

# South Whidbey Parks & Recreation Dist

## Profit & Loss [Budget Analysis]

January 2022 through February 2022

3/11/2022  
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		Selected Period	Budgeted	\$ Difference
4-0000	Income			
4-1000	Misc. Revenues			
4-1002	Advertising	\$0.00	\$0.01	(\$0.01)
	Total Misc. Revenues	\$0.00	\$0.01	(\$0.01)
4-2000	Taxes			
4-2110	Property taxes - M & O	\$13,080.89	\$42,000.00	(\$28,919.11)
4-2200	Timber excise taxes	\$0.00	\$0.01	(\$0.01)
	Total Taxes	\$13,080.89	\$42,000.01	(\$28,919.12)
4-4100	Sports Programs			
4-4110	Adult Sports			
4-4114	Adult Softball League	\$0.00	\$0.01	(\$0.01)
4-4118	Adult Sailing	\$0.00	\$0.01	(\$0.01)
4-4119	Pickleball	\$1,702.00	\$1,300.00	\$402.00
4-4129	Miscellaneous Adult Sports	\$0.00	\$0.01	(\$0.01)
	Total Adult Sports	\$1,702.00	\$1,300.03	\$401.97
4-4130	Youth Sports			
4-4131	Tennis Classes	\$100.00	\$0.01	\$99.99
4-4132	Youth Basketball	(\$9,241.10)	\$0.01	(\$9,241.11)
4-4133	Contract Sports	\$0.00	\$0.01	(\$0.01)
4-4136	Indoor Soccer	\$0.00	\$0.01	(\$0.01)
	Total Youth Sports	(\$9,141.10)	\$0.04	(\$9,141.14)
4-4190	Special Event - Sports			
4-4191	Triathlon	\$3,125.00	\$3,000.00	\$125.00
4-4192	Chum Run	\$0.00	\$0.01	(\$0.01)
4-4199	Other Sports Program Revenue	\$635.00	\$575.00	\$60.00
	Total Special Event - Sports	\$3,760.00	\$3,575.01	\$184.99
	Total Sports Programs	(\$3,679.10)	\$4,875.08	(\$8,554.18)
4-4200	Misc. Programs			
4-4210	Adult Misc. Programs			
4-4216	Fitness	\$0.00	\$0.01	(\$0.01)
	Total Adult Misc. Programs	\$0.00	\$0.01	(\$0.01)
4-4250	Youth Misc. Programs			
4-4253	Start Smart Sports	\$0.00	\$0.01	(\$0.01)
4-4259	Model Rockets	\$0.00	\$0.01	(\$0.01)
4-4260	Other Youth Programs	\$0.00	\$0.01	(\$0.01)
4-4263	Archery	\$0.00	\$0.01	(\$0.01)
4-4264	Aquatics	\$0.00	\$0.01	(\$0.01)
4-4265	Skimboarding	\$0.00	\$0.01	(\$0.01)
4-4266	Youth Sailing	\$0.00	\$0.01	(\$0.01)
4-4267	Paddle Sports	\$0.00	\$0.01	(\$0.01)
4-4282	Cultural Youth Camps	\$0.00	\$0.01	(\$0.01)
	Total Youth Misc. Programs	\$0.00	\$0.09	(\$0.09)
4-4290	Special Events			
4-4291	Dog Nosework	\$5,950.00	\$2,500.00	\$3,450.00
4-4292	Concerts and Movies	\$0.00	\$0.01	(\$0.01)
4-4296	New Program Directions	\$3,956.00	\$1,597.50	\$2,358.50
4-4298	Special Events	\$0.00	\$0.01	(\$0.01)
	Total Special Events	\$9,906.00	\$4,097.52	\$5,808.48
	Total Misc. Programs	\$9,906.00	\$4,097.62	\$5,808.38
4-8000	Other Revenue			
4-8001	Concession income	\$0.00	\$0.01	(\$0.01)
4-8003	Park Facility Rental	\$240.00	\$250.00	(\$10.00)
4-8005	Other Revenue	\$0.00	\$0.01	(\$0.01)
4-8006	Interest from M & O	\$279.73	\$370.00	(\$90.27)
4-8008	Interest from Reserve Fund	\$327.14	\$300.00	\$27.14
4-8009	Reserve Fund - Transfers in	\$73,065.00	\$0.00	\$73,065.00
4-8100	Scholarship Donations	\$0.00	\$8.34	(\$8.34)
	Total Other Revenue	\$73,911.87	\$928.36	\$72,983.51
	Total Income	\$93,219.66	\$51,901.08	\$41,318.58
5-0000	Cost of Sales			
	Gross Profit	\$93,219.66	\$51,901.08	\$41,318.58
6-0000	Expenses			
6-1000	Administration			

# South Whidbey Parks & Recreation Dist

## Profit & Loss [Budget Analysis]

January 2022 through February 2022

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		Selected Period	Budgeted	\$ Difference
6-1010	Wages - Director	\$19,027.68	\$19,027.66	\$0.02
6-1012	Wages - Administrator	\$12,169.16	\$12,169.16	\$0.00
6-1201	FICA District's Share	\$1,231.89	\$1,240.00	(\$8.11)
6-1202	WA State Unemployment Ins	\$360.99	\$250.00	\$110.99
6-1203	Labor & Industries Ins	\$2,412.41	\$4,000.00	(\$1,587.59)
6-1204	Health Ins	\$10,476.36	\$10,476.96	(\$0.60)
6-1205	Retirement-PERS	\$7,676.16	\$7,610.66	\$65.50
6-1206	LTD/AD&D/Life Ins	\$0.00	\$400.00	(\$400.00)
6-1207	Dental Insurance	\$719.95	\$708.92	\$11.03
6-1208	B&O Tax	\$243.98	\$250.00	(\$6.02)
6-1209	DCP Employer Expense	\$4,643.10	\$4,830.84	(\$187.74)
6-1210	Family & Medical Leave	\$310.19	\$301.62	\$8.57
6-1301	Accounting Service	\$0.00	\$0.01	(\$0.01)
6-1302	Legal Service	\$0.00	\$500.00	(\$500.00)
6-1303	Professional Service	\$0.00	\$1,000.00	(\$1,000.00)
6-1426	Liability Insurance	\$0.00	\$0.01	(\$0.01)
6-1427	State Audit	\$4,446.90	\$0.00	\$4,446.90
6-1428	Election Costs	\$8,258.76	\$8,528.76	(\$270.00)
6-1429	Building Lease	\$879.56	\$879.56	\$0.00
6-1530	Office Supplies	\$538.96	\$683.34	(\$144.38)
6-1531	Dues & Publications	\$169.68	\$675.00	(\$505.32)
6-1532	Print & Advertising	\$0.00	\$75.00	(\$75.00)
6-1533	Staff Clothing	\$0.00	\$0.01	(\$0.01)
6-1535	Contracted Services	\$834.00	\$834.00	\$0.00
6-1540	Postage	\$63.11	\$58.00	\$5.11
6-1541	Telephone	\$1,295.75	\$1,410.00	(\$114.25)
6-1543	Propane	\$555.45	\$420.00	\$135.45
6-1550	Travel & Vehicle Allowance	\$0.00	\$50.00	(\$50.00)
6-1552	Conferences & Training	\$320.00	\$320.00	\$0.00
6-1660	Misc Fees & Charges	\$604.77	\$550.00	\$54.77
6-1690	Computer Equip & Supplies	\$1,711.99	\$1,000.00	\$711.99
6-1691	Office Equipment	\$0.00	\$84.00	(\$84.00)
6-1692	Volunteer Recognition	\$130.44	\$50.00	\$80.44
	<b>Total Administration</b>	<b>\$79,081.24</b>	<b>\$78,383.51</b>	<b>\$697.73</b>
6-2000	<b>Maintenance</b>			
6-2001	<b>Maintenance Wages</b>			
6-2010	Maintenance Supervisor	\$14,724.68	\$14,724.68	\$0.00
6-2012	Maintenance Wages - PT	\$21,269.53	\$22,000.00	(\$730.47)
	<b>Total Maintenance Wages</b>	<b>\$35,994.21</b>	<b>\$36,724.68</b>	<b>(\$730.47)</b>
6-2200	<b>Maintenance O &amp; M</b>			
6-2303	Professional Service	\$0.00	\$668.00	(\$668.00)
6-2331	Dues & Publications	\$0.00	\$20.00	(\$20.00)
6-2434	Gas & Lube Products	\$841.14	\$1,500.00	(\$658.86)
6-2436	Safety Gear	\$0.00	\$150.00	(\$150.00)
6-2550	Travel & Vehicle Allowance	\$50.00	\$134.00	(\$84.00)
6-2581	Garden Maint & Hort	\$413.06	\$830.00	(\$416.94)
6-2582	Irrg & Plumb Supplies	\$0.00	\$1,080.00	(\$1,080.00)
6-2583	Sport Field Supplies	\$0.00	\$3,330.00	(\$3,330.00)
6-2584	Misc Bld Repair	\$994.37	\$1,160.00	(\$165.63)
6-2585	Park Bld Maint/Jan Supp	\$503.59	\$1,250.00	(\$746.41)
6-2586	Fertilizer & Turf	\$3,195.78	\$3,330.00	(\$134.22)
6-2610	Playground Maintenance	\$0.00	\$1,160.00	(\$1,160.00)
6-2647	Refuse Removal	\$1,013.76	\$1,010.00	\$3.76
6-2649	Electrical Utilities	\$1,999.34	\$2,000.00	(\$0.66)
6-2650	Alarm System Monitoring	\$97.84	\$100.00	(\$2.16)
6-2652	Conferences & Training	\$0.00	\$150.00	(\$150.00)
6-2670	Road & Trail Maintenance	\$0.00	\$1,500.00	(\$1,500.00)
6-2680	Water System Maintenance	\$0.00	\$1,266.00	(\$1,266.00)
6-2690	Septic	\$0.00	\$0.01	(\$0.01)
6-2760	Contract Services	\$0.00	\$84.00	(\$84.00)
6-2880	Veh & Mach Repair/Parts	\$2,552.80	\$1,334.00	\$1,218.80
6-2881	Veh/Mach In-shop Repair	\$0.00	\$2,334.00	(\$2,334.00)
6-2901	Misc Equip Rental	\$0.00	\$68.00	(\$68.00)
6-2902	Misc. Equipment/Tools	\$0.00	\$250.00	(\$250.00)
6-2904	Vandalism Repair	\$0.00	\$84.00	(\$84.00)
6-2905	Sign/Art Work Maintenance	\$0.00	\$334.00	(\$334.00)

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## Profit & Loss [Budget Analysis]

January 2022 through February 2022

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	Selected Period	Budgeted	\$ Difference
6-2906 Trustland Trails	\$0.00	\$250.00	(\$250.00)
6-2907 Lakes	\$0.00	\$84.00	(\$84.00)
Total Maintenance O & M	\$11,661.68	\$25,460.01	(\$13,798.33)
Total Maintenance	\$47,655.89	\$62,184.69	(\$14,528.80)
6-2950 Interest Expense	\$0.00	\$16.60	(\$16.60)
6-3000 Capital Equipment/Projects			
6-3001 Projects/Equipment	\$0.00	\$11,950.00	(\$11,950.00)
Total Capital Equipment/Projects	\$0.00	\$11,950.00	(\$11,950.00)
6-4009 Program Wages			
6-4010 Programs Wages - FT	\$9,606.52	\$9,606.52	\$0.00
Total Program Wages	\$9,606.52	\$9,606.52	\$0.00
6-4100 Sports Programs			
6-4110 Adult Sports			
6-4114 Adult Softball League	\$0.00	\$0.01	(\$0.01)
6-4118 Adult Sailing	\$0.00	\$0.01	(\$0.01)
6-4119 Pickleball	\$21.73	\$1,334.00	(\$1,312.27)
6-4129 Miscellaneous Adult Sports	\$0.00	\$0.01	(\$0.01)
Total Adult Sports	\$21.73	\$1,334.03	(\$1,312.30)
6-4130 Youth Sports			
6-4131 Tennis Classes	\$0.00	\$0.01	(\$0.01)
6-4132 Youth Basketball	\$160.00	\$2,418.00	(\$2,258.00)
6-4136 Indoor Soccer	\$0.00	\$0.01	(\$0.01)
Total Youth Sports	\$160.00	\$2,418.02	(\$2,258.02)
6-4190 Special Event - Sports			
6-4191 Triathlon	\$50.00	\$100.01	(\$50.01)
6-4192 Chum Run	\$0.00	\$0.01	(\$0.01)
6-4199 Other Sports Program Expense	\$0.00	\$0.01	(\$0.01)
Total Special Event - Sports	\$50.00	\$100.03	(\$50.03)
Total Sports Programs	\$231.73	\$3,852.08	(\$3,620.35)
6-4200 Misc. Programs			
6-4210 Adult Misc. Programs			
6-4216 Fitness	\$0.00	\$0.01	(\$0.01)
Total Adult Misc. Programs	\$0.00	\$0.01	(\$0.01)
6-4250 Youth Misc. Programs			
6-4253 Start Smart Sports	\$0.00	\$0.01	(\$0.01)
6-4259 Model Rockets	\$0.00	\$0.01	(\$0.01)
6-4260 Other Youth Programs	\$0.00	\$0.01	(\$0.01)
6-4263 Archery	\$0.00	\$0.01	(\$0.01)
6-4264 Aquatics	\$0.00	\$0.01	(\$0.01)
6-4265 Skimboarding	\$0.00	\$0.01	(\$0.01)
6-4266 Youth Sailing	\$0.00	\$0.01	(\$0.01)
6-4267 Paddle Sports	\$0.00	\$0.01	(\$0.01)
6-4282 Cultural Youth Camps	\$0.00	\$0.01	(\$0.01)
Total Youth Misc. Programs	\$0.00	\$0.09	(\$0.09)
6-4290 Special Events			
6-4291 Dog Nosework	\$0.00	\$2,000.00	(\$2,000.00)
6-4292 Concerts	\$0.00	\$0.01	(\$0.01)
6-4296 New Program Directions	\$2,216.34	\$1,358.34	\$858.00
6-4298 Special Events	\$0.00	\$0.01	(\$0.01)
Total Special Events	\$2,216.34	\$3,358.36	(\$1,142.02)
Total Misc. Programs	\$2,216.34	\$3,358.46	(\$1,142.12)
6-4500 Misc. Program Expenses			
6-4532 Print & Advertising	\$157.89	\$310.00	(\$152.11)
6-4534 Program Equipment & Supplies	\$31.50	\$125.00	(\$93.50)
6-4570 Unfunded Scholarships	\$0.00	\$100.00	(\$100.00)
Total Misc. Program Expenses	\$189.39	\$535.00	(\$345.61)
6-8000 Miscellaneous Costs			
6-8006 Investment Fee Operations Fund	\$0.00	\$8.34	(\$8.34)
6-8008 Investment Fees Reserve Fund	\$0.00	\$8.34	(\$8.34)
6-8009 Tsf to Reserve Fund from M&O	\$73,065.00	\$0.00	\$73,065.00
Total Miscellaneous Costs	\$73,065.00	\$16.68	\$73,048.32
Total Expenses	\$212,046.11	\$169,903.54	\$42,142.57
Net Profit / (Loss)	(\$118,826.45)	(\$118,002.46)	(\$823.99)

**South Whidbey Parks & Recreation Dist**  
 5475 Maxwellton Road  
 Langley, WA 98260

**New Program Directions**  
 1/1/2022 To 2/28/2022

Job #	Job Name	Debit	Credit	Net Activity
4-4296	New Program Directions			
4296 22 BJ	Botanical Jewelry 22	\$0.00	\$120.00	(\$120.00)
4296 22 CLS	Canine Life Skills 2022	\$0.00	\$900.00	(\$900.00)
4296 22 FU	Futsal 22	\$0.00	\$356.00	(\$356.00)
4296 22 PF	Puppy Fundamentals	\$0.00	\$1,080.00	(\$1,080.00)
4296 22 RD	Reactive Dog Clinic 22	\$0.00	\$1,500.00	(\$1,500.00)
	Total:	\$0.00	\$3,956.00	(\$3,956.00)
6-4296	New Program Directions			
4296 22 CLS	Canine Life Skills 2022	\$720.00	\$0.00	\$720.00
4296 22 FF	Flag Football 22	\$15.00	\$0.00	\$15.00
4296 22 FU	Futsal 22	\$401.34	\$0.00	\$401.34
4296 22 PF	Puppy Fundamentals	\$1,080.00	\$0.00	\$1,080.00
	Total:	\$2,216.34	\$0.00	\$2,216.34
	Grand Total:	\$2,216.34	\$3,956.00	(\$1,739.66)

# Loans

1/1/2022 To 2/28/2022

	ID#	Src	Date	Memo/Payee	Debit	Credit
2-2200	Bank Loans					
	00011266	PJ	4-Jan-22	Purchase; Heritage Bank - Seattle	\$3,495.48	
	00011342	PJ	16-Feb-22	Purchase; Heritage Bank - Seattle	\$9,602.75	
					\$13,098.23	\$0.00

# Fund Chart

## Fund Chart

M&O	\$234,665.23
Reserve	\$339,443.36
Reserve Objective	\$339,116.00
Capital (Maxwelton Trails Bond 2020 (Dec 2024)	\$214,017.77
Property (Campground)	\$196,649.87
Bond (Park Improvement Bond 2007 (Dec 2027))	\$40,882.31
TOTAL	\$1,025,658.54
M&O Compensations	\$0.00