

# South Whidbey Parks & Recreation Dist

## Profit & Loss [Budget Analysis]

January 2023 through April 2023

5/12/2023  
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		Selected Period	Budgeted	\$ Difference
4-0000	Income			
4-2000	Taxes			
4-2110	Property taxes - M & O	\$745,186.27	\$771,100.00	(\$25,913.73)
	Total Taxes	<u>\$745,186.27</u>	<u>\$771,100.00</u>	<u>(\$25,913.73)</u>
4-4100	Recreation Programs			
4-4110	Adult Sports			
4-4113	Adult Basketball	\$196.00	\$0.00	\$196.00
4-4114	Adult Softball League	\$500.00	\$0.00	\$500.00
4-4117	Adult Volleyball	\$1,010.00	\$1,600.00	(\$590.00)
4-4118	Adult Sailing	\$3,300.00	\$2,750.00	\$550.00
4-4119	Pickleball	\$16,102.50	\$3,520.00	\$12,582.50
4-4120	Adult Soccer/Futsal	\$677.00	\$900.00	(\$223.00)
4-4129	Miscellaneous Adult Sports	\$85.00	\$0.00	\$85.00
4-4130	Youth Sports			
4-4131	Tennis Classes	\$3,105.00	\$500.00	\$2,605.00
4-4132	Youth Basketball	\$3,797.00	\$1,800.00	\$1,997.00
4-4135	Falcon Programs	\$2,266.00	\$200.00	\$2,066.00
4-4190	Special Event - Sports			
4-4191	Triathlon	\$10,825.00	\$13,000.00	(\$2,175.00)
4-4199	Polar Bear Dive Revenue	\$750.00	\$650.00	\$100.00
4-4200	Misc. Programs			
4-4210	Adult Misc. Programs			
4-4216	Fitness	\$30.00	\$0.00	\$30.00
4-4219	Adult General Program	\$0.00	\$300.00	(\$300.00)
4-4250	Youth Misc. Programs			
4-4252	Cheer	\$871.20	\$775.00	\$96.20
4-4259	Model Rockets	\$0.00	\$120.00	(\$120.00)
4-4260	Other Youth Programs	\$6,770.00	\$1,400.00	\$5,370.00
4-4263	Archery	\$0.00	\$1,035.00	(\$1,035.00)
4-4264	Aquatics	\$30,285.00	\$6,050.00	\$24,235.00
4-4265	Skimboarding	\$1,790.00	\$1,000.00	\$790.00
4-4266	Youth Sailing	\$10,150.00	\$5,000.00	\$5,150.00
4-4267	Paddle Sports	\$2,205.00	\$1,000.00	\$1,205.00
4-4282	Cultural Youth Camps	\$9,600.00	\$3,800.00	\$5,800.00
4-4283	Youth General Programs	\$0.00	\$2,400.00	(\$2,400.00)
4-4290	Special Events			
4-4291	Dog Classes	\$8,849.50	\$7,410.00	\$1,439.50
4-4292	Concerts and Movies	\$1,500.00	\$1,500.00	\$0.00
4-4296	New Program Directions	\$252.83	\$668.00	(\$415.17)
	Total Recreation Programs	<u>\$114,917.03</u>	<u>\$57,378.00</u>	<u>\$57,539.03</u>
4-8000	Other Revenue			
4-8003	Park Facility Rental	\$2,385.00	\$1,300.00	\$1,085.00
4-8005	Other Revenue	\$85.77	\$110.00	(\$24.23)
4-8006	Interest from M & O	\$1,064.74	\$700.00	\$364.74
4-8008	Interest from Reserve Fund	\$2,056.08	\$700.00	\$1,356.08
4-8009	Reserve Fund - Transfers In	\$31,623.00	\$31,623.00	\$0.00
4-8100	Scholarship Donations	\$45.00	\$50.00	(\$5.00)
	Total Other Revenue	<u>\$37,259.59</u>	<u>\$34,483.00</u>	<u>\$2,776.59</u>
	Total Income	<u>\$897,362.89</u>	<u>\$862,961.00</u>	<u>\$34,401.89</u>
5-0000	Cost of Sales			
	Gross Profit	<u>\$897,362.89</u>	<u>\$862,961.00</u>	<u>\$34,401.89</u>
6-0000	Expenses			
6-1000	Administration			
6-1010	Wages - Director	\$29,937.49	\$41,000.00	(\$11,062.51)
6-1012	Wages - Administrator	\$25,457.84	\$25,458.00	(\$0.16)
6-1201	FICA District's Share	\$2,542.42	\$2,850.00	(\$307.58)
6-1202	WA State Unemployment Ins	\$542.92	\$775.00	(\$232.08)
6-1203	Labor & Industries Ins	\$5,177.97	\$5,751.50	(\$573.53)
6-1204	Health Ins	\$17,376.03	\$38,756.00	(\$21,379.97)
6-1205	Retirement-PERS	\$13,493.80	\$16,250.00	(\$2,756.20)
6-1206	LTD/AD&D/Life Ins	\$0.00	\$1,092.00	(\$1,092.00)
6-1207	Dental Insurance	\$1,276.80	\$3,356.00	(\$2,079.20)
6-1208	B&O Tax	\$706.18	\$1,775.00	(\$1,068.82)

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## Profit & Loss [Budget Analysis]

January 2023 through April 2023

5/12/2023  
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		Selected Period	Budgeted	\$ Difference
6-1209	DCP Employer Expense	\$8,052.11	\$10,190.00	(\$2,137.89)
6-1210	Family & Medical Leave	\$1,217.08	\$1,400.00	(\$182.92)
6-1301	Accounting Service	\$0.00	\$10,250.00	(\$10,250.00)
6-1302	Legal Service	\$136.50	\$300.00	(\$163.50)
6-1303	Professional Service	\$17,809.87	\$600.00	\$17,209.87
6-1429	Building Lease	\$1,759.12	\$1,759.12	\$0.00
6-1530	Office Supplies	\$1,362.44	\$1,400.00	(\$37.56)
6-1531	Dues & Publications	\$50.00	\$425.00	(\$375.00)
6-1532	Print & Advertising	\$504.73	\$550.00	(\$45.27)
6-1535	Contracted Services	\$1,804.76	\$1,804.76	\$0.00
6-1540	Postage	\$120.00	\$120.00	\$0.00
6-1541	Telephone	\$2,261.16	\$2,800.00	(\$538.84)
6-1543	Propane	\$2,300.23	\$1,523.60	\$776.63
6-1550	Travel & Vehicle Allowance	\$25.00	\$0.00	\$25.00
6-1552	Conferences & Training	\$15.00	\$560.00	(\$545.00)
6-1660	Misc Fees & Charges	\$813.00	\$2,250.00	(\$1,437.00)
6-1690	Computer Equip & Supplies	\$1,957.93	\$1,040.80	\$917.13
6-1691	Office Equipment	\$0.00	\$200.00	(\$200.00)
6-1692	Volunteer Recognition	\$0.00	\$45.00	(\$45.00)
	<b>Total Administration</b>	<b>\$136,700.38</b>	<b>\$174,281.78</b>	<b>(\$37,581.40)</b>
6-2000	<b>Maintenance</b>			
6-2001	<b>Maintenance Wages</b>			
6-2010	Maintenance Supervisor	\$30,803.92	\$30,804.00	(\$0.08)
6-2012	Maintenance Wages - PT	\$41,513.08	\$42,342.00	(\$828.92)
	<b>Total Maintenance Wages</b>	<b>\$72,317.00</b>	<b>\$73,146.00</b>	<b>(\$829.00)</b>
6-2200	<b>Maintenance O &amp; M</b>			
6-2303	Professional Service	\$26,514.93	\$0.00	\$26,514.93
6-2434	Gas & Lube Products	\$1,933.09	\$2,160.00	(\$226.91)
6-2436	Safety Gear	\$11.96	\$270.00	(\$258.04)
6-2550	Travel & Vehicle Allowance	\$107.80	\$264.00	(\$156.20)
6-2581	Garden Maint & Hort	\$261.12	\$300.00	(\$38.88)
6-2582	Irrg & Plumb Supplies	\$0.00	\$1,000.00	(\$1,000.00)
6-2583	Sport Field Supplies	\$2,259.75	\$7,500.00	(\$5,240.25)
6-2584	Misc Bld Repair	\$573.69	\$2,000.00	(\$1,426.31)
6-2585	Park Bld Maint/Jan Supp	\$2,711.63	\$2,500.00	\$211.63
6-2586	Fertilizer & Turf	\$7,441.92	\$4,600.00	\$2,841.92
6-2647	Refuse Removal	\$2,248.12	\$2,164.00	\$84.12
6-2649	Electrical Utilities	\$4,686.05	\$3,950.00	\$736.05
6-2650	Alarm System Monitoring	\$575.39	\$200.00	\$375.39
6-2670	Road & Trail Maintenance	\$4,122.53	\$5,200.00	(\$1,077.47)
6-2680	Water System Maintenance	\$1,235.00	\$5,840.00	(\$4,605.00)
6-2690	Septic	\$1,360.00	\$2,482.00	(\$1,122.00)
6-2760	Contract Services	\$0.00	\$168.00	(\$168.00)
6-2880	Veh & Mach Repair/Parts	\$2,190.27	\$2,668.00	(\$477.73)
6-2881	Veh/Mach In-shop Repair	\$1,223.88	\$4,668.00	(\$3,444.12)
6-2901	Misc Equip Rental	\$0.00	\$134.00	(\$134.00)
6-2902	Misc. Equipment/Tools	\$215.44	\$500.00	(\$284.56)
6-2904	Vandalism Repair	\$0.00	\$166.00	(\$166.00)
6-2905	Sign/Art Work Maintenance	\$364.00	\$814.00	(\$450.00)
6-2906	Trustland Trails	\$565.92	\$0.00	\$565.92
	<b>Total Maintenance O &amp; M</b>	<b>\$60,602.49</b>	<b>\$49,548.00</b>	<b>\$11,054.49</b>
	<b>Total Maintenance</b>	<b>\$132,919.49</b>	<b>\$122,694.00</b>	<b>\$10,225.49</b>
6-2950	Interest Expense	\$0.00	\$100.00	(\$100.00)
6-3000	<b>Capital Equipment/Projects</b>			
6-3001	Projects/Equipment	\$0.00	\$3,500.00	(\$3,500.00)
	<b>Total Capital Equipment/Projects</b>	<b>\$0.00</b>	<b>\$3,500.00</b>	<b>(\$3,500.00)</b>
6-4000	<b>Programs</b>			
6-4009	Program Wages			
6-4010	Programs Wages - FT	\$20,699.52	\$20,699.67	(\$0.15)
6-4100	Recreation Programs			
6-4110	Adult Sports			
6-4117	Adult Volleyball	\$508.90	\$0.00	\$508.90
6-4119	Pickleball	\$3,526.05	\$2,220.00	\$1,306.05
6-4120	Adult Soccer/Futsal	\$304.83	\$425.00	(\$120.17)
6-4130	Youth Sports			
6-4132	Youth Basketball	\$3,963.33	\$7,350.00	(\$3,386.67)

# South Whidbey Parks & Recreation Dist

## Profit & Loss [Budget Analysis]

January 2023 through April 2023

5/12/2023  
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		Selected Period	Budgeted	\$ Difference
6-4135	Falcon Programs	\$100.00	\$0.00	\$100.00
6-4190	Special Event - Sports			
6-4191	Triathlon	\$41.33	\$1,050.00	(\$1,008.67)
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
6-4266	Youth Sailing	\$0.00	\$140.00	(\$140.00)
6-4290	Special Events			
6-4291	Dog Classes	\$3,008.00	\$0.00	\$3,008.00
6-4296	New Program Directions	\$0.00	\$664.00	(\$664.00)
6-4500	Misc. Program Expenses			
6-4532	Print & Advertising	\$329.67	\$790.00	(\$460.33)
6-4534	Program Equipment & Supplies	\$77.44	\$400.00	(\$322.56)
6-4570	Unfunded Scholarships	\$0.00	\$250.00	(\$250.00)
	Total Programs	<u>\$34,855.87</u>	<u>\$36,788.67</u>	<u>(\$1,932.80)</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>\$336,098.74</u>	<u>\$369,437.45</u>	<u>(\$33,338.71)</u>
	Net Profit / (Loss)	<u>\$561,264.15</u>	<u>\$493,523.55</u>	<u>\$67,740.60</u>

# Account Transactions

## 1/1/2023 To 4/30/2023

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ID#	Src	Date	Memo/Payee	Debit	Credit	Job No.
2-2100	Mortgage Loans					
00012018	PJ	3/14/2023	Purchase; Heritage Bank - Oly	\$14,779.00		
				\$14,779.00	\$0.00	
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		
00012017	PJ	3/14/2023	Purchase; Heritage Bank - Sea	\$3,495.48		
				\$13,106.32	\$0.00	

# South Whidbey Parks & Recreation Dist

5475 Maxwellton Road  
Langley, WA 98260

## Job Activity [Summary]

1/1/2023 To 4/30/2023

5/12/2023  
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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)
4296 23 LS	Levo Soccer 23	\$0.00	\$232.83	(\$232.83)
	Total:	\$0.00	\$252.83	(\$252.83)
	Grand Total:	\$0.00	\$252.83	(\$252.83)

# Fund Balances

## Fund Balances as of March 31, 2023

M&O	\$ 886,228.23
Reserve	\$ 376,477.98
Capital (Maxwelton Trails Bond)	\$ 62,310.38
Property (Campground)	\$ 189,958.34
Bond - (Park Improvement Bond)	\$ 96,720.73
<b>TOTAL</b>	<b>\$ 1,611,695.66</b>