

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2023 through June 2023

7/14/2023
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		Selected Period	Budgeted	\$ Difference
4-0000	Income			
4-2000	Taxes			
4-2110	Property taxes - M & O	\$904,321.46	\$920,100.00	(\$15,778.54)
4-2200	Timber excise taxes	\$0.00	\$375.00	(\$375.00)
	Total Taxes	\$904,321.46	\$920,475.00	(\$16,153.54)
4-4100	Recreation Programs			
4-4110	Adult Sports			
4-4113	Adult Basketball	\$505.00	\$0.00	\$505.00
4-4114	Adult Softball League	\$6,205.00	\$3,000.00	\$3,205.00
4-4117	Adult Volleyball	\$1,240.00	\$1,600.00	(\$360.00)
4-4118	Adult Sailing	\$5,075.00	\$4,000.00	\$1,075.00
4-4119	Pickleball	\$19,392.60	\$5,120.00	\$14,272.60
4-4120	Adult Soccer/Futsal	\$677.00	\$900.00	(\$223.00)
4-4129	Miscellaneous Adult Sports	\$560.00	\$1,150.00	(\$590.00)
4-4130	Youth Sports			
4-4131	Tennis Classes	\$5,612.00	\$5,800.00	(\$188.00)
4-4132	Youth Basketball	\$4,047.00	\$1,800.00	\$2,247.00
4-4135	Falcon Programs	\$4,040.00	\$600.00	\$3,440.00
4-4190	Special Event - Sports			
4-4191	Triathlon	\$17,875.00	\$18,500.00	(\$625.00)
4-4192	Chum Run	\$0.00	\$4,000.00	(\$4,000.00)
4-4199	Polar Bear Dive Revenue	\$750.00	\$650.00	\$100.00
4-4200	Misc. Programs			
4-4210	Adult Misc. Programs			
4-4216	Fitness	\$0.00	\$200.00	(\$200.00)
4-4219	Adult General Program	\$0.00	\$1,000.00	(\$1,000.00)
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	\$10,356.00	\$11,250.00	(\$894.00)
4-4263	Archery	\$0.00	\$1,380.00	(\$1,380.00)
4-4264	Aquatics	\$31,972.50	\$35,653.00	(\$3,680.50)
4-4265	Skimboarding	\$2,743.50	\$4,250.00	(\$1,506.50)
4-4266	Youth Sailing	\$9,990.00	\$7,500.00	\$2,490.00
4-4267	Paddle Sports	\$4,280.00	\$2,025.00	\$2,255.00
4-4282	Cultural Youth Camps	\$12,205.00	\$12,050.00	\$155.00
4-4290	Special Events			
4-4291	Dog Classes	\$14,889.50	\$14,700.00	\$189.50
4-4292	Concerts and Movies	\$1,500.00	\$1,500.00	\$0.00
4-4296	New Program Directions	\$232.83	\$1,002.00	(\$769.17)
	Total Recreation Programs	\$155,019.13	\$141,105.00	\$13,914.13
4-8000	Other Revenue			
4-8001	Concession income	\$0.00	\$250.00	(\$250.00)
4-8003	Park Facility Rental	\$4,275.00	\$2,000.00	\$2,275.00
4-8005	Other Revenue	\$154.61	\$170.00	(\$15.39)
4-8006	Interest from M & O	\$3,046.42	\$1,050.00	\$1,996.42
4-8008	Interest from Reserve Fund	\$3,418.71	\$1,050.00	\$2,368.71
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	\$42,527.74	\$36,193.00	\$6,334.74
	Total Income	\$1,101,868.33	\$1,097,773.00	\$4,095.33
5-0000	Cost of Sales			
	Gross Profit	\$1,101,868.33	\$1,097,773.00	\$4,095.33
6-0000	Expenses			
6-1000	Administration			
6-1010	Wages - Director	\$29,937.49	\$61,500.00	(\$31,562.51)
6-1012	Wages - Administrator	\$38,186.76	\$38,187.00	(\$0.24)
6-1201	FICA District's Share	\$3,568.63	\$4,550.00	(\$981.37)
6-1202	WA State Unemployment Ins	\$783.22	\$1,275.00	(\$491.78)
6-1203	Labor & Industries Ins	\$5,177.97	\$5,751.50	(\$573.53)
6-1204	Health Ins	\$25,650.33	\$58,135.00	(\$32,484.67)
6-1205	Retirement-PERS	\$19,475.72	\$24,375.00	(\$4,899.28)
6-1206	LTD/AD&D/Life Ins	\$0.00	\$1,638.00	(\$1,638.00)

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		Selected Period	Budgeted	\$ Difference
6-1207	Dental Insurance	\$1,884.80	\$5,034.00	(\$3,149.20)
6-1208	B&O Tax	\$706.18	\$1,775.00	(\$1,068.82)
6-1209	DCP Employer Expense	\$11,621.68	\$15,285.00	(\$3,663.32)
6-1210	Family & Medical Leave	\$1,217.28	\$1,400.00	(\$182.72)
6-1301	Accounting Service	\$11,636.64	\$10,250.00	\$1,386.64
6-1302	Legal Service	\$0.00	\$300.00	(\$300.00)
6-1303	Professional Service	\$58,099.78	\$1,000.00	\$57,099.78
6-1426	Liability Insurance	\$28.00	\$0.00	\$28.00
6-1429	Building Lease	\$2,638.68	\$2,638.68	\$0.00
6-1530	Office Supplies	\$1,871.10	\$2,400.00	(\$528.90)
6-1531	Dues & Publications	\$190.00	\$555.00	(\$365.00)
6-1532	Print & Advertising	\$597.31	\$550.00	\$47.31
6-1533	Staff Clothing	\$0.00	\$150.00	(\$150.00)
6-1535	Contracted Services	\$2,707.14	\$2,707.14	\$0.00
6-1540	Postage	\$120.00	\$180.00	(\$60.00)
6-1541	Telephone	\$3,410.94	\$4,200.00	(\$789.06)
6-1543	Propane	\$2,690.78	\$2,023.60	\$667.18
6-1550	Travel & Vehicle Allowance	\$51.50	\$125.00	(\$73.50)
6-1552	Conferences & Training	\$15.00	\$810.00	(\$795.00)
6-1660	Misc Fees & Charges	\$2,816.14	\$3,200.00	(\$383.86)
6-1690	Computer Equip & Supplies	\$2,175.53	\$2,950.00	(\$774.47)
6-1691	Office Equipment	\$0.00	\$300.00	(\$300.00)
6-1692	Volunteer Recognition	\$0.00	\$75.00	(\$75.00)
	Total Administration	\$227,258.60	\$253,319.92	(\$26,061.32)
6-2000	Maintenance			
6-2001	Maintenance Wages			
6-2010	Maintenance Supervisor	\$46,205.88	\$46,206.00	(\$0.12)
6-2012	Maintenance Wages - PT	\$62,661.90	\$68,367.00	(\$5,705.10)
	Total Maintenance Wages	\$108,867.78	\$114,573.00	(\$5,705.22)
6-2200	Maintenance O & M			
6-2303	Professional Service	\$289.70	\$0.00	\$289.70
6-2434	Gas & Lube Products	\$3,777.36	\$2,960.00	\$817.36
6-2436	Safety Gear	\$11.96	\$450.00	(\$438.04)
6-2550	Travel & Vehicle Allowance	\$133.40	\$398.00	(\$264.60)
6-2581	Garden Maint & Hort	\$261.12	\$500.00	(\$238.88)
6-2582	Irrg & Plumb Supplies	\$3,153.94	\$2,000.00	\$1,153.94
6-2583	Sport Field Supplies	\$2,354.41	\$9,500.00	(\$7,145.59)
6-2584	Misc Bld Repair	\$717.77	\$3,000.00	(\$2,282.23)
6-2585	Park Bld Maint/Jan Supp	\$4,558.03	\$3,750.00	\$808.03
6-2586	Fertilizer & Turf	\$14,405.12	\$6,100.00	\$8,305.12
6-2647	Refuse Removal	\$3,528.29	\$3,248.00	\$280.29
6-2649	Electrical Utilities	\$6,358.40	\$5,950.00	\$408.40
6-2650	Alarm System Monitoring	\$673.33	\$300.00	\$373.33
6-2670	Road & Trail Maintenance	\$4,122.53	\$6,200.00	(\$2,077.47)
6-2680	Water System Maintenance	\$1,235.00	\$6,280.00	(\$5,045.00)
6-2690	Septic	\$1,360.00	\$3,230.00	(\$1,870.00)
6-2760	Contract Services	\$0.00	\$252.00	(\$252.00)
6-2880	Veh & Mach Repair/Parts	\$2,448.94	\$4,002.00	(\$1,553.06)
6-2881	Veh/Mach In-shop Repair	\$1,334.82	\$7,002.00	(\$5,667.18)
6-2901	Misc Equip Rental	\$0.00	\$201.00	(\$201.00)
6-2902	Misc. Equipment/Tools	\$380.24	\$750.00	(\$369.76)
6-2904	Vandalism Repair	\$0.00	\$249.00	(\$249.00)
6-2905	Sign/Art Work Maintenance	\$1,064.00	\$1,110.00	(\$46.00)
6-2906	Trustland Trails	\$565.92	\$0.00	\$565.92
	Total Maintenance O & M	\$52,734.28	\$67,432.00	(\$14,697.72)
	Total Maintenance	\$161,602.06	\$182,005.00	(\$20,402.94)
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	\$31,049.28	\$31,049.51	(\$0.23)
6-4100	Recreation Programs			
6-4110	Adult Sports			
6-4113	Adult Basketball	\$129.46	\$0.00	\$129.46

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		Selected Period	Budgeted	\$ Difference
6-4114	Adult Softball League	\$429.32	\$500.00	(\$70.68)
6-4117	Adult Volleyball	\$508.90	\$0.00	\$508.90
6-4119	Pickleball	\$4,206.90	\$2,500.00	\$1,706.90
6-4120	Adult Soccer/Futsal	\$304.83	\$425.00	(\$120.17)
6-4130	Youth Sports			
6-4131	Tennis Classes	\$0.00	\$2,200.00	(\$2,200.00)
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	\$1,328.96	\$5,050.00	(\$3,721.04)
6-4192	Chum Run	\$0.00	\$3,200.00	(\$3,200.00)
6-4199	Polar Bear Dive Expense	\$1,539.57	\$1,200.00	\$339.57
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	\$120.00	\$140.00	(\$20.00)
6-4282	Cultural Youth Camps	\$0.00	\$1,740.00	(\$1,740.00)
6-4290	Special Events			
6-4291	Dog Classes	\$10,544.00	\$11,080.00	(\$536.00)
6-4296	New Program Directions	\$0.00	\$998.00	(\$998.00)
6-4500	Misc. Program Expenses			
6-4532	Print & Advertising	\$514.63	\$1,050.00	(\$535.37)
6-4534	Program Equipment & Supplies	\$77.44	\$600.00	(\$522.56)
6-4570	Unfunded Scholarships	\$0.00	\$250.00	(\$250.00)
	Total Programs	\$57,113.42	\$70,932.51	(\$13,819.09)
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	\$477,597.08	\$541,930.43	(\$64,333.35)
	Net Profit / (Loss)	\$624,271.25	\$555,842.57	\$68,428.68

Account Transactions

1/1/2022 To 6/30/2022

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ID#	Src	Date	Memo/Payee	Debit	Credit	Job No.
2-2100	Mortgage Loans					
00011383	PJ	3/16/2022	Purchase; Heritage Bank - Oly	\$14,779.00		
				<u>\$14,779.00</u>	<u>\$0.00</u>	
2-2200	Bank Loans					
00011266	PJ	1/4/2022	Purchase; Heritage Bank - Sea	\$3,495.48		
00011342	PJ	2/16/2022	Purchase; Heritage Bank - Sea	\$9,602.75		
00011382	PJ	3/16/2022	Purchase; Heritage Bank - Sea	\$3,495.48		
00011480	PJ	5/17/2022	Purchase; Heritage Bank - Sea	\$9,574.09		
00011500	PJ	6/1/2022	Purchase; Heritage Bank - Sea	\$54.99		
00011521	PJ	6/15/2022	Purchase; Heritage Bank - Sea	\$3,495.48		
				<u>\$29,718.27</u>	<u>\$0.00</u>	

Fund Balances

Fund Balances as of June 20, 2023

M&O	\$ 937,606.68
Reserve	\$ 377,840.61
Capital (Maxwelton Trails Bond)	\$ 62,478.49
Property (Campground)	\$ 190,451.25
Bond - (Park Improvement Bond)	\$ 103,613.02
TOTAL	\$ 1,671,990.05