

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2023 through March 2023

		Selected Period	Budgeted	\$ Difference
4-0000	Income			
4-2000	Taxes			
4-2110	Property taxes - M & O	\$174,424.58	\$196,100.00	(\$21,675.42)
	Total Taxes	\$174,424.58	\$196,100.00	(\$21,675.42)
4-4100	Recreation Programs			
4-4110	Adult Sports			
4-4114	Adult Softball League	\$500.00	\$0.00	\$500.00
4-4117	Adult Volleyball	\$835.00	\$1,600.00	(\$765.00)
4-4119	Pickleball	\$11,805.50	\$2,520.00	\$9,285.50
4-4120	Adult Soccer/Futsal	\$677.00	\$900.00	(\$223.00)
4-4130	Youth Sports			
4-4132	Youth Basketball	\$3,797.00	\$1,800.00	\$1,997.00
4-4135	Falcon Programs	\$936.00	\$0.00	\$936.00
4-4190	Special Event - Sports			
4-4191	Triathlon	\$9,395.00	\$11,000.00	(\$1,605.00)
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	\$8,084.50	\$3,910.00	\$4,174.50
4-4292	Concerts and Movies	\$1,500.00	\$1,500.00	\$0.00
4-4296	New Program Directions	\$20.00	\$501.00	(\$481.00)
	Total Recreation Programs	\$39,106.20	\$25,156.00	\$13,950.20
4-8000	Other Revenue			
4-8003	Park Facility Rental	\$1,755.00	\$900.00	\$855.00
4-8005	Other Revenue	\$0.00	\$80.00	(\$80.00)
4-8006	Interest from M & O	\$881.42	\$525.00	\$356.42
4-8008	Interest from Reserve Fund	\$1,413.66	\$525.00	\$888.66
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	\$35,673.08	\$33,678.00	\$1,995.08
	Total Income	\$249,203.86	\$254,934.00	(\$5,730.14)
5-0000	Cost of Sales			
	Gross Profit	\$249,203.86	\$254,934.00	(\$5,730.14)
6-0000	Expenses			
6-1000	Administration			
6-1010	Wages - Director	\$29,937.49	\$30,750.00	(\$812.51)
6-1012	Wages - Administrator	\$19,093.38	\$19,093.00	\$0.38
6-1201	FICA District's Share	\$2,019.78	\$2,100.00	(\$80.22)
6-1202	WA State Unemployment Ins	\$421.80	\$550.00	(\$128.20)
6-1203	Labor & Industries Ins	\$2,251.50	\$2,251.50	\$0.00
6-1204	Health Ins	\$13,238.88	\$29,067.00	(\$15,828.12)
6-1205	Retirement-PERS	\$10,487.58	\$12,187.50	(\$1,699.92)
6-1206	LTD/AD&D/Life Ins	\$0.00	\$819.00	(\$819.00)
6-1207	Dental Insurance	\$972.80	\$2,517.00	(\$1,544.20)
6-1208	B&O Tax	\$443.26	\$1,275.00	(\$831.74)
6-1209	DCP Employer Expense	\$6,258.22	\$7,643.00	(\$1,384.78)
6-1210	Family & Medical Leave	\$518.42	\$520.00	(\$1.58)
6-1303	Professional Service	\$17,809.87	\$400.00	\$17,409.87
6-1429	Building Lease	\$1,319.34	\$1,319.34	\$0.00
6-1530	Office Supplies	\$959.52	\$1,100.00	(\$140.48)
6-1531	Dues & Publications	\$50.00	\$325.00	(\$275.00)
6-1532	Print & Advertising	\$437.73	\$550.00	(\$112.27)
6-1535	Contracted Services	\$1,353.57	\$1,353.57	\$0.00
6-1540	Postage	\$120.00	\$120.00	\$0.00
6-1541	Telephone	\$1,692.50	\$2,100.00	(\$407.50)
6-1543	Propane	\$1,899.58	\$1,523.60	\$375.98
6-1550	Travel & Vehicle Allowance	\$25.00	\$0.00	\$25.00
6-1552	Conferences & Training	\$15.00	\$60.00	(\$45.00)
6-1660	Misc Fees & Charges	\$1,428.67	\$1,500.00	(\$71.33)

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January 2023 through March 2023

		Selected Period	Budgeted	\$ Difference
6-1690	Computer Equip & Supplies	\$1,849.13	\$640.80	\$1,208.33
6-1691	Office Equipment	\$0.00	\$150.00	(\$150.00)
6-1692	Volunteer Recognition	\$0.00	\$30.00	(\$30.00)
	Total Administration	\$114,603.02	\$119,945.31	(\$5,342.29)
6-2000	Maintenance			
6-2001	Maintenance Wages			
6-2010	Maintenance Supervisor	\$23,102.94	\$23,103.00	(\$0.06)
6-2012	Maintenance Wages - PT	\$30,774.94	\$31,756.00	(\$981.06)
	Total Maintenance Wages	\$53,877.88	\$54,859.00	(\$981.12)
6-2200	Maintenance O & M			
6-2303	Professional Service	\$280.33	\$0.00	\$280.33
6-2434	Gas & Lube Products	\$803.69	\$1,460.00	(\$656.31)
6-2436	Safety Gear	\$11.96	\$180.00	(\$168.04)
6-2550	Travel & Vehicle Allowance	\$107.80	\$197.00	(\$89.20)
6-2581	Garden Maint & Hort	\$261.12	\$200.00	\$61.12
6-2582	Irrg & Plumb Supplies	\$0.00	\$500.00	(\$500.00)
6-2583	Sport Field Supplies	\$2,259.75	\$5,500.00	(\$3,240.25)
6-2584	Misc Bld Repair	\$309.38	\$1,500.00	(\$1,190.62)
6-2585	Park Bld Maint/Jan Supp	\$647.51	\$1,875.00	(\$1,227.49)
6-2586	Fertilizer & Turf	\$3,198.72	\$3,900.00	(\$701.28)
6-2647	Refuse Removal	\$1,613.87	\$1,623.00	(\$9.13)
6-2649	Electrical Utilities	\$3,563.06	\$2,850.00	\$713.06
6-2650	Alarm System Monitoring	\$526.42	\$150.00	\$376.42
6-2670	Road & Trail Maintenance	\$4,122.53	\$5,200.00	(\$1,077.47)
6-2680	Water System Maintenance	\$775.00	\$660.00	\$115.00
6-2690	Septic	\$1,360.00	\$2,108.00	(\$748.00)
6-2760	Contract Services	\$0.00	\$126.00	(\$126.00)
6-2880	Veh & Mach Repair/Parts	\$1,342.07	\$2,001.00	(\$658.93)
6-2881	Veh/Mach In-shop Repair	\$103.07	\$3,501.00	(\$3,397.93)
6-2901	Misc Equip Rental	\$0.00	\$101.00	(\$101.00)
6-2902	Misc. Equipment/Tools	\$215.44	\$375.00	(\$159.56)
6-2904	Vandalism Repair	\$0.00	\$125.00	(\$125.00)
6-2905	Sign/Art Work Maintenance	\$0.00	\$444.00	(\$444.00)
	Total Maintenance O & M	\$21,501.72	\$34,576.00	(\$13,074.28)
	Total Maintenance	\$75,379.60	\$89,435.00	(\$14,055.40)
6-2950	Interest Expense	\$0.00	\$100.00	(\$100.00)
6-3000	Capital Equipment/Projects			
6-3001	Projects/Equipment	\$0.00	\$3,500.00	(\$3,500.00)
	Total Capital Equipment/Projects	\$0.00	\$3,500.00	(\$3,500.00)
6-4000	Programs			
6-4009	Program Wages			
6-4010	Programs Wages - FT	\$15,524.64	\$15,524.76	(\$0.12)
6-4100	Recreation Programs			
6-4110	Adult Sports			
6-4117	Adult Volleyball	\$148.90	\$0.00	\$148.90
6-4119	Pickleball	\$722.75	\$1,220.00	(\$497.25)
6-4120	Adult Soccer/Futsal	\$124.83	\$275.00	(\$150.17)
6-4130	Youth Sports			
6-4132	Youth Basketball	\$2,983.33	\$7,350.00	(\$4,366.67)
6-4135	Falcon Programs	\$100.00	\$0.00	\$100.00
6-4190	Special Event - Sports			
6-4191	Triathlon	\$41.33	\$550.00	(\$508.67)
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	\$2,068.00	\$0.00	\$2,068.00
6-4296	New Program Directions	\$0.00	\$498.00	(\$498.00)
6-4500	Misc. Program Expenses			
6-4532	Print & Advertising	\$233.94	\$660.00	(\$426.06)
6-4534	Program Equipment & Supplies	\$77.44	\$300.00	(\$222.56)
6-4570	Unfunded Scholarships	\$0.00	\$250.00	(\$250.00)
	Total Programs	\$24,321.96	\$29,427.76	(\$5,105.80)
6-8000	Miscellaneous Costs			

South Whidbey Parks & Recreation Dist

5475 Maxwellton Road
Langley, WA 98260

Job Activity [Summary]

1/1/2023 To 3/31/2023

4/19/2023

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Job #	Job Name	Debit	Credit	Net Activity
4-4296	New Program Directions			
4296 23 FB	Falcon Basketball 23	\$0.00	\$20.00	(\$20.00)
Total:		\$0.00	\$20.00	(\$20.00)
Grand Total:		\$0.00	\$20.00	(\$20.00)

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Profit & Loss [Budget Analysis]

January 2023 through March 2023

		Selected Period	Budgeted	\$ Difference
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	<u>\$245,927.58</u>	<u>\$274,481.07</u>	<u>(\$28,553.49)</u>
	Net Profit / (Loss)	<u>\$3,276.28</u>	<u>(\$19,547.07)</u>	<u>\$22,823.35</u>

Fund Balances

Fund Balances as of March 31, 2023

M&O	\$ 330,341.87
Reserve	\$ 375,835.56
Capital (Maxwelton Trails Bond)	\$ 62,232.17
Property (Campground)	\$ 192,089.69
Bond - (Park Improvement Bond)	\$ 54,313.77
TOTAL	\$ 1,014,813.06