

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2023-October 2023

11/13/2023
5:24:56 PM

		Selected Period	Budgeted	\$ Difference
4-0000	Income			
4-2000	Taxes			
4-2110	Property taxes - M & O	\$1,464,752.85	\$1,468,300.00	(\$3,547.15)
4-2200	Timber excise taxes	\$614.75	\$375.00	\$239.75
	Total Taxes	\$1,465,367.60	\$1,468,675.00	(\$3,307.40)
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	\$1,310.00	\$2,100.00	(\$790.00)
4-4118	Adult Sailing	\$4,715.00	\$4,000.00	\$715.00
4-4119	Pickleball	\$29,050.80	\$8,520.00	\$20,530.80
4-4120	Adult Soccer/Futsal	\$677.00	\$1,800.00	(\$1,123.00)
4-4129	Miscellaneous Adult Sports	\$630.00	\$1,200.00	(\$570.00)
4-4130	Youth Sports			
4-4131	Tennis Classes	\$7,095.00	\$7,000.00	\$95.00
4-4132	Youth Basketball	\$8,801.00	\$7,100.00	\$1,701.00
4-4133	Contract Sports	\$4,692.00	\$2,000.00	\$2,692.00
4-4135	Falcon Programs	\$4,715.00	\$800.00	\$3,915.00
4-4136	Youth Soccer/Futsal	\$100.00	\$0.00	\$100.00
4-4190	Special Event - Sports			
4-4191	Triathlon	\$21,475.00	\$22,000.00	(\$525.00)
4-4192	Chum Run	\$2,540.00	\$4,000.00	(\$1,460.00)
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	\$600.00	(\$600.00)
4-4219	Adult General Program	\$60.00	\$1,000.00	(\$940.00)
4-4250	Youth Misc. Programs			
4-4252	Cheer	\$970.20	\$2,000.00	(\$1,029.80)
4-4259	Model Rockets	\$0.00	\$700.00	(\$700.00)
4-4260	Other Youth Programs	\$11,711.00	\$17,000.00	(\$5,289.00)
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	\$11,882.50	\$15,000.00	(\$3,117.50)
4-4290	Special Events			
4-4291	Dog Classes	\$32,020.50	\$23,300.00	\$8,720.50
4-4292	Concerts and Movies	\$1,500.00	\$1,500.00	\$0.00
4-4296	New Program Directions	\$232.83	\$1,670.00	(\$1,437.17)
	Total Recreation Programs	\$202,050.83	\$179,595.00	\$22,455.83
4-6000	SWARC Revenue			
4-6010	SWARC DOC Grant Funding	\$239,074.80	\$0.00	\$239,074.80
	Total SWARC Revenue	\$239,074.80	\$0.00	\$239,074.80
4-8000	Other Revenue			
4-8001	Concession income	\$0.00	\$250.00	(\$250.00)
4-8003	Park Facility Rental	\$6,870.00	\$3,400.00	\$3,470.00
4-8005	Other Revenue	\$154.61	\$290.00	(\$135.39)
4-8006	Interest from M & O	\$7,091.28	\$1,850.00	\$5,241.28
4-8008	Interest from Reserve Fund	\$5,953.24	\$1,750.00	\$4,203.24
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	\$51,827.13	\$39,213.00	\$12,614.13
	Total Income	\$1,958,320.36	\$1,687,483.00	\$270,837.36
5-0000	Cost of Sales			
	Gross Profit	\$1,958,320.36	\$1,687,483.00	\$270,837.36
6-0000	Expenses			
6-1000	Administration			
6-1010	Wages - Director	\$51,706.45	\$102,500.00	(\$50,793.55)
6-1012	Wages - Administrator	\$63,644.60	\$63,645.00	(\$0.40)
6-1201	FICA District's Share	\$6,546.33	\$7,925.00	(\$1,378.67)

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2023-October 2023

11/13/2023
5:24:57 PM

		Selected Period	Budgeted	\$ Difference
6-1202	WA State Unemployment Ins	\$1,331.49	\$2,175.00	(\$843.51)
6-1203	Labor & Industries Ins	\$11,549.25	\$16,300.00	(\$4,750.75)
6-1204	Health Ins	\$56,929.10	\$96,895.00	(\$39,965.90)
6-1205	Retirement-PERS	\$30,812.98	\$40,625.00	(\$9,812.02)
6-1206	LTD/AD&D/Life Ins	\$0.00	\$2,730.00	(\$2,730.00)
6-1207	Dental Insurance	\$4,600.94	\$8,390.00	(\$3,789.06)
6-1208	B&O Tax	\$2,673.80	\$4,000.00	(\$1,326.20)
6-1209	DCP Employer Expense	\$19,640.07	\$25,475.00	(\$5,834.93)
6-1210	Family & Medical Leave	\$2,359.79	\$3,100.00	(\$740.21)
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	\$4,347.27	\$5,000.00	(\$652.73)
6-1426	Liability Insurance	\$35,711.00	\$35,700.00	\$11.00
6-1427	State Audit	\$0.00	\$9,000.00	(\$9,000.00)
6-1428	Election Costs	\$3,701.93	\$0.00	\$3,701.93
6-1429	Building Lease	\$4,397.80	\$4,397.80	\$0.00
6-1530	Office Supplies	\$3,532.64	\$3,900.00	(\$367.36)
6-1531	Dues & Publications	\$540.00	\$1,500.00	(\$960.00)
6-1532	Print & Advertising	\$773.97	\$550.00	\$223.97
6-1533	Staff Clothing	\$60.20	\$150.00	(\$89.80)
6-1535	Contracted Services	\$4,963.09	\$4,511.90	\$451.19
6-1540	Postage	\$252.00	\$240.00	\$12.00
6-1541	Telephone	\$5,722.44	\$7,000.00	(\$1,277.56)
6-1543	Propane	\$2,690.78	\$2,523.60	\$167.18
6-1550	Travel & Vehicle Allowance	\$78.36	\$125.00	(\$46.64)
6-1552	Conferences & Training	\$15.00	\$1,125.00	(\$1,110.00)
6-1660	Misc Fees & Charges	\$4,552.58	\$5,800.00	(\$1,247.42)
6-1690	Computer Equip & Supplies	\$5,892.50	\$6,700.00	(\$807.50)
6-1691	Office Equipment	\$1,282.34	\$500.00	\$782.34
6-1692	Volunteer Recognition	\$0.00	\$135.00	(\$135.00)
	Total Administration	\$341,945.34	\$473,468.30	(\$131,522.96)
6-2000	Maintenance			
6-2001	Maintenance Wages			
6-2010	Maintenance Supervisor	\$77,009.80	\$77,010.00	(\$0.20)
6-2012	Maintenance Wages - PT	\$106,500.27	\$117,989.00	(\$11,488.73)
	Total Maintenance Wages	\$183,510.07	\$194,999.00	(\$11,488.93)
6-2200	Maintenance O & M			
6-2303	Professional Service	\$1,765.45	\$2,000.00	(\$234.55)
6-2331	Dues & Publications	\$0.00	\$67.00	(\$67.00)
6-2434	Gas & Lube Products	\$9,052.75	\$8,360.00	\$692.75
6-2436	Safety Gear	\$301.34	\$810.00	(\$508.66)
6-2550	Travel & Vehicle Allowance	\$210.20	\$666.00	(\$455.80)
6-2581	Garden Maint & Hort	\$1,157.36	\$1,800.00	(\$642.64)
6-2582	Irrg & Plumb Supplies	\$4,417.64	\$6,500.00	(\$2,082.36)
6-2583	Sport Field Supplies	\$18,014.61	\$19,000.00	(\$985.39)
6-2584	Misc Bld Repair	\$5,255.59	\$5,300.00	(\$44.41)
6-2585	Park Bld Maint/Jan Supp	\$6,140.54	\$6,250.00	(\$109.46)
6-2586	Fertilizer & Turf	\$22,401.92	\$13,800.00	\$8,601.92
6-2610	Playground Maintenance	\$341.42	\$2,000.00	(\$1,658.58)
6-2647	Refuse Removal	\$5,738.81	\$5,416.00	\$322.81
6-2649	Electrical Utilities	\$12,150.11	\$11,300.00	\$850.11
6-2650	Alarm System Monitoring	\$869.21	\$500.00	\$369.21
6-2670	Road & Trail Maintenance	\$4,122.53	\$6,900.00	(\$2,777.47)
6-2680	Water System Maintenance	\$7,546.81	\$7,160.00	\$386.81
6-2690	Septic	\$1,911.81	\$4,726.00	(\$2,814.19)
6-2760	Contract Services	\$0.00	\$420.00	(\$420.00)
6-2880	Veh & Mach Repair/Parts	\$3,667.48	\$6,670.00	(\$3,002.52)
6-2881	Veh/Mach In-shop Repair	\$10,850.80	\$11,670.00	(\$819.20)
6-2901	Misc Equip Rental	\$0.00	\$335.00	(\$335.00)
6-2902	Misc. Equipment/Tools	\$1,807.57	\$1,250.00	\$557.57
6-2904	Vandalism Repair	\$647.88	\$416.00	\$231.88
6-2905	Sign/Art Work Maintenance	\$5,804.00	\$1,702.00	\$4,102.00
6-2906	Trustland Trails	\$565.92	\$500.00	\$65.92
6-2907	Lakes	\$0.00	\$167.00	(\$167.00)
	Total Maintenance O & M	\$124,741.75	\$125,685.00	(\$943.25)
	Total Maintenance	\$308,251.82	\$320,684.00	(\$12,432.18)

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2023-October 2023

11/13/2023
5:24:58 PM

	Selected Period	Budgeted	\$ Difference
6-2950 Interest Expense	\$0.00	\$100.00	(\$100.00)
6-3000 Capital Equipment/Projects			
6-3001 Projects/Equipment	\$25,367.39	\$51,000.00	(\$25,632.61)
Total Capital Equipment/Projects	\$25,367.39	\$51,000.00	(\$25,632.61)
6-4000 Programs			
6-4009 Program Wages			
6-4010 Programs Wages - FT	\$51,748.80	\$51,749.17	(\$0.37)
6-4012 Programs Wages - PT	\$2,569.19	\$0.00	\$2,569.19
6-4100 Recreation Programs			
6-4110 Adult Sports			
6-4113 Adult Basketball	\$164.46	\$0.00	\$164.46
6-4114 Adult Softball League	\$3,202.99	\$2,000.00	\$1,202.99
6-4117 Adult Volleyball	\$1,096.90	\$1,900.00	(\$803.10)
6-4118 Adult Sailing	\$3,720.00	\$3,200.00	\$520.00
6-4119 Pickleball	\$10,635.80	\$2,500.00	\$8,135.80
6-4120 Adult Soccer/Futsal	\$394.83	\$550.00	(\$155.17)
6-4129 Miscellaneous Adult Sports	\$424.00	\$90.00	\$334.00
6-4130 Youth Sports			
6-4131 Tennis Classes	\$5,641.60	\$5,600.00	\$41.60
6-4132 Youth Basketball	\$5,903.21	\$9,300.00	(\$3,396.79)
6-4135 Falcon Programs	\$3,672.00	\$640.00	\$3,032.00
6-4190 Special Event - Sports			
6-4191 Triathlon	\$13,566.88	\$15,200.00	(\$1,633.12)
6-4192 Chum Run	\$218.23	\$3,200.00	(\$2,981.77)
6-4199 Polar Bear Dive Expense	\$1,539.57	\$1,200.00	\$339.57
6-4200 Misc. Programs			
6-4210 Adult Misc. Programs			
6-4216 Fitness	\$0.00	\$480.00	(\$480.00)
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	\$400.00	(\$400.00)
6-4260 Other Youth Programs	\$9,356.00	\$13,600.00	(\$4,244.00)
6-4263 Archery	\$0.00	\$1,124.00	(\$1,124.00)
6-4264 Aquatics	\$25,900.00	\$30,000.00	(\$4,100.00)
6-4265 Skimboarding	\$2,700.00	\$3,400.00	(\$700.00)
6-4266 Youth Sailing	\$8,096.00	\$6,000.00	\$2,096.00
6-4267 Paddle Sports	\$3,348.00	\$1,620.00	\$1,728.00
6-4282 Cultural Youth Camps	\$9,490.00	\$11,020.00	(\$1,530.00)
6-4290 Special Events			
6-4291 Dog Classes	\$22,048.00	\$11,680.00	\$10,368.00
6-4292 Concerts	\$3,064.57	\$3,500.00	(\$435.43)
6-4296 New Program Directions	\$0.00	\$1,666.00	(\$1,666.00)
6-4500 Misc. Program Expenses			
6-4532 Print & Advertising	\$967.83	\$1,570.00	(\$602.17)
6-4534 Program Equipment & Supplies	\$125.73	\$1,000.00	(\$874.27)
6-4570 Unfunded Scholarships	\$0.00	\$300.00	(\$300.00)
Total Programs	\$191,891.39	\$186,889.17	\$5,002.22
6-6000 SWARC Expenses			
6-6010 SWARC Architectural Services	\$314,042.25	\$0.00	\$314,042.25
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	\$1,213,121.19	\$1,064,214.47	\$148,906.72
Net Profit / (Loss)	\$745,199.17	\$623,268.53	\$121,930.64

Account Transactions

1/1/2023 To 10/31/2023

Page 1

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		
00012432	PJ	10/17/2023	Purchase; Heritage Bank - Oly	\$14,779.00		
				<u>\$29,558.00</u>	<u>\$0.00</u>	
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		
00012296	PJ	8/15/2023	Purchase; Heritage Bank - Sea	\$4,715.33		
00012368	PJ	9/19/2023	Purchase; Heritage Bank - Oly	\$3,422.27		
				<u>\$29,454.73</u>	<u>\$0.00</u>	

Fund Balances

Fund Balances as of October 31, 2023

M&O	\$ 1,042,191.89
Reserve	\$ 380,375.14
Capital (Maxwelton Trails Bond)	\$ 62,798.02
Property (Campground)	\$ 187,998.97
Bond - (Park Improvement Bond)	\$ 145,101.91
TOTAL	\$ 1,818,465.93