

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2023 through May 2023

6/13/2023
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		Selected Period	Budgeted	\$ Difference
4-0000	Income			
4-2000	Taxes			
4-2110	Property taxes - M & O	\$885,763.55	\$898,100.00	(\$12,336.45)
4-2200	Timber excise taxes	\$0.00	\$375.00	(\$375.00)
	Total Taxes	\$885,763.55	\$898,475.00	(\$12,711.45)
4-4100	Recreation Programs			
4-4110	Adult Sports			
4-4113	Adult Basketball	\$196.00	\$0.00	\$196.00
4-4114	Adult Softball League	\$2,600.00	\$1,500.00	\$1,100.00
4-4117	Adult Volleyball	\$1,175.00	\$1,600.00	(\$425.00)
4-4118	Adult Sailing	\$4,900.00	\$3,650.00	\$1,250.00
4-4119	Pickleball	\$18,353.60	\$4,320.00	\$14,033.60
4-4120	Adult Soccer/Futsal	\$677.00	\$900.00	(\$223.00)
4-4129	Miscellaneous Adult Sports	\$320.00	\$700.00	(\$380.00)
4-4130	Youth Sports			
4-4131	Tennis Classes	\$4,185.00	\$2,700.00	\$1,485.00
4-4132	Youth Basketball	\$3,797.00	\$1,800.00	\$1,997.00
4-4135	Falcon Programs	\$1,930.00	\$400.00	\$1,530.00
4-4190	Special Event - Sports			
4-4191	Triathlon	\$14,565.00	\$15,500.00	(\$935.00)
4-4192	Chum Run	\$0.00	\$2,000.00	(\$2,000.00)
4-4199	Polar Bear Dive Revenue	\$750.00	\$650.00	\$100.00
4-4200	Misc. Programs			
4-4210	Adult Misc. Programs			
4-4219	Adult General Program	\$0.00	\$600.00	(\$600.00)
4-4250	Youth Misc. Programs			
4-4252	Cheer	\$871.20	\$775.00	\$96.20
4-4259	Model Rockets	\$0.00	\$700.00	(\$700.00)
4-4260	Other Youth Programs	\$8,031.00	\$8,550.00	(\$519.00)
4-4263	Archery	\$0.00	\$1,173.00	(\$1,173.00)
4-4264	Aquatics	\$31,460.00	\$34,331.00	(\$2,871.00)
4-4265	Skimboarding	\$2,290.00	\$2,750.00	(\$460.00)
4-4266	Youth Sailing	\$10,350.00	\$7,500.00	\$2,850.00
4-4267	Paddle Sports	\$3,170.00	\$1,675.00	\$1,495.00
4-4282	Cultural Youth Camps	\$11,725.00	\$9,400.00	\$2,325.00
4-4290	Special Events			
4-4291	Dog Classes	\$12,799.50	\$11,310.00	\$1,489.50
4-4292	Concerts and Movies	\$1,500.00	\$1,500.00	\$0.00
4-4296	New Program Directions	\$252.83	\$835.00	(\$582.17)
	Total Recreation Programs	\$135,898.13	\$116,819.00	\$19,079.13
4-8000	Other Revenue			
4-8001	Concession income	\$0.00	\$250.00	(\$250.00)
4-8003	Park Facility Rental	\$3,355.00	\$1,900.00	\$1,455.00
4-8005	Other Revenue	\$85.77	\$140.00	(\$54.23)
4-8006	Interest from M & O	\$1,770.71	\$875.00	\$895.71
4-8008	Interest from Reserve Fund	\$2,770.65	\$875.00	\$1,895.65
4-8009	Reserve Fund - Transfers In	\$31,623.00	\$31,623.00	\$0.00
4-8100	Scholarship Donations	\$10.00	\$50.00	(\$40.00)
	Total Other Revenue	\$39,615.13	\$35,713.00	\$3,902.13
	Total Income	\$1,061,276.81	\$1,051,007.00	\$10,269.81
5-0000	Cost of Sales			
	Gross Profit	\$1,061,276.81	\$1,051,007.00	\$10,269.81
6-0000	Expenses			
6-1000	Administration			
6-1010	Wages - Director	\$29,937.49	\$51,250.00	(\$21,312.51)
6-1012	Wages - Administrator	\$31,822.30	\$31,822.00	\$0.30
6-1201	FICA District's Share	\$3,044.95	\$3,700.00	(\$655.05)
6-1202	WA State Unemployment Ins	\$660.94	\$1,025.00	(\$364.06)
6-1203	Labor & Industries Ins	\$5,177.97	\$5,751.50	(\$573.53)
6-1204	Health Ins	\$21,513.18	\$48,445.00	(\$26,931.82)
6-1205	Retirement-PERS	\$16,434.35	\$20,312.50	(\$3,878.15)
6-1206	LTD/AD&D/Life Ins	\$0.00	\$1,365.00	(\$1,365.00)
6-1207	Dental Insurance	\$1,580.80	\$4,195.00	(\$2,614.20)

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		Selected Period	Budgeted	\$ Difference
6-1208	B&O Tax	\$706.18	\$1,775.00	(\$1,068.82)
6-1209	DCP Employer Expense	\$9,806.81	\$12,738.00	(\$2,931.19)
6-1210	Family & Medical Leave	\$1,217.18	\$1,400.00	(\$182.82)
6-1301	Accounting Service	\$3,507.52	\$10,250.00	(\$6,742.48)
6-1302	Legal Service	\$136.50	\$300.00	(\$163.50)
6-1303	Professional Service	\$17,809.87	\$800.00	\$17,009.87
6-1429	Building Lease	\$2,198.90	\$2,198.90	\$0.00
6-1530	Office Supplies	\$1,619.07	\$1,800.00	(\$180.93)
6-1531	Dues & Publications	\$130.00	\$525.00	(\$395.00)
6-1532	Print & Advertising	\$504.73	\$550.00	(\$45.27)
6-1533	Staff Clothing	\$0.00	\$150.00	(\$150.00)
6-1535	Contracted Services	\$2,255.95	\$2,255.95	\$0.00
6-1540	Postage	\$120.00	\$180.00	(\$60.00)
6-1541	Telephone	\$2,836.68	\$3,500.00	(\$663.32)
6-1543	Propane	\$2,690.78	\$1,523.60	\$1,167.18
6-1550	Travel & Vehicle Allowance	\$51.50	\$0.00	\$51.50
6-1552	Conferences & Training	\$15.00	\$710.00	(\$695.00)
6-1660	Misc Fees & Charges	\$2,317.55	\$2,450.00	(\$132.45)
6-1690	Computer Equip & Supplies	\$2,066.73	\$2,450.00	(\$383.27)
6-1691	Office Equipment	\$0.00	\$250.00	(\$250.00)
6-1692	Volunteer Recognition	\$0.00	\$60.00	(\$60.00)
	Total Administration	\$160,162.93	\$213,732.45	(\$53,569.52)
6-2000	Maintenance			
6-2001	Maintenance Wages			
6-2010	Maintenance Supervisor	\$38,504.90	\$38,505.00	(\$0.10)
6-2012	Maintenance Wages - PT	\$51,585.52	\$55,354.00	(\$3,768.48)
	Total Maintenance Wages	\$90,090.42	\$93,859.00	(\$3,768.58)
6-2200	Maintenance O & M			
6-2303	Professional Service	\$55,444.45	\$0.00	\$55,444.45
6-2434	Gas & Lube Products	\$1,933.09	\$2,160.00	(\$226.91)
6-2436	Safety Gear	\$11.96	\$360.00	(\$348.04)
6-2550	Travel & Vehicle Allowance	\$107.80	\$331.00	(\$223.20)
6-2581	Garden Maint & Hort	\$261.12	\$400.00	(\$138.88)
6-2582	Irrg & Plumb Supplies	\$1,142.63	\$1,500.00	(\$357.37)
6-2583	Sport Field Supplies	\$2,259.75	\$9,500.00	(\$7,240.25)
6-2584	Misc Bld Repair	\$675.36	\$2,500.00	(\$1,824.64)
6-2585	Park Bld Maint/Jan Supp	\$3,596.13	\$3,125.00	\$471.13
6-2586	Fertilizer & Turf	\$7,441.92	\$5,300.00	\$2,141.92
6-2647	Refuse Removal	\$2,824.08	\$2,706.00	\$118.08
6-2649	Electrical Utilities	\$5,462.10	\$4,850.00	\$612.10
6-2650	Alarm System Monitoring	\$624.36	\$250.00	\$374.36
6-2670	Road & Trail Maintenance	\$4,122.53	\$5,700.00	(\$1,577.47)
6-2680	Water System Maintenance	\$1,235.00	\$6,060.00	(\$4,825.00)
6-2690	Septic	\$1,360.00	\$2,856.00	(\$1,496.00)
6-2760	Contract Services	\$0.00	\$210.00	(\$210.00)
6-2880	Veh & Mach Repair/Parts	\$2,190.27	\$3,335.00	(\$1,144.73)
6-2881	Veh/Mach In-shop Repair	\$1,245.64	\$5,835.00	(\$4,589.36)
6-2901	Misc Equip Rental	\$0.00	\$168.00	(\$168.00)
6-2902	Misc. Equipment/Tools	\$215.44	\$625.00	(\$409.56)
6-2904	Vandalism Repair	\$0.00	\$208.00	(\$208.00)
6-2905	Sign/Art Work Maintenance	\$364.00	\$962.00	(\$598.00)
6-2906	Trustland Trails	\$565.92	\$0.00	\$565.92
	Total Maintenance O & M	\$93,083.55	\$58,941.00	\$34,142.55
	Total Maintenance	\$183,173.97	\$152,800.00	\$30,373.97
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	\$25,874.40	\$25,874.59	(\$0.19)
6-4100	Recreation Programs			
6-4110	Adult Sports			
6-4114	Adult Softball League	\$198.72	\$0.00	\$198.72
6-4117	Adult Volleyball	\$508.90	\$0.00	\$508.90
6-4119	Pickleball	\$3,872.83	\$2,500.00	\$1,372.83

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		Selected Period	Budgeted	\$ Difference
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)
6-4135	Falcon Programs	\$100.00	\$0.00	\$100.00
6-4190	Special Event - Sports			
6-4191	Triathlon	\$151.33	\$1,550.00	(\$1,398.67)
6-4192	Chum Run	\$0.00	\$3,200.00	(\$3,200.00)
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	\$20.00	\$140.00	(\$120.00)
6-4282	Cultural Youth Camps	\$0.00	\$440.00	(\$440.00)
6-4290	Special Events			
6-4291	Dog Classes	\$5,048.00	\$0.00	\$5,048.00
6-4296	New Program Directions	\$0.00	\$831.00	(\$831.00)
6-4500	Misc. Program Expenses			
6-4532	Print & Advertising	\$422.15	\$920.00	(\$497.85)
6-4534	Program Equipment & Supplies	\$77.44	\$500.00	(\$422.56)
6-4570	Unfunded Scholarships	\$0.00	\$250.00	(\$250.00)
	Total Programs	<u>\$42,838.73</u>	<u>\$46,780.59</u>	<u>(\$3,941.86)</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>\$417,798.63</u>	<u>\$448,986.04</u>	<u>(\$31,187.41)</u>
	Net Profit / (Loss)	<u>\$643,478.18</u>	<u>\$602,020.96</u>	<u>\$41,457.22</u>

Account Transactions

1/1/2023 To 5/31/2023

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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		
00012114	PJ	5/16/2023	Purchase; Heritage Bank - Sea	\$4,715.33		
				\$17,821.65	\$0.00	

Fund Balances

Fund Balances as of May 31, 2023

M&O	\$ 961,982.64
Reserve	\$ 377,192.55
Capital (Maxwelton Trails Bond)	\$ 62,398.29
Property (Campground)	\$ 190,216.68
Bond - (Park Improvement Bond)	\$ 107,325.75
TOTAL	\$ 1,699,115.91