$417.00	\$417.00	\$0.00
6-1540 Postage	\$58.00	\$58.00	\$0.00
6-1541 Telephone	\$634.24	\$701.00	(\$66.76)
6-1543 Propane	\$555.45	\$420.00	\$135.45
6-1552 Conferences & Training	\$320.00	\$320.00	\$0.00
6-1660 Misc Fees & Charges	\$156.78	\$400.00	(\$243.22)
6-1690 Computer Equip & Supplies	\$13.59	\$500.00	(\$486.41)
6-1691 Office Equipment	\$0.00	\$42.00	(\$42.00)
6-1692 Volunteer Recognition	\$0.00	\$50.00	(\$50.00)
Total Administration	\$45,375.70	\$42,576.98	\$2,798.72
6-2000 Maintenance			
6-2001 Maintenance Wages			
6-2010 Maintenance Supervisor	\$7,362.34	\$7,362.34	\$0.00
6-2012 Maintenance Wages - PT	\$10,874.42	\$11,000.00	(\$125.58)
Total Maintenance Wages	\$18,236.76	\$18,362.34	(\$125.58)
6-2200 Maintenance O & M			
6-2303 Professional Service	\$0.00	\$334.00	(\$334.00)
6-2331 Dues & Publications	\$0.00	\$20.00	(\$20.00)
6-2434 Gas & Lube Products	\$406.00	\$750.00	(\$344.00)
6-2436 Safety Gear	\$0.00	\$75.00	(\$75.00)
6-2550 Travel & Vehicle Allowance	\$0.00	\$67.00	(\$67.00)
6-2581 Garden Maint & Hort	\$413.06	\$413.00	\$0.06
6-2582 Irrg & Plumb Supplies	\$0.00	\$538.00	(\$538.00)
6-2583 Sport Field Supplies	\$0.00	\$1,663.00	(\$1,663.00)
6-2584 Misc Bld Repair	\$994.37	\$576.00	\$418.37
6-2585 Park Bld Maint/Jan Supp	\$404.47	\$625.00	(\$220.53)
6-2586 Fertilizer & Turf	\$0.00	\$1,663.00	(\$1,663.00)
6-2610 Playground Maintenance	\$0.00	\$576.00	(\$576.00)
6-2647 Refuse Removal	\$504.96	\$505.00	(\$0.04)
6-2649 Electrical Utilities	\$898.42	\$1,000.00	(\$101.58)
6-2650 Alarm System Monitoring	\$48.92	\$50.00	(\$1.08)
6-2652 Conferences & Training	\$0.00	\$75.00	(\$75.00)
6-2670 Road & Trail Maintenance	\$0.00	\$750.00	(\$750.00)
6-2680 Water System Maintenance	\$0.00	\$633.00	(\$633.00)
6-2690 Septic	\$0.00	\$0.01	(\$0.01)
6-2760 Contract Services	\$0.00	\$42.00	(\$42.00)
6-2880 Veh & Mach Repair/Parts	\$2,310.02	\$667.00	\$1,643.02
6-2881 Veh/Mach In-shop Repair	\$0.00	\$1,167.00	(\$1,167.00)
6-2901 Misc Equip Rental	\$0.00	\$34.00	(\$34.00)
6-2902 Misc. Equipment/Tools	\$0.00	\$125.00	(\$125.00)
6-2904 Vandalism Repair	\$0.00	\$42.00	(\$42.00)
6-2905 Sign/Art Work Maintenance	\$0.00	\$167.00	(\$167.00)
6-2906 Trustland Trails	\$0.00	\$125.00	(\$125.00)

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		Selected Period	Budgeted	\$ Difference
6-2907	Lakes	\$0.00	\$42.00	(\$42.00)
	Total Maintenance O & M	\$5,980.22	\$12,724.01	(\$6,743.79)
	Total Maintenance	\$24,216.98	\$31,086.35	(\$6,869.37)
6-2950	Interest Expense	\$0.00	\$8.30	(\$8.30)
6-3000	Capital Equipment/Projects			
6-3001	Projects/Equipment	\$0.00	\$5,975.00	(\$5,975.00)
	Total Capital Equipment/Projects	\$0.00	\$5,975.00	(\$5,975.00)
6-4009	Program Wages			
6-4010	Programs Wages - FT	\$4,803.26	\$4,803.26	\$0.00
	Total Program Wages	\$4,803.26	\$4,803.26	\$0.00
6-4100	Sports Programs			
6-4110	Adult Sports			
6-4114	Adult Softball League	\$0.00	\$0.01	(\$0.01)
6-4118	Adult Sailing	\$0.00	\$0.01	(\$0.01)
6-4119	Pickleball	\$21.73	\$667.00	(\$645.27)
6-4129	Miscellaneous Adult Sports	\$0.00	\$0.01	(\$0.01)
	Total Adult Sports	\$21.73	\$667.03	(\$645.30)
6-4130	Youth Sports			
6-4131	Tennis Classes	\$0.00	\$0.01	(\$0.01)
6-4132	Youth Basketball	\$160.00	\$1,209.00	(\$1,049.00)
6-4136	Indoor Soccer	\$0.00	\$0.01	(\$0.01)
	Total Youth Sports	\$160.00	\$1,209.02	(\$1,049.02)
6-4190	Special Event - Sports			
6-4191	Triathlon	\$0.00	\$0.01	(\$0.01)
6-4192	Chum Run	\$0.00	\$0.01	(\$0.01)
6-4199	Other Sports Program Expense	\$0.00	\$0.01	(\$0.01)
	Total Special Event - Sports	\$0.00	\$0.03	(\$0.03)
	Total Sports Programs	\$181.73	\$1,876.08	(\$1,694.35)
6-4200	Misc. Programs			
6-4210	Adult Misc. Programs			
6-4216	Fitness	\$0.00	\$0.01	(\$0.01)
	Total Adult Misc. Programs	\$0.00	\$0.01	(\$0.01)
6-4250	Youth Misc. Programs			
6-4253	Start Smart Sports	\$0.00	\$0.01	(\$0.01)
6-4259	Model Rockets	\$0.00	\$0.01	(\$0.01)
6-4260	Other Youth Programs	\$0.00	\$0.01	(\$0.01)
6-4263	Archery	\$0.00	\$0.01	(\$0.01)
6-4264	Aquatics	\$0.00	\$0.01	(\$0.01)
6-4265	Skimboarding	\$0.00	\$0.01	(\$0.01)
6-4266	Youth Sailing	\$0.00	\$0.01	(\$0.01)
6-4267	Paddle Sports	\$0.00	\$0.01	(\$0.01)
6-4282	Cultural Youth Camps	\$0.00	\$0.01	(\$0.01)
	Total Youth Misc. Programs	\$0.00	\$0.09	(\$0.09)
6-4290	Special Events			
6-4291	Dog Nosework	\$0.00	\$1,000.00	(\$1,000.00)
6-4292	Concerts	\$0.00	\$0.01	(\$0.01)
6-4296	New Program Directions	\$0.00	\$679.17	(\$679.17)
6-4298	Special Events	\$0.00	\$0.01	(\$0.01)
	Total Special Events	\$0.00	\$1,679.19	(\$1,679.19)
	Total Misc. Programs	\$0.00	\$1,679.29	(\$1,679.29)
6-4500	Misc. Program Expenses			
6-4532	Print & Advertising	\$78.26	\$155.00	(\$76.74)
6-4534	Program Equipment & Supplies	\$31.50	\$62.50	(\$31.00)
6-4570	Unfunded Scholarships	\$0.00	\$50.00	(\$50.00)
	Total Misc. Program Expenses	\$109.76	\$267.50	(\$157.74)
6-7000	Campground Expense			
6-7001	Campground Expense	\$0.00	\$0.01	(\$0.01)
	Total Campground Expense	\$0.00	\$0.01	(\$0.01)
6-8000	Miscellaneous Costs			
6-8006	Investment Fee Operations Fund	\$0.00	\$4.17	(\$4.17)
6-8008	Investment Fees Reserve Fund	\$0.00	\$4.17	(\$4.17)
6-8009	Tsf to Reserve Fund from M&O	\$73,065.00	\$0.00	\$73,065.00
	Total Miscellaneous Costs	\$73,065.00	\$8.34	\$73,056.66
	Total Expenses	\$147,752.43	\$88,281.11	\$59,471.32
	Net Profit / (Loss)	(\$63,853.70)	(\$78,697.10)	\$14,843.40