

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2023

2/14/2023
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		Selected Period	Budgeted	\$ Difference
4-0000	Income			
4-2000	Taxes			
4-2110	Property taxes - M & O	\$4,151.95	\$7,600.00	(\$3,448.05)
	Total Taxes	\$4,151.95	\$7,600.00	(\$3,448.05)
4-4100	Recreation Programs			
4-4110	Adult Sports			
4-4114	Adult Softball League	\$500.00	\$0.00	\$500.00
4-4117	Adult Volleyball	\$235.00	\$500.00	(\$265.00)
4-4119	Pickleball	\$4,381.00	\$920.00	\$3,461.00
4-4120	Adult Soccer/Futsal	\$637.00	\$900.00	(\$263.00)
4-4130	Youth Sports			
4-4132	Youth Basketball	\$3,987.00	\$1,800.00	\$2,187.00
4-4190	Special Event - Sports			
4-4191	Triathlon	\$4,000.00	\$4,000.00	\$0.00
4-4199	Polar Bear Dive Revenue	\$750.00	\$650.00	\$100.00
4-4200	Misc. Programs			
4-4210	Adult Misc. Programs			
4-4250	Youth Misc. Programs			
4-4252	Cheer	\$772.20	\$775.00	(\$2.80)
4-4264	Aquatics	(\$65.00)	\$0.00	(\$65.00)
4-4290	Special Events			
4-4291	Dog Classes	\$1,642.00	\$2,500.00	(\$858.00)
4-4292	Concerts and Movies	\$1,500.00	\$1,500.00	\$0.00
4-4296	New Program Directions	\$0.00	\$167.00	(\$167.00)
	Total Recreation Programs	\$18,339.20	\$13,712.00	\$4,627.20
4-8000	Other Revenue			
4-8003	Park Facility Rental	\$400.00	\$300.00	\$100.00
4-8005	Other Revenue	\$0.00	\$20.00	(\$20.00)
4-8006	Interest from M & O	\$399.23	\$175.00	\$224.23
4-8008	Interest from Reserve Fund	\$450.53	\$175.00	\$275.53
4-8009	Reserve Fund - Transfers In	\$31,623.00	\$31,623.00	\$0.00
4-8100	Scholarship Donations	\$0.00	\$25.00	(\$25.00)
	Total Other Revenue	\$32,872.76	\$32,318.00	\$554.76
	Total Income	\$55,363.91	\$53,630.00	\$1,733.91
5-0000	Cost of Sales			
	Gross Profit	\$55,363.91	\$53,630.00	\$1,733.91
6-0000	Expenses			
6-1000	Administration			
6-1010	Wages - Director	\$10,250.02	\$10,250.00	\$0.02
6-1012	Wages - Administrator	\$6,364.46	\$6,364.00	\$0.46
6-1201	FICA District's Share	\$632.84	\$700.00	(\$67.16)
6-1202	WA State Unemployment Ins	\$159.02	\$200.00	(\$40.98)
6-1203	Labor & Industries Ins	\$2,251.50	\$2,251.50	\$0.00
6-1204	Health Ins	\$4,964.58	\$9,689.00	(\$4,724.42)
6-1205	Retirement-PERS	\$4,036.06	\$4,062.50	(\$26.44)
6-1206	LTD/AD&D/Life Ins	\$0.00	\$273.00	(\$273.00)
6-1207	Dental Insurance	\$364.80	\$839.00	(\$474.20)
6-1208	B&O Tax	\$443.26	\$1,275.00	(\$831.74)
6-1209	DCP Employer Expense	\$2,408.42	\$2,548.00	(\$139.58)
6-1210	Family & Medical Leave	\$518.23	\$520.00	(\$1.77)
6-1429	Building Lease	\$439.78	\$439.78	\$0.00
6-1530	Office Supplies	\$268.52	\$300.00	(\$31.48)
6-1535	Contracted Services	\$451.19	\$451.19	\$0.00
6-1540	Postage	\$120.00	\$120.00	\$0.00
6-1541	Telephone	\$592.65	\$700.00	(\$107.35)
6-1543	Propane	\$1,023.60	\$1,023.60	\$0.00
6-1660	Misc Fees & Charges	\$409.68	\$200.00	\$209.68
6-1690	Computer Equip & Supplies	\$40.80	\$40.80	\$0.00
6-1691	Office Equipment	\$0.00	\$50.00	(\$50.00)
	Total Administration	\$35,739.41	\$42,297.37	(\$6,557.96)
6-2000	Maintenance			
6-2001	Maintenance Wages			
6-2010	Maintenance Supervisor	\$7,700.98	\$7,701.00	(\$0.02)

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	Selected Period	Budgeted	\$ Difference	
6-2012	Maintenance Wages - PT	\$10,265.10	\$10,585.00	(\$319.90)
	Total Maintenance Wages	\$17,966.08	\$18,286.00	(\$319.92)
6-2200	Maintenance O & M			
6-2434	Gas & Lube Products	\$109.86	\$110.00	(\$0.14)
6-2550	Travel & Vehicle Allowance	\$20.70	\$63.00	(\$42.30)
6-2583	Sport Field Supplies	\$0.00	\$1,500.00	(\$1,500.00)
6-2584	Misc Bld Repair	\$45.46	\$500.00	(\$454.54)
6-2585	Park Bld Maint/Jan Supp	\$255.29	\$625.00	(\$369.71)
6-2647	Refuse Removal	\$531.93	\$541.00	(\$9.07)
6-2649	Electrical Utilities	\$549.39	\$550.00	(\$0.61)
6-2650	Alarm System Monitoring	\$48.97	\$50.00	(\$1.03)
6-2670	Road & Trail Maintenance	\$5,144.43	\$5,200.00	(\$55.57)
6-2680	Water System Maintenance	\$405.00	\$220.00	\$185.00
6-2690	Septic	\$1,360.00	\$1,360.00	\$0.00
6-2760	Contract Services	\$0.00	\$42.00	(\$42.00)
6-2880	Veh & Mach Repair/Parts	\$87.17	\$667.00	(\$579.83)
6-2881	Veh/Mach In-shop Repair	\$72.62	\$1,167.00	(\$1,094.38)
6-2901	Misc Equip Rental	\$0.00	\$34.00	(\$34.00)
6-2902	Misc. Equipment/Tools	\$215.44	\$125.00	\$90.44
6-2904	Vandalism Repair	\$0.00	\$42.00	(\$42.00)
6-2905	Sign/Art Work Maintenance	\$0.00	\$148.00	(\$148.00)
	Total Maintenance O & M	\$8,846.26	\$12,944.00	(\$4,097.74)
	Total Maintenance	\$26,812.34	\$31,230.00	(\$4,417.66)
6-2950	Interest Expense	\$0.00	\$100.00	(\$100.00)
6-4000	Programs			
6-4009	Program Wages			
6-4010	Programs Wages - FT	\$5,174.88	\$5,174.92	(\$0.04)
6-4100	Recreation Programs			
6-4110	Adult Sports			
6-4117	Adult Volleyball	\$148.90	\$0.00	\$148.90
6-4119	Pickleball	\$20.00	\$20.00	\$0.00
6-4130	Youth Sports			
6-4132	Youth Basketball	\$1,320.61	\$1,350.00	(\$29.39)
6-4190	Special Event - Sports			
6-4200	Misc. Programs			
6-4210	Adult Misc. Programs			
6-4250	Youth Misc. Programs			
6-4290	Special Events			
6-4296	New Program Directions	\$0.00	\$166.00	(\$166.00)
6-4500	Misc. Program Expenses			
6-4532	Print & Advertising	\$70.73	\$130.00	(\$59.27)
6-4534	Program Equipment & Supplies	\$52.87	\$100.00	(\$47.13)
6-4570	Unfunded Scholarships	\$0.00	\$50.00	(\$50.00)
	Total Programs	\$6,787.99	\$6,990.92	(\$202.93)
6-8000	Miscellaneous Costs			
6-8006	Investment Fee Operations Fund	\$0.00	\$225.00	(\$225.00)
6-8008	Investment Fees Reserve Fund	\$0.00	\$225.00	(\$225.00)
6-8009	Tsf to Reserve Fund from M&O	\$31,623.00	\$31,623.00	\$0.00
	Total Miscellaneous Costs	\$31,623.00	\$32,073.00	(\$450.00)
	Total Expenses	\$100,962.74	\$112,691.29	(\$11,728.55)
	Net Profit / (Loss)	(\$45,598.83)	(\$59,061.29)	\$13,462.46

Account Transactions

1/1/2023 To 1/31/2023

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ID#	Src	Date	Memo/Payee	Debit	Credit	Job No.
2-2200 00011898	Bank Loans PJ	1/4/2023	Purchase; Heritage Bank - Sea	\$3,495.48		
				<u>\$3,495.48</u>	<u>\$0.00</u>	

Fund Balances

Fund Balances as of January 31, 2023

M&O	\$ 308,673.80
Reserve	\$ 374,872.43
Capital (Maxwelton Trails Bond)	\$ 64,192.77
Property (Campground)	\$ 194,835.24
Bond - (Park Improvement Bond)	\$ 41,072.95
TOTAL	\$ 983,647.19