

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2025

2/13/2025
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		Selected Period	Budgeted	\$ Difference
4-0000	Income			
4-2000	Taxes			
4-2110	Property taxes - M & O	\$5,526.41	\$4,500.00	\$1,026.41
	Total Taxes	<u>\$5,526.41</u>	<u>\$4,500.00</u>	<u>\$1,026.41</u>
4-4100	Recreation Programs			
4-4110	Adult Sports			
4-4114	Adult Softball League	\$500.00	\$0.00	\$500.00
4-4117	Adult Volleyball	\$180.00	\$125.00	\$55.00
4-4119	Pickleball	\$6,797.00	\$2,083.00	\$4,714.00
4-4120	Adult Soccer/Futsal	\$574.00	\$125.00	\$449.00
4-4129	Miscellaneous Adult Sports	\$0.00	\$66.00	(\$66.00)
4-4130	Youth Sports			
4-4132	Youth Basketball	\$4,340.90	\$4,200.00	\$140.90
4-4134	Wrestling	\$0.00	\$200.00	(\$200.00)
4-4135	Falcon Programs	\$0.00	\$80.00	(\$80.00)
4-4190	Special Event - Sports			
4-4191	Triathlon	\$5,915.00	\$2,450.00	\$3,465.00
4-4199	Polar Bear Dive Revenue	\$940.00	\$1,040.00	(\$100.00)
4-4200	Misc. Programs			
4-4210	Adult Misc. Programs			
4-4216	Fitness	\$0.00	\$833.00	(\$833.00)
4-4250	Youth Misc. Programs			
4-4252	Cheer	\$1,782.00	\$1,782.00	\$0.00
4-4290	Special Events			
4-4291	Dog Classes	\$750.00	\$1,333.00	(\$583.00)
4-4292	Concerts and Movies	\$2,500.00	\$1,500.00	\$1,000.00
4-4296	New Program Directions	\$78.00	\$333.00	(\$255.00)
4-4298	Special Events	\$0.00	\$163.00	(\$163.00)
	Total Recreation Programs	<u>\$24,356.90</u>	<u>\$16,313.00</u>	<u>\$8,043.90</u>
4-6000	SWARC Revenue			
4-6010	SWARC DOC Grant Funding	\$145,607.96	\$145,608.00	(\$0.04)
	Total SWARC Revenue	<u>\$145,607.96</u>	<u>\$145,608.00</u>	<u>(\$0.04)</u>
4-8000	Other Revenue			
4-8003	Park Facility Rental	\$300.00	\$25.00	\$275.00
4-8005	Other Revenue	\$0.00	\$15.00	(\$15.00)
4-8006	Interest from M & O	\$1,374.95	\$584.00	\$790.95
4-8008	Interest from Reserve Fund	\$1,220.47	\$544.00	\$676.47
4-8009	Reserve Fund - Transfers In	\$102,831.00	\$102,831.00	\$0.00
4-8011	Donations/Grants-Pickleball	\$28,944.00	\$28,944.00	\$0.00
4-8018	Transfer in to Capital Reserve	\$1,008.00	\$1,008.00	\$0.00
4-8020	Misc Donations	\$15,000.00	\$0.00	\$15,000.00
	Total Other Revenue	<u>\$150,678.42</u>	<u>\$133,951.00</u>	<u>\$16,727.42</u>
	Total Income	<u>\$326,169.69</u>	<u>\$300,372.00</u>	<u>\$25,797.69</u>
5-0000	Cost of Sales			
	Gross Profit	<u>\$326,169.69</u>	<u>\$300,372.00</u>	<u>\$25,797.69</u>
6-0000	Expenses			
6-1000	Administration			
6-1010	Wages - Director	\$11,054.76	\$11,055.00	(\$0.24)
6-1012	Wages - Administrator	\$7,330.66	\$7,330.00	\$0.66
6-1014	Wages - Admin Assistant 2	\$1,879.46	\$4,612.00	(\$2,732.54)
6-1201	FICA District's Share	\$967.19	\$1,100.00	(\$132.81)
6-1202	WA State Unemployment Ins	\$214.51	\$400.00	(\$185.49)
6-1203	Labor & Industries Ins	\$4,093.42	\$4,100.00	(\$6.58)
6-1204	Health Ins	\$8,334.41	\$13,000.00	(\$4,665.59)
6-1205	Retirement-PERS	\$4,476.05	\$4,858.00	(\$381.95)
6-1206	LTD/AD&D/Life Ins	\$342.75	\$566.00	(\$223.25)
6-1207	Dental Insurance	\$607.16	\$812.00	(\$204.84)
6-1208	B&O Tax	\$91.91	\$92.00	(\$0.09)
6-1209	DCP Employer Expense	\$3,134.99	\$3,350.00	(\$215.01)
6-1210	Family & Medical Leave	\$861.23	\$862.00	(\$0.77)
6-1302	Legal Service	\$704.00	\$704.00	\$0.00
6-1303	Professional Service	\$0.00	\$250.00	(\$250.00)
6-1427	State Audit	\$420.20	\$705.00	(\$284.80)

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6-1429	Building Lease	\$1,300.00	\$1,300.00	\$0.00
6-1530	Office Supplies	\$279.42	\$538.00	(\$258.58)
6-1531	Dues & Publications	\$260.00	\$150.00	\$110.00
6-1532	Print & Advertising	\$0.00	\$67.00	(\$67.00)
6-1535	Contracted Services	\$0.00	\$125.00	(\$125.00)
6-1540	Postage	\$0.00	\$20.00	(\$20.00)
6-1541	Telephone	\$670.47	\$750.00	(\$79.53)
6-1660	Misc Fees & Charges	\$0.00	\$644.00	(\$644.00)
6-1690	Technology	\$339.12	\$900.00	(\$560.88)
6-1691	Office Equipment	\$0.00	\$200.00	(\$200.00)
	Total Administration	\$47,361.71	\$58,490.00	(\$11,128.29)
6-2000	Maintenance			
6-2001	Maintenance Wages			
6-2010	Maintenance Supervisor	\$8,554.76	\$8,555.00	(\$0.24)
6-2012	Maintenance Wages - Hourly	\$16,658.58	\$16,676.00	(\$17.42)
	Total Maintenance Wages	\$25,213.34	\$25,231.00	(\$17.66)
6-2200	Maintenance O & M			
6-2303	Professional Service	\$60.00	\$1,650.00	(\$1,590.00)
6-2331	Dues & Publications	\$193.64	\$0.00	\$193.64
6-2434	Gas & Lube Products	\$1,132.35	\$1,000.00	\$132.35
6-2436	Safety Gear	\$0.00	\$83.00	(\$83.00)
6-2550	Travel & Vehicle Allowance	\$28.65	\$67.00	(\$38.35)
6-2581	Garden Maint & Hort	\$47.32	\$417.00	(\$369.68)
6-2582	Irrg & Plumb Supplies	\$133.56	\$400.00	(\$266.44)
6-2584	Misc Bld Repair	\$1,636.54	\$583.00	\$1,053.54
6-2585	Park Bld Maint/Jan Supp	\$1,443.16	\$625.00	\$818.16
6-2586	Fertilizer & Turf	\$0.00	\$1,833.00	(\$1,833.00)
6-2610	Playground Maintenance	\$0.00	\$583.00	(\$583.00)
6-2647	Refuse Removal	\$692.28	\$700.00	(\$7.72)
6-2649	Electrical Utilities	\$814.50	\$916.00	(\$101.50)
6-2650	Alarm System Monitoring	\$38.09	\$144.00	(\$105.91)
6-2652	Conferences & Training	\$0.00	\$125.00	(\$125.00)
6-2670	Road & Trail Maintenance	\$0.00	\$750.00	(\$750.00)
6-2680	Water System Maintenance	\$415.44	\$708.00	(\$292.56)
6-2690	Septic	\$425.25	\$250.00	\$175.25
6-2760	Contract Services	\$0.00	\$42.00	(\$42.00)
6-2880	Veh & Mach Repair/Parts	\$688.05	\$667.00	\$21.05
6-2881	Veh/Mach In-shop Repair	\$0.00	\$1,167.00	(\$1,167.00)
6-2901	Misc Equip Rental	\$0.00	\$33.00	(\$33.00)
6-2902	Misc. Equipment/Tools	\$54.33	\$133.00	(\$78.67)
6-2904	Vandalism Repair	\$0.00	\$54.00	(\$54.00)
6-2905	Sign/Art Work Maintenance	\$0.00	\$167.00	(\$167.00)
6-2906	Trustland Trails	\$0.00	\$125.00	(\$125.00)
6-2907	Lakes	\$0.00	\$42.00	(\$42.00)
	Total Maintenance O & M	\$7,803.16	\$13,264.00	(\$5,460.84)
	Total Maintenance	\$33,016.50	\$38,495.00	(\$5,478.50)
6-2950	Interest Expense	\$0.00	\$100.00	(\$100.00)
6-3000	Capital Equipment/Projects			
6-3002	Pickleball Court Expense	\$9,766.37	\$9,766.37	\$0.00
	Total Capital Equipment/Projects	\$9,766.37	\$9,766.37	\$0.00
6-4000	Programs			
6-4009	Program Wages			
6-4010	Programs Wages - FT	\$6,513.16	\$6,513.00	\$0.16
6-4012	Programs Wages - PT	\$1,631.55	\$2,372.00	(\$740.45)
6-4100	Recreation Programs			
6-4110	Adult Sports			
6-4117	Adult Volleyball	\$0.00	\$17.00	(\$17.00)
6-4119	Pickleball	\$1,264.79	\$417.00	\$847.79
6-4120	Adult Soccer/Futsal	\$0.00	\$83.00	(\$83.00)
6-4129	Miscellaneous Adult Sports	\$0.00	\$53.00	(\$53.00)
6-4130	Youth Sports			
6-4132	Youth Basketball	\$0.00	\$805.00	(\$805.00)
6-4133	Contract Sports	\$0.00	\$133.00	(\$133.00)
6-4134	Wrestling	\$0.00	\$160.00	(\$160.00)
6-4135	Falcon Programs	\$0.00	\$67.00	(\$67.00)
6-4190	Special Event - Sports			

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	Selected Period	Budgeted	\$ Difference	
6-4199	Polar Bear Dive Expense	\$16.96	\$0.00	\$16.96
6-4200	Misc. Programs			
6-4210	Adult Misc. Programs			
6-4216	Fitness	\$0.00	\$667.00	(\$667.00)
6-4250	Youth Misc. Programs			
6-4290	Special Events			
6-4291	Dog Classes	\$0.00	\$1,067.00	(\$1,067.00)
6-4296	New Program Directions	\$840.00	\$250.00	\$590.00
6-4298	Special Events	\$0.00	\$166.00	(\$166.00)
6-4500	Misc. Program Expenses			
6-4532	Print & Advertising	\$121.85	\$292.00	(\$170.15)
6-4570	Unfunded Scholarships	\$0.00	\$25.00	(\$25.00)
	Total Programs	<u>\$10,388.31</u>	<u>\$13,087.00</u>	<u>(\$2,698.69)</u>
6-8000	Miscellaneous Costs			
6-8009	Tsf to Reserve Fund from M&O	\$102,831.00	\$102,831.00	\$0.00
6-8018	Transfer from MO to Cap Reserv	\$1,008.00	\$1,008.00	\$0.00
	Total Miscellaneous Costs	<u>\$103,839.00</u>	<u>\$103,839.00</u>	<u>\$0.00</u>
	Total Expenses	<u>\$204,371.89</u>	<u>\$223,777.37</u>	<u>(\$19,405.48)</u>
	Net Profit / (Loss)	<u>\$121,797.80</u>	<u>\$76,594.63</u>	<u>\$45,203.17</u>

Fund Balances

January 31, 2025

M&O	\$749,748
Reserve	\$618,306
Capital Fund (Maxwelton Trails)	\$186,384
Capital Fund (Campground)	\$59,244
Bond - (Park Improvement Bond)	\$64,235
Construction Fund	Coming Soon
Capital Reserve	\$15,333
TOTAL	#VALUE!

NOTES

**Reserve & Capital Reserve Funds are combined at the County, but tracked separately.

**Capital & Property Funds are combined at the County, but tracked separately.

South Whidbey Parks & Recreation Dist

Capital/Property Fund
5495 Maxwellton Rd
Langley WA 98260

Purchases [Vendor Detail]

February 2025

2/14/2025
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ID#	Date	Item/Acct	Description	Amount	Status
J.A. Brennan Associates, PLLC				4001665	
00000050	2/14/2025	6-1303	Project Management / Prepare	\$4,511.25	Open
J.A. Brennan Associates, PLLC Total:				\$4,511.25	
Grand Total:				<u>\$4,511.25</u>	

South Whidbey Parks & Recreation Dist

Construction Fund 741

5495 Maxwellton Rd

Langley, WA 98260

Purchases [Vendor Detail]

February 2025

2/14/2025
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Construction Fund 741.myo
Amount Status

ID#	Date	Item/Acct	Description	Amount	Status
Bloom Projects LLC				4001636	
00000021	2/14/2025	6-1070	Project Management for SWA	\$20,390.00	Open
Bloom Projects LLC Total:				\$20,390.00	
Engineering Economics, Inc.				4001513	
00000020	2/3/2025	6-1040	Professional Services / Engine	\$630.00	Closed
Engineering Economics, Inc. Total:				\$630.00	
Pacifica Law Group, LLP				4000344	
00000022	2/14/2025	6-1010	Legal Services for SWARC - In	\$306.00	Open
00000022	2/14/2025	6-1010	Legal Services for SWARC - In	\$858.00	Open
Pacifica Law Group, LLP Total:				\$1,164.00	
Grand Total:				<u>\$22,184.00</u>	