

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2022 through March 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	\$121,050.95	\$134,000.00	(\$12,949.05)
4-2200	Timber excise taxes	\$0.00	\$0.01	(\$0.01)
	Total Taxes	\$121,050.95	\$134,000.01	(\$12,949.06)
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	\$2,982.00	\$2,100.00	\$882.00
4-4129	Miscellaneous Adult Sports	\$0.00	\$0.01	(\$0.01)
	Total Adult Sports	\$2,982.00	\$2,100.03	\$881.97
4-4130	Youth Sports			
4-4131	Tennis Classes	\$100.00	\$0.01	\$99.99
4-4132	Youth Basketball	(\$10,684.10)	\$0.01	(\$10,684.11)
4-4133	Contract Sports	\$0.00	\$0.01	(\$0.01)
4-4136	Indoor Soccer	\$0.00	\$0.01	(\$0.01)
	Total Youth Sports	(\$10,584.10)	\$0.04	(\$10,584.14)
4-4190	Special Event - Sports			
4-4191	Triathlon	\$6,445.00	\$6,000.00	\$445.00
4-4192	Chum Run	\$0.00	\$0.01	(\$0.01)
4-4199	Polar Bear Dive Revenue	\$635.00	\$575.00	\$60.00
	Total Special Event - Sports	\$7,080.00	\$6,575.01	\$504.99
	Total Sports Programs	(\$522.10)	\$8,675.08	(\$9,197.18)
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	\$5,980.00	\$3,750.00	\$2,230.00
4-4292	Concerts and Movies	\$0.00	\$0.01	(\$0.01)
4-4296	New Program Directions	\$5,249.00	\$2,396.25	\$2,852.75
4-4298	Special Events	\$0.00	\$0.01	(\$0.01)
	Total Special Events	\$11,229.00	\$6,146.27	\$5,082.73
	Total Misc. Programs	\$11,229.00	\$6,146.37	\$5,082.63
4-8000	Other Revenue			
4-8001	Concession income	\$0.00	\$0.01	(\$0.01)
4-8003	Park Facility Rental	\$1,390.00	\$390.00	\$1,000.00
4-8005	Other Revenue	\$0.00	\$25.00	(\$25.00)
4-8006	Interest from M & O	\$358.60	\$555.00	(\$196.40)
4-8008	Interest from Reserve Fund	\$508.11	\$450.00	\$58.11
4-8009	Reserve Fund - Transfers In	\$73,065.00	\$0.00	\$73,065.00
4-8100	Scholarship Donations	\$0.00	\$12.51	(\$12.51)
	Total Other Revenue	\$75,321.71	\$1,432.52	\$73,889.19
	Total Income	\$207,079.56	\$150,253.99	\$56,825.57
5-0000	Cost of Sales			
	Gross Profit	\$207,079.56	\$150,253.99	\$56,825.57
6-0000	Expenses			
6-1000	Administration			

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		Selected Period	Budgeted	\$ Difference
6-1010	Wages - Director	\$28,541.52	\$28,541.49	\$0.03
6-1012	Wages - Administrator	\$18,253.74	\$18,253.74	\$0.00
6-1201	FICA District's Share	\$1,829.15	\$1,860.00	(\$30.85)
6-1202	WA State Unemployment Ins	\$536.36	\$250.00	\$286.36
6-1203	Labor & Industries Ins	\$2,412.41	\$4,000.00	(\$1,587.59)
6-1204	Health Ins	\$15,714.54	\$15,715.44	(\$0.90)
6-1205	Retirement-PERS	\$11,407.57	\$11,415.99	(\$8.42)
6-1206	LTD/AD&D/Life Ins	\$0.00	\$600.00	(\$600.00)
6-1207	Dental Insurance	\$1,074.55	\$1,063.38	\$11.17
6-1208	B&O Tax	\$243.98	\$250.00	(\$6.02)
6-1209	DCP Employer Expense	\$6,900.13	\$7,246.26	(\$346.13)
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	\$1,500.00	(\$1,500.00)
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	\$1,319.34	\$1,319.34	\$0.00
6-1530	Office Supplies	\$1,018.67	\$1,025.01	(\$6.34)
6-1531	Dues & Publications	\$169.68	\$675.00	(\$505.32)
6-1532	Print & Advertising	\$0.00	\$150.00	(\$150.00)
6-1533	Staff Clothing	\$0.00	\$0.01	(\$0.01)
6-1535	Contracted Services	\$1,251.00	\$1,251.00	\$0.00
6-1540	Postage	\$63.11	\$58.00	\$5.11
6-1541	Telephone	\$1,946.79	\$2,119.00	(\$172.21)
6-1543	Propane	\$1,093.46	\$836.00	\$257.46
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	\$864.81	\$800.00	\$64.81
6-1690	Computer Equip & Supplies	\$1,871.23	\$1,500.00	\$371.23
6-1691	Office Equipment	\$0.00	\$126.00	(\$126.00)
6-1692	Volunteer Recognition	\$132.08	\$50.00	\$82.08
	Total Administration	\$109,979.97	\$110,306.06	(\$326.09)
6-2000	Maintenance			
6-2001	Maintenance Wages			
6-2010	Maintenance Supervisor	\$22,087.02	\$22,087.02	\$0.00
6-2012	Maintenance Wages - PT	\$30,816.67	\$33,000.00	(\$2,183.33)
	Total Maintenance Wages	\$52,903.69	\$55,087.02	(\$2,183.33)
6-2200	Maintenance O & M			
6-2303	Professional Service	\$0.00	\$1,002.00	(\$1,002.00)
6-2331	Dues & Publications	\$0.00	\$20.00	(\$20.00)
6-2434	Gas & Lube Products	\$1,459.49	\$2,250.00	(\$790.51)
6-2436	Safety Gear	\$0.00	\$225.00	(\$225.00)
6-2550	Travel & Vehicle Allowance	\$50.00	\$201.00	(\$151.00)
6-2581	Garden Maint & Hort	\$413.06	\$1,247.00	(\$833.94)
6-2582	Irrg & Plumb Supplies	\$0.00	\$1,622.00	(\$1,622.00)
6-2583	Sport Field Supplies	\$6,890.42	\$4,997.00	\$1,893.42
6-2584	Misc Bld Repair	\$1,274.66	\$1,744.00	(\$469.34)
6-2585	Park Bld Maint/Jan Supp	\$1,390.33	\$1,875.00	(\$484.67)
6-2586	Fertilizer & Turf	\$3,195.78	\$4,997.00	(\$1,801.22)
6-2610	Playground Maintenance	\$4,969.55	\$1,744.00	\$3,225.55
6-2647	Refuse Removal	\$1,517.12	\$1,515.00	\$2.12
6-2649	Electrical Utilities	\$3,010.50	\$3,000.00	\$10.50
6-2650	Alarm System Monitoring	\$146.76	\$150.00	(\$3.24)
6-2652	Conferences & Training	\$0.00	\$225.00	(\$225.00)
6-2670	Road & Trail Maintenance	\$0.00	\$2,250.00	(\$2,250.00)
6-2680	Water System Maintenance	\$276.00	\$1,899.00	(\$1,623.00)
6-2690	Septic	\$0.00	\$0.01	(\$0.01)
6-2760	Contract Services	\$0.00	\$126.00	(\$126.00)
6-2880	Veh & Mach Repair/Parts	\$2,806.49	\$2,001.00	\$805.49
6-2881	Veh/Mach In-shop Repair	\$649.25	\$3,501.00	(\$2,851.75)
6-2901	Misc Equip Rental	\$0.00	\$102.00	(\$102.00)
6-2902	Misc. Equipment/Tools	\$0.00	\$375.00	(\$375.00)
6-2904	Vandalism Repair	\$0.00	\$126.00	(\$126.00)
6-2905	Sign/Art Work Maintenance	\$0.00	\$501.00	(\$501.00)

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	Selected Period	Budgeted	\$ Difference
6-2906 Trustland Trails	\$0.00	\$375.00	(\$375.00)
6-2907 Lakes	\$0.00	\$126.00	(\$126.00)
Total Maintenance O & M	<u>\$28,049.41</u>	<u>\$38,196.01</u>	<u>(\$10,146.60)</u>
Total Maintenance	<u>\$80,953.10</u>	<u>\$93,283.03</u>	<u>(\$12,329.93)</u>
6-2950 Interest Expense	\$0.00	\$24.90	(\$24.90)
6-3000 Capital Equipment/Projects			
6-3001 Projects/Equipment	\$0.00	\$17,925.00	(\$17,925.00)
Total Capital Equipment/Projects	<u>\$0.00</u>	<u>\$17,925.00</u>	<u>(\$17,925.00)</u>
6-4009 Program Wages			
6-4010 Programs Wages - FT	\$14,409.78	\$14,409.78	\$0.00
Total Program Wages	<u>\$14,409.78</u>	<u>\$14,409.78</u>	<u>\$0.00</u>
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	\$321.73	\$2,001.00	(\$1,679.27)
6-4129 Miscellaneous Adult Sports	\$0.00	\$0.01	(\$0.01)
Total Adult Sports	<u>\$321.73</u>	<u>\$2,001.03</u>	<u>(\$1,679.30)</u>
6-4130 Youth Sports			
6-4131 Tennis Classes	\$0.00	\$0.01	(\$0.01)
6-4132 Youth Basketball	\$1,129.08	\$3,627.00	(\$2,497.92)
6-4136 Indoor Soccer	\$0.00	\$125.01	(\$125.01)
Total Youth Sports	<u>\$1,129.08</u>	<u>\$3,752.02</u>	<u>(\$2,622.94)</u>
6-4190 Special Event - Sports			
6-4191 Triathlon	\$160.00	\$810.01	(\$650.01)
6-4192 Chum Run	\$0.00	\$0.01	(\$0.01)
6-4199 Polar Bear Dive Expense	\$0.00	\$0.01	(\$0.01)
Total Special Event - Sports	<u>\$160.00</u>	<u>\$810.03</u>	<u>(\$650.03)</u>
Total Sports Programs	<u>\$1,610.81</u>	<u>\$6,563.08</u>	<u>(\$4,952.27)</u>
6-4200 Misc. Programs			
6-4210 Adult Misc. Programs			
6-4216 Fitness	\$0.00	\$0.01	(\$0.01)
Total Adult Misc. Programs	<u>\$0.00</u>	<u>\$0.01</u>	<u>(\$0.01)</u>
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	<u>\$0.00</u>	<u>\$0.09</u>	<u>(\$0.09)</u>
6-4290 Special Events			
6-4291 Dog Nosework	\$0.00	\$3,000.00	(\$3,000.00)
6-4292 Concerts	\$0.00	\$0.01	(\$0.01)
6-4296 New Program Directions	\$3,785.82	\$2,037.51	\$1,748.31
6-4298 Special Events	\$0.00	\$0.01	(\$0.01)
Total Special Events	<u>\$3,785.82</u>	<u>\$5,037.53</u>	<u>(\$1,251.71)</u>
Total Misc. Programs	<u>\$3,785.82</u>	<u>\$5,037.63</u>	<u>(\$1,251.81)</u>
6-4500 Misc. Program Expenses			
6-4532 Print & Advertising	\$246.49	\$465.00	(\$218.51)
6-4534 Program Equipment & Supplies	\$31.50	\$187.50	(\$156.00)
6-4570 Unfunded Scholarships	\$0.00	\$150.00	(\$150.00)
Total Misc. Program Expenses	<u>\$277.99</u>	<u>\$802.50</u>	<u>(\$524.51)</u>
6-8000 Miscellaneous Costs			
6-8006 Investment Fee Operations Fund	\$0.00	\$12.51	(\$12.51)
6-8008 Investment Fees Reserve Fund	\$0.00	\$12.51	(\$12.51)
6-8009 Tsf to Reserve Fund from M&O	\$73,065.00	\$0.00	\$73,065.00
Total Miscellaneous Costs	<u>\$73,065.00</u>	<u>\$25.02</u>	<u>\$73,039.98</u>
Total Expenses	<u>\$284,082.47</u>	<u>\$248,377.00</u>	<u>\$35,705.47</u>
Net Profit / (Loss)	<u>(\$77,002.91)</u>	<u>(\$98,123.01)</u>	<u>\$21,120.10</u>

South Whidbey Parks & Recreation Dist

5475 Maxwellton Road
Langley, WA 98260

Job Activity [Summary]

1/1/2022 To 3/31/2022

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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	\$659.00	(\$659.00)
4296 22 PF	Puppy Fundamentals	\$0.00	\$2,205.00	(\$2,205.00)
4296 22 RD	Reactive Dog Clinic 22	\$135.00	\$1,500.00	(\$1,365.00)
	Total:	\$135.00	\$5,384.00	(\$5,249.00)
6-4296	New Program Directions			
4296 22 CLS	Canine Life Skills 2022	\$1,440.00	\$0.00	\$1,440.00
4296 22 FF	Flag Football 22	\$15.00	\$0.00	\$15.00
4296 22 FU	Futsal 22	\$710.82	\$0.00	\$710.82
4296 22 PF	Puppy Fundamentals	\$1,620.00	\$0.00	\$1,620.00
	Total:	\$3,785.82	\$0.00	\$3,785.82
	Grand Total:	\$3,920.82	\$5,384.00	(\$1,463.18)

Account Transactions

1/1/2022 To 3/31/2022

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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		
				<u>\$16,593.71</u>	<u>\$0.00</u>	

Fund Balances

Fund Balances as of March 31, 2022

M&O	\$258,208.70
Reserve	\$339,624.33
Capital (Maxwelton Trails Bond)	\$214,108.47
Property (Campground)	\$196,649.87
Bond - (Park Improvement Bond)	\$62,534.94
TOTAL	\$1,071,126.31