

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2023 through February 2023

		Selected Period	Budgeted	\$ Difference
4-0000	Income			
4-2000	Taxes			
4-2110	Property taxes - M & O	\$10,584.38	\$21,100.00	(\$10,515.62)
	Total Taxes	\$10,584.38	\$21,100.00	(\$10,515.62)
4-4100	Recreation Programs			
4-4110	Adult Sports			
4-4114	Adult Softball League	\$500.00	\$0.00	\$500.00
4-4117	Adult Volleyball	\$555.00	\$1,100.00	(\$545.00)
4-4119	Pickleball	\$7,323.00	\$1,720.00	\$5,603.00
4-4120	Adult Soccer/Futsal	\$637.00	\$900.00	(\$263.00)
4-4130	Youth Sports			
4-4132	Youth Basketball	\$3,797.00	\$1,800.00	\$1,997.00
4-4135	Falcon Programs	\$780.00	\$0.00	\$780.00
4-4190	Special Event - Sports			
4-4191	Triathlon	\$7,640.00	\$7,000.00	\$640.00
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	\$871.20	\$775.00	\$96.20
4-4264	Aquatics	(\$65.00)	\$0.00	(\$65.00)
4-4290	Special Events			
4-4291	Dog Classes	\$542.00	\$3,910.00	(\$3,368.00)
4-4292	Concerts and Movies	\$1,500.00	\$1,500.00	\$0.00
4-4296	New Program Directions	\$0.00	\$334.00	(\$334.00)
	Total Recreation Programs	\$24,830.20	\$19,689.00	\$5,141.20
4-8000	Other Revenue			
4-8003	Park Facility Rental	\$840.00	\$400.00	\$440.00
4-8005	Other Revenue	\$0.00	\$50.00	(\$50.00)
4-8006	Interest from M & O	\$692.62	\$350.00	\$342.62
4-8008	Interest from Reserve Fund	\$902.74	\$350.00	\$552.74
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	\$34,058.36	\$32,798.00	\$1,260.36
	Total Income	\$69,472.94	\$73,587.00	(\$4,114.06)
5-0000	Cost of Sales			
	Gross Profit	\$69,472.94	\$73,587.00	(\$4,114.06)
6-0000	Expenses			
6-1000	Administration			
6-1010	Wages - Director	\$29,937.49	\$20,500.00	\$9,437.49
6-1012	Wages - Administrator	\$12,728.92	\$12,729.00	(\$0.08)
6-1201	FICA District's Share	\$1,458.59	\$1,400.00	\$58.59
6-1202	WA State Unemployment Ins	\$301.80	\$375.00	(\$73.20)
6-1203	Labor & Industries Ins	\$2,251.50	\$2,251.50	\$0.00
6-1204	Health Ins	\$9,101.73	\$19,378.00	(\$10,276.27)
6-1205	Retirement-PERS	\$7,582.17	\$8,125.00	(\$542.83)
6-1206	LTD/AD&D/Life Ins	\$0.00	\$546.00	(\$546.00)
6-1207	Dental Insurance	\$668.80	\$1,678.00	(\$1,009.20)
6-1208	B&O Tax	\$443.26	\$1,275.00	(\$831.74)
6-1209	DCP Employer Expense	\$4,524.48	\$5,095.00	(\$570.52)
6-1210	Family & Medical Leave	\$518.33	\$520.00	(\$1.67)
6-1303	Professional Service	\$17,809.87	\$200.00	\$17,609.87
6-1429	Building Lease	\$879.56	\$879.56	\$0.00
6-1530	Office Supplies	\$514.66	\$600.00	(\$85.34)
6-1531	Dues & Publications	\$50.00	\$225.00	(\$175.00)
6-1532	Print & Advertising	\$324.00	\$325.00	(\$1.00)
6-1535	Contracted Services	\$902.38	\$902.38	\$0.00
6-1540	Postage	\$120.00	\$120.00	\$0.00
6-1541	Telephone	\$1,172.33	\$1,400.00	(\$227.67)
6-1543	Propane	\$1,023.60	\$1,023.60	\$0.00
6-1550	Travel & Vehicle Allowance	\$25.00	\$0.00	\$25.00
6-1552	Conferences & Training	\$15.00	\$15.00	\$0.00
6-1660	Misc Fees & Charges	\$811.34	\$1,200.00	(\$388.66)

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		Selected Period	Budgeted	\$ Difference
6-1690	Computer Equip & Supplies	\$81.60	\$340.80	(\$259.20)
6-1691	Office Equipment	\$0.00	\$100.00	(\$100.00)
6-1692	Volunteer Recognition	\$0.00	\$15.00	(\$15.00)
	Total Administration	<u>\$93,246.41</u>	<u>\$81,218.84</u>	<u>\$12,027.57</u>
6-2000	Maintenance			
6-2001	Maintenance Wages			
6-2010	Maintenance Supervisor	\$15,401.96	\$15,402.00	(\$0.04)
6-2012	Maintenance Wages - PT	\$21,108.14	\$21,171.00	(\$62.86)
	Total Maintenance Wages	<u>\$36,510.10</u>	<u>\$36,573.00</u>	<u>(\$62.90)</u>
6-2200	Maintenance O & M			
6-2434	Gas & Lube Products	\$803.69	\$810.00	(\$6.31)
6-2436	Safety Gear	\$0.00	\$90.00	(\$90.00)
6-2550	Travel & Vehicle Allowance	\$87.10	\$130.00	(\$42.90)
6-2581	Garden Maint & Hort	\$0.00	\$100.00	(\$100.00)
6-2583	Sport Field Supplies	\$1,468.80	\$1,500.00	(\$31.20)
6-2584	Misc Bld Repair	\$45.46	\$1,000.00	(\$954.54)
6-2585	Park Bld Maint/Jan Supp	\$480.31	\$1,250.00	(\$769.69)
6-2586	Fertilizer & Turf	\$3,198.72	\$3,200.00	(\$1.28)
6-2647	Refuse Removal	\$1,072.90	\$1,082.00	(\$9.10)
6-2649	Electrical Utilities	\$2,360.26	\$1,750.00	\$610.26
6-2650	Alarm System Monitoring	\$478.76	\$100.00	\$378.76
6-2670	Road & Trail Maintenance	\$5,144.43	\$5,200.00	(\$55.57)
6-2680	Water System Maintenance	\$775.00	\$440.00	\$335.00
6-2690	Septic	\$1,360.00	\$1,734.00	(\$374.00)
6-2760	Contract Services	\$0.00	\$84.00	(\$84.00)
6-2880	Veh & Mach Repair/Parts	\$366.06	\$1,334.00	(\$967.94)
6-2881	Veh/Mach In-shop Repair	\$72.62	\$2,334.00	(\$2,261.38)
6-2901	Misc Equip Rental	\$0.00	\$67.00	(\$67.00)
6-2902	Misc. Equipment/Tools	\$215.44	\$250.00	(\$34.56)
6-2904	Vandalism Repair	\$0.00	\$83.00	(\$83.00)
6-2905	Sign/Art Work Maintenance	\$0.00	\$296.00	(\$296.00)
	Total Maintenance O & M	<u>\$17,929.55</u>	<u>\$22,834.00</u>	<u>(\$4,904.45)</u>
	Total Maintenance	<u>\$54,439.65</u>	<u>\$59,407.00</u>	<u>(\$4,967.35)</u>
6-2950	Interest Expense	\$0.00	\$100.00	(\$100.00)
6-4000	Programs			
6-4009	Program Wages			
6-4010	Programs Wages - FT	\$10,349.76	\$10,349.84	(\$0.08)
6-4100	Recreation Programs			
6-4110	Adult Sports			
6-4117	Adult Volleyball	\$148.90	\$0.00	\$148.90
6-4119	Pickleball	\$419.46	\$220.00	\$199.46
6-4120	Adult Soccer/Futsal	\$124.83	\$125.00	(\$0.17)
6-4130	Youth Sports			
6-4132	Youth Basketball	\$1,748.86	\$4,350.00	(\$2,601.14)
6-4190	Special Event - Sports			
6-4191	Triathlon	\$41.33	\$50.00	(\$8.67)
6-4199	Polar Bear Dive Expense	\$0.00	\$1,200.00	(\$1,200.00)
6-4200	Misc. Programs			
6-4210	Adult Misc. Programs			
6-4250	Youth Misc. Programs			
6-4252	Cheer	\$2,296.80	\$1,600.00	\$696.80
6-4290	Special Events			
6-4291	Dog Classes	\$1,316.00	\$0.00	\$1,316.00
6-4296	New Program Directions	\$0.00	\$332.00	(\$332.00)
6-4500	Misc. Program Expenses			
6-4532	Print & Advertising	\$163.21	\$260.00	(\$96.79)
6-4534	Program Equipment & Supplies	\$77.44	\$200.00	(\$122.56)
6-4570	Unfunded Scholarships	\$0.00	\$50.00	(\$50.00)
	Total Programs	<u>\$16,686.59</u>	<u>\$18,736.84</u>	<u>(\$2,050.25)</u>
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	<u>\$31,623.00</u>	<u>\$32,073.00</u>	<u>(\$450.00)</u>
	Total Expenses	<u>\$195,995.65</u>	<u>\$191,535.68</u>	<u>\$4,459.97</u>

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Profit & Loss [Budget Analysis]

January 2023 through February 2023

	Selected Period	Budgeted	\$ Difference
Net Profit / (Loss)	<u>(\$126,522.71)</u>	<u>(\$117,948.68)</u>	<u>(\$8,574.03)</u>

Account Transactions

1/1/2023 To 2/28/2023

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ID#	Src	Date	Memo/Payee	Debit	Credit	Job No.
2-2200	Bank Loans					
00011898	PJ	1/4/2023	Purchase; Heritage Bank - Sea	\$3,495.48		
00011969	PJ	2/15/2023	Purchase; Heritage Bank - Sea	\$6,115.36		
				<u>\$9,610.84</u>	<u>\$0.00</u>	

Fund Balances

Fund Balances as of February 28, 2023

M&O	\$ 220,356.05
Reserve	\$ 375,324.64
Capital (Maxwelton Trails Bond)	\$ 64,252.14
Property (Campground)	\$ 191,904.36
Bond - (Park Improvement Bond)	\$ 41,905.10
TOTAL	\$ 893,742.29