

# South Whidbey Parks & Recreation Dist

## Profit & Loss [Budget Analysis - Cash]

January 2023-July 2023

8/8/2023  
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		Selected Period	Budgeted	\$ Difference
4-0000	Income			
4-2000	Taxes			
4-2110	Property taxes - M & O	\$912,026.40	\$927,700.00	(\$15,673.60)
4-2200	Timber excise taxes	\$0.00	\$375.00	(\$375.00)
	Total Taxes	<u>\$912,026.40</u>	<u>\$928,075.00</u>	<u>(\$16,048.60)</u>
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	\$4,715.00	\$4,000.00	\$715.00
4-4119	Pickleball	\$20,832.60	\$5,920.00	\$14,912.60
4-4120	Adult Soccer/Futsal	\$677.00	\$900.00	(\$223.00)
4-4129	Miscellaneous Adult Sports	\$560.00	\$1,200.00	(\$640.00)
4-4130	Youth Sports			
4-4131	Tennis Classes	\$7,139.00	\$6,500.00	\$639.00
4-4132	Youth Basketball	\$4,347.00	\$1,800.00	\$2,547.00
4-4135	Falcon Programs	\$4,715.00	\$800.00	\$3,915.00
4-4190	Special Event - Sports			
4-4191	Triathlon	\$21,475.00	\$22,000.00	(\$525.00)
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	\$400.00	(\$400.00)
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	\$11,986.00	\$14,600.00	(\$2,614.00)
4-4263	Archery	\$0.00	\$1,380.00	(\$1,380.00)
4-4264	Aquatics	\$32,785.00	\$37,500.00	(\$4,715.00)
4-4265	Skimboarding	\$3,468.50	\$4,250.00	(\$781.50)
4-4266	Youth Sailing	\$10,010.00	\$7,500.00	\$2,510.00
4-4267	Paddle Sports	\$4,149.50	\$2,025.00	\$2,124.50
4-4282	Cultural Youth Camps	\$12,482.50	\$12,850.00	(\$367.50)
4-4290	Special Events			
4-4291	Dog Classes	\$19,993.00	\$14,700.00	\$5,293.00
4-4292	Concerts and Movies	\$1,500.00	\$1,500.00	\$0.00
4-4296	New Program Directions	\$232.83	\$1,169.00	(\$936.17)
	Total Recreation Programs	<u>\$170,639.13</u>	<u>\$152,719.00</u>	<u>\$17,920.13</u>
4-8000	Other Revenue			
4-8001	Concession income	\$0.00	\$250.00	(\$250.00)
4-8003	Park Facility Rental	\$4,810.00	\$3,000.00	\$1,810.00
4-8005	Other Revenue	\$154.61	\$200.00	(\$45.39)
4-8006	Interest from M & O	\$4,275.99	\$1,250.00	\$3,025.99
4-8008	Interest from Reserve Fund	\$4,027.41	\$1,225.00	\$2,802.41
4-8009	Reserve Fund - Transfers In	\$31,623.00	\$31,623.00	\$0.00
4-8100	Scholarship Donations	\$135.00	\$50.00	\$85.00
	Total Other Revenue	<u>\$45,026.01</u>	<u>\$37,598.00</u>	<u>\$7,428.01</u>
	Total Income	<u>\$1,127,691.54</u>	<u>\$1,118,392.00</u>	<u>\$9,299.54</u>
5-0000	Cost of Sales			
	Gross Profit	<u>\$1,127,691.54</u>	<u>\$1,118,392.00</u>	<u>\$9,299.54</u>
6-0000	Expenses			
6-1000	Administration			
6-1010	Wages - Director	\$30,424.57	\$71,750.00	(\$41,325.43)
6-1012	Wages - Administrator	\$44,551.22	\$44,551.00	\$0.22
6-1201	FICA District's Share	\$4,108.61	\$5,400.00	(\$1,291.39)
6-1202	WA State Unemployment Ins	\$905.40	\$1,525.00	(\$619.60)
6-1203	Labor & Industries Ins	\$7,971.40	\$10,751.50	(\$2,780.10)
6-1204	Health Ins	\$29,787.48	\$67,825.00	(\$38,037.52)
6-1205	Retirement-PERS	\$22,197.38	\$28,437.50	(\$6,240.12)
6-1206	LTD/AD&D/Life Ins	\$0.00	\$1,911.00	(\$1,911.00)

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		Selected Period	Budgeted	\$ Difference
6-1207	Dental Insurance	\$2,188.80	\$5,873.00	(\$3,684.20)
6-1208	B&O Tax	\$2,482.67	\$3,525.00	(\$1,042.33)
6-1209	DCP Employer Expense	\$13,388.52	\$17,833.00	(\$4,444.48)
6-1210	Family & Medical Leave	\$1,743.31	\$2,250.00	(\$506.69)
6-1301	Accounting Service	\$11,636.64	\$10,250.00	\$1,386.64
6-1302	Legal Service	\$0.00	\$600.00	(\$600.00)
6-1303	Professional Service	\$102,224.05	\$1,200.00	\$101,024.05
6-1426	Liability Insurance	\$28.00	\$0.00	\$28.00
6-1429	Building Lease	\$3,078.46	\$3,078.46	\$0.00
6-1530	Office Supplies	\$2,112.81	\$2,600.00	(\$487.19)
6-1531	Dues & Publications	\$190.00	\$650.00	(\$460.00)
6-1532	Print & Advertising	\$597.31	\$550.00	\$47.31
6-1533	Staff Clothing	\$60.20	\$150.00	(\$89.80)
6-1535	Contracted Services	\$3,158.33	\$3,158.33	\$0.00
6-1540	Postage	\$186.00	\$180.00	\$6.00
6-1541	Telephone	\$3,987.92	\$4,900.00	(\$912.08)
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	\$910.00	(\$895.00)
6-1660	Misc Fees & Charges	\$3,242.20	\$4,200.00	(\$957.80)
6-1690	Computer Equip & Supplies	\$2,284.33	\$3,450.00	(\$1,165.67)
6-1691	Office Equipment	\$0.00	\$350.00	(\$350.00)
6-1692	Volunteer Recognition	\$0.00	\$90.00	(\$90.00)
	<b>Total Administration</b>	<b>\$295,292.89</b>	<b>\$300,097.39</b>	<b>(\$4,804.50)</b>
6-2000	<b>Maintenance</b>			
6-2001	<b>Maintenance Wages</b>			
6-2010	Maintenance Supervisor	\$53,906.86	\$53,907.00	(\$0.14)
6-2012	Maintenance Wages - PT	\$73,130.58	\$81,379.00	(\$8,248.42)
	<b>Total Maintenance Wages</b>	<b>\$127,037.44</b>	<b>\$135,286.00</b>	<b>(\$8,248.56)</b>
6-2200	<b>Maintenance O &amp; M</b>			
6-2303	Professional Service	\$289.70	\$0.00	\$289.70
6-2434	Gas & Lube Products	\$5,077.51	\$3,960.00	\$1,117.51
6-2436	Safety Gear	\$11.96	\$540.00	(\$528.04)
6-2550	Travel & Vehicle Allowance	\$159.00	\$465.00	(\$306.00)
6-2581	Garden Maint & Hort	\$261.12	\$600.00	(\$338.88)
6-2582	Irrg & Plumb Supplies	\$3,208.31	\$3,000.00	\$208.31
6-2583	Sport Field Supplies	\$2,354.41	\$9,500.00	(\$7,145.59)
6-2584	Misc Bld Repair	\$848.97	\$3,500.00	(\$2,651.03)
6-2585	Park Bld Maint/Jan Supp	\$4,635.49	\$4,375.00	\$260.49
6-2586	Fertilizer & Turf	\$14,405.12	\$6,800.00	\$7,605.12
6-2647	Refuse Removal	\$4,092.58	\$3,790.00	\$302.58
6-2649	Electrical Utilities	\$7,711.88	\$7,050.00	\$661.88
6-2650	Alarm System Monitoring	\$722.30	\$350.00	\$372.30
6-2670	Road & Trail Maintenance	\$4,122.53	\$6,200.00	(\$2,077.47)
6-2680	Water System Maintenance	\$1,465.00	\$6,500.00	(\$5,035.00)
6-2690	Septic	\$1,360.00	\$3,604.00	(\$2,244.00)
6-2760	Contract Services	\$0.00	\$294.00	(\$294.00)
6-2880	Veh & Mach Repair/Parts	\$2,547.33	\$4,669.00	(\$2,121.67)
6-2881	Veh/Mach In-shop Repair	\$1,334.82	\$8,169.00	(\$6,834.18)
6-2901	Misc Equip Rental	\$0.00	\$235.00	(\$235.00)
6-2902	Misc. Equipment/Tools	\$380.24	\$875.00	(\$494.76)
6-2904	Vandalism Repair	\$0.00	\$291.00	(\$291.00)
6-2905	Sign/Art Work Maintenance	\$1,064.00	\$1,258.00	(\$194.00)
6-2906	Trustland Trails	\$565.92	\$0.00	\$565.92
	<b>Total Maintenance O &amp; M</b>	<b>\$56,618.19</b>	<b>\$76,025.00</b>	<b>(\$19,406.81)</b>
	<b>Total Maintenance</b>	<b>\$183,655.63</b>	<b>\$211,311.00</b>	<b>(\$27,655.37)</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	\$36,224.16	\$36,224.42	(\$0.26)
6-4012	Programs Wages - PT	\$111.05	\$0.00	\$111.05
6-4100	Recreation Programs			
6-4110	Adult Sports			

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## Profit & Loss [Budget Analysis - Cash]

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		Selected Period	Budgeted	\$ Difference
6-4113	Adult Basketball	\$164.46	\$0.00	\$164.46
6-4114	Adult Softball League	\$1,382.99	\$700.00	\$682.99
6-4117	Adult Volleyball	\$1,096.90	\$0.00	\$1,096.90
6-4118	Adult Sailing	\$3,720.00	\$0.00	\$3,720.00
6-4119	Pickleball	\$9,610.09	\$2,500.00	\$7,110.09
6-4120	Adult Soccer/Futsal	\$394.83	\$425.00	(\$30.17)
6-4130	Youth Sports			
6-4131	Tennis Classes	\$2,844.00	\$3,200.00	(\$356.00)
6-4132	Youth Basketball	\$4,453.33	\$7,350.00	(\$2,896.67)
6-4135	Falcon Programs	\$3,672.00	\$640.00	\$3,032.00
6-4190	Special Event - Sports			
6-4191	Triathlon	\$6,275.18	\$6,800.00	(\$524.82)
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			
6-4219	Adult Programs	\$0.00	\$800.00	(\$800.00)
6-4250	Youth Misc. Programs			
6-4252	Cheer	\$2,296.80	\$1,600.00	\$696.80
6-4259	Model Rockets	\$0.00	\$200.00	(\$200.00)
6-4260	Other Youth Programs	\$0.00	\$6,800.00	(\$6,800.00)
6-4264	Aquatics	\$0.00	\$15,000.00	(\$15,000.00)
6-4265	Skimboarding	\$0.00	\$1,700.00	(\$1,700.00)
6-4266	Youth Sailing	\$160.00	\$140.00	\$20.00
6-4267	Paddle Sports	\$0.00	\$1,620.00	(\$1,620.00)
6-4282	Cultural Youth Camps	\$2,510.00	\$6,460.00	(\$3,950.00)
6-4290	Special Events			
6-4291	Dog Classes	\$15,340.00	\$11,080.00	\$4,260.00
6-4292	Concerts	\$3,050.00	\$1,750.00	\$1,300.00
6-4296	New Program Directions	\$0.00	\$1,165.00	(\$1,165.00)
6-4500	Misc. Program Expenses			
6-4532	Print & Advertising	\$622.32	\$1,180.00	(\$557.68)
6-4534	Program Equipment & Supplies	\$77.44	\$700.00	(\$622.56)
6-4570	Unfunded Scholarships	\$0.00	\$250.00	(\$250.00)
	<b>Total Programs</b>	<b>\$95,545.12</b>	<b>\$112,684.42</b>	<b>(\$17,139.30)</b>
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
	<b>Total Miscellaneous Costs</b>	<b>\$31,623.00</b>	<b>\$32,073.00</b>	<b>(\$450.00)</b>
	Adjustment for Deferred Expenses	\$8,422.77	\$0.00	\$8,422.77
	<b>Total Expenses</b>	<b>\$614,539.41</b>	<b>\$659,765.81</b>	<b>(\$45,226.40)</b>
	<b>Net Profit / (Loss)</b>	<b>\$513,152.13</b>	<b>\$458,626.19</b>	<b>\$54,525.94</b>

# Account Transactions

## 1/1/2023 To 7/31/2023

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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		
				<hr/>	<hr/>	
				\$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		
00012172	PJ	6/19/2023	Purchase; Heritage Bank - Sea	\$3,495.48		
				<hr/>	<hr/>	
				\$21,317.13	\$0.00	

# Fund Balances

## Fund Balances as of July 31, 2023

M&O	\$ 833,091.93
Reserve	\$ 378,449.31
Capital (Maxwelton Trails Bond)	\$ 62,554.06
Property (Campground)	\$ 190,671.46
Bond - (Park Improvement Bond)	\$ 104,280.30
<b>TOTAL</b>	<b>\$ 1,569,047.06</b>