

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2022 through April 2022

5/15/2022
2:12:42 PM

		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	\$476,812.22	\$492,000.00	(\$15,187.78)
4-2200	Timber excise taxes	\$0.00	\$0.01	(\$0.01)
	Total Taxes	\$476,812.22	\$492,000.01	(\$15,187.79)
4-4100	Sports Programs			
4-4110	Adult Sports			
4-4114	Adult Softball League	\$700.00	\$0.01	\$699.99
4-4118	Adult Sailing	\$2,750.00	\$750.00	\$2,000.00
4-4119	Pickleball	\$4,531.00	\$3,000.00	\$1,531.00
4-4129	Miscellaneous Adult Sports	\$0.00	\$300.00	(\$300.00)
	Total Adult Sports	\$7,981.00	\$4,050.01	\$3,930.99
4-4130	Youth Sports			
4-4131	Tennis Classes	\$100.00	\$2,000.00	(\$1,900.00)
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	\$0.00	(\$0.01)
	Total Youth Sports	(\$10,584.10)	\$2,000.03	(\$12,584.13)
4-4190	Special Event - Sports			
4-4191	Triathlon	\$8,200.00	\$8,000.00	\$200.00
4-4192	Chum Run	\$75.00	\$0.01	\$74.99
4-4199	Polar Bear Dive Revenue	\$635.00	\$575.00	\$60.00
	Total Special Event - Sports	\$8,910.00	\$8,575.01	\$334.99
	Total Sports Programs	\$6,306.90	\$14,625.05	(\$8,318.15)
4-4200	Misc. Programs			
4-4210	Adult Misc. Programs			
4-4216	Fitness	\$20.00	\$0.01	\$19.99
	Total Adult Misc. Programs	\$20.00	\$0.01	\$19.99
4-4250	Youth Misc. Programs			
4-4253	Start Smart Sports	\$0.00	\$0.01	(\$0.01)
4-4259	Model Rockets	\$120.00	\$160.00	(\$40.00)
4-4260	Other Youth Programs	\$1,330.00	\$440.00	\$890.00
4-4263	Archery	\$1,035.00	\$0.01	\$1,034.99
4-4264	Aquatics	\$6,050.00	\$0.01	\$6,049.99
4-4265	Skimboarding	\$0.00	\$1,085.00	(\$1,085.00)
4-4266	Youth Sailing	\$7,750.00	\$875.00	\$6,875.00
4-4267	Paddle Sports	\$1,215.00	\$1,325.01	(\$110.01)
4-4282	Cultural Youth Camps	\$1,800.00	\$4,000.00	(\$2,200.00)
	Total Youth Misc. Programs	\$19,300.00	\$7,885.04	\$11,414.96
4-4290	Special Events			
4-4291	Dog Nosework	\$12,437.00	\$5,000.00	\$7,437.00
4-4292	Concerts and Movies	\$0.00	\$0.01	(\$0.01)
4-4296	New Program Directions	\$12,932.00	\$3,195.00	\$9,737.00
4-4298	Special Events	\$0.00	\$0.01	(\$0.01)
	Total Special Events	\$25,369.00	\$8,195.02	\$17,173.98
	Total Misc. Programs	\$44,689.00	\$16,080.07	\$28,608.93
4-8000	Other Revenue			
4-8001	Concession income	\$480.00	\$0.01	\$479.99
4-8003	Park Facility Rental	\$1,890.00	\$560.00	\$1,330.00
4-8005	Other Revenue	\$535.10	\$95.00	\$440.10
4-8006	Interest from M & O	\$418.74	\$740.00	(\$321.26)
4-8008	Interest from Reserve Fund	\$689.75	\$575.00	\$114.75
4-8009	Reserve Fund - Transfers In	\$73,065.00	\$0.00	\$73,065.00
4-8100	Scholarship Donations	\$40.00	\$16.68	\$23.32
	Total Other Revenue	\$77,118.59	\$1,986.69	\$75,131.90
	Total Income	\$604,926.71	\$524,691.83	\$80,234.88
5-0000	Cost of Sales			
	Gross Profit	\$604,926.71	\$524,691.83	\$80,234.88
6-0000	Expenses			
6-1000	Administration			

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2022 through April 2022

5/15/2022
2:12:42 PM

		Selected Period	Budgeted	\$ Difference
6-1010	Wages - Director	\$38,055.36	\$38,055.32	\$0.04
6-1012	Wages - Administrator	\$24,338.32	\$24,338.32	\$0.00
6-1201	FICA District's Share	\$2,449.83	\$2,480.00	(\$30.17)
6-1202	WA State Unemployment Ins	\$717.43	\$500.00	\$217.43
6-1203	Labor & Industries Ins	\$5,619.10	\$7,000.00	(\$1,380.90)
6-1204	Health Ins	\$20,952.72	\$20,953.92	(\$1.20)
6-1205	Retirement-PERS	\$15,253.70	\$15,221.32	\$32.38
6-1206	LTD/AD&D/Life Ins	\$0.00	\$800.00	(\$800.00)
6-1207	Dental Insurance	\$1,429.15	\$1,417.84	\$11.31
6-1208	B&O Tax	\$243.98	\$750.00	(\$506.02)
6-1209	DCP Employer Expense	\$9,226.55	\$9,661.68	(\$435.13)
6-1210	Family & Medical Leave	\$811.50	\$583.92	\$227.58
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	\$2,000.00	(\$2,000.00)
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	\$40,237.36	\$8,528.76	\$31,708.60
6-1429	Building Lease	\$1,759.12	\$1,759.12	\$0.00
6-1530	Office Supplies	\$1,139.26	\$1,366.68	(\$227.42)
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	\$1,668.00	\$1,668.00	\$0.00
6-1540	Postage	\$121.11	\$58.00	\$63.11
6-1541	Telephone	\$2,648.03	\$2,828.00	(\$179.97)
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	\$777.17	\$640.00	\$137.17
6-1660	Misc Fees & Charges	\$1,140.63	\$1,100.00	\$40.63
6-1690	Computer Equip & Supplies	\$1,912.00	\$2,000.00	(\$88.00)
6-1691	Office Equipment	\$0.00	\$168.00	(\$168.00)
6-1692	Volunteer Recognition	\$132.08	\$50.00	\$82.08
	Total Administration	\$176,342.44	\$146,139.91	\$30,202.53
6-2000	Maintenance			
6-2001	Maintenance Wages			
6-2010	Maintenance Supervisor	\$29,449.36	\$29,449.36	\$0.00
6-2012	Maintenance Wages - PT	\$41,576.95	\$44,000.00	(\$2,423.05)
	Total Maintenance Wages	\$71,026.31	\$73,449.36	(\$2,423.05)
6-2200	Maintenance O & M			
6-2303	Professional Service	\$0.00	\$1,336.00	(\$1,336.00)
6-2331	Dues & Publications	\$0.00	\$20.00	(\$20.00)
6-2434	Gas & Lube Products	\$2,344.29	\$3,000.00	(\$655.71)
6-2436	Safety Gear	\$131.51	\$300.00	(\$168.49)
6-2550	Travel & Vehicle Allowance	\$70.20	\$268.00	(\$197.80)
6-2581	Garden Maint & Hort	\$413.06	\$1,664.00	(\$1,250.94)
6-2582	Irrg & Plumb Supplies	\$1,144.87	\$2,164.00	(\$1,019.13)
6-2583	Sport Field Supplies	\$8,490.67	\$6,664.00	\$1,826.67
6-2584	Misc Bld Repair	\$1,510.54	\$2,328.00	(\$817.46)
6-2585	Park Bld Maint/Jan Supp	\$2,034.27	\$2,500.00	(\$465.73)
6-2586	Fertilizer & Turf	\$3,195.78	\$6,664.00	(\$3,468.22)
6-2610	Playground Maintenance	\$5,466.04	\$2,328.00	\$3,138.04
6-2647	Refuse Removal	\$2,024.33	\$2,020.00	\$4.33
6-2649	Electrical Utilities	\$4,035.43	\$3,900.00	\$135.43
6-2650	Alarm System Monitoring	\$195.68	\$200.00	(\$4.32)
6-2652	Conferences & Training	\$0.00	\$300.00	(\$300.00)
6-2670	Road & Trail Maintenance	\$0.00	\$3,000.00	(\$3,000.00)
6-2680	Water System Maintenance	\$848.62	\$2,532.00	(\$1,683.38)
6-2690	Septic	\$0.00	\$0.01	(\$0.01)
6-2760	Contract Services	\$0.00	\$168.00	(\$168.00)
6-2880	Veh & Mach Repair/Parts	\$3,273.50	\$2,668.00	\$605.50
6-2881	Veh/Mach In-shop Repair	\$712.29	\$4,668.00	(\$3,955.71)
6-2901	Misc Equip Rental	\$0.00	\$136.00	(\$136.00)
6-2902	Misc. Equipment/Tools	\$0.00	\$500.00	(\$500.00)
6-2904	Vandalism Repair	\$0.00	\$168.00	(\$168.00)
6-2905	Sign/Art Work Maintenance	\$364.00	\$668.00	(\$304.00)

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2022 through April 2022

5/15/2022
2:12:43 PM

	Selected Period	Budgeted	\$ Difference
6-2906 Trustland Trails	\$0.00	\$500.00	(\$500.00)
6-2907 Lakes	\$0.00	\$168.00	(\$168.00)
Total Maintenance O & M	\$36,255.08	\$50,832.01	(\$14,576.93)
Total Maintenance	\$107,281.39	\$124,281.37	(\$16,999.98)
6-2950 Interest Expense	\$0.00	\$33.20	(\$33.20)
6-3000 Capital Equipment/Projects			
6-3001 Projects/Equipment	\$0.00	\$23,900.00	(\$23,900.00)
Total Capital Equipment/Projects	\$0.00	\$23,900.00	(\$23,900.00)
6-4009 Program Wages			
6-4010 Programs Wages - FT	\$19,213.04	\$19,213.04	\$0.00
Total Program Wages	\$19,213.04	\$19,213.04	\$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	\$771.73	\$2,668.00	(\$1,896.27)
6-4129 Miscellaneous Adult Sports	\$0.00	\$0.01	(\$0.01)
Total Adult Sports	\$771.73	\$2,668.03	(\$1,896.30)
6-4130 Youth Sports			
6-4131 Tennis Classes	\$0.00	\$0.01	(\$0.01)
6-4132 Youth Basketball	\$1,129.08	\$4,836.00	(\$3,706.92)
6-4136 Indoor Soccer	\$0.00	\$300.00	(\$300.00)
Total Youth Sports	\$1,129.08	\$5,136.01	(\$4,006.93)
6-4190 Special Event - Sports			
6-4191 Triathlon	\$75.00	\$1,310.01	(\$1,235.01)
6-4192 Chum Run	\$0.00	\$20.01	(\$20.01)
6-4199 Polar Bear Dive Expense	\$2,205.54	\$2,790.00	(\$584.46)
Total Special Event - Sports	\$2,280.54	\$4,120.02	(\$1,839.48)
Total Sports Programs	\$4,181.35	\$11,924.06	(\$7,742.71)
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	\$4,000.00	(\$4,000.00)
6-4292 Concerts	\$0.00	\$0.01	(\$0.01)
6-4296 New Program Directions	\$5,945.82	\$2,716.68	\$3,229.14
6-4298 Special Events	\$0.00	\$0.01	(\$0.01)
Total Special Events	\$5,945.82	\$6,716.70	(\$770.88)
Total Misc. Programs	\$5,945.82	\$6,716.80	(\$770.98)
6-4500 Misc. Program Expenses			
6-4532 Print & Advertising	\$308.18	\$620.00	(\$311.82)
6-4534 Program Equipment & Supplies	\$31.50	\$250.00	(\$218.50)
6-4570 Unfunded Scholarships	\$0.00	\$200.00	(\$200.00)
Total Misc. Program Expenses	\$339.68	\$1,070.00	(\$730.32)
6-8000 Miscellaneous Costs			
6-8006 Investment Fee Operations Fund	\$0.00	\$16.68	(\$16.68)
6-8008 Investment Fees Reserve Fund	\$0.00	\$16.68	(\$16.68)
6-8009 Tsf to Reserve Fund from M&O	\$73,065.00	\$0.00	\$73,065.00
Total Miscellaneous Costs	\$73,065.00	\$33.36	\$73,031.64
Total Expenses	\$386,368.72	\$333,311.74	\$53,056.98
Net Profit / (Loss)	\$218,557.99	\$191,380.09	\$27,177.90

South Whidbey Parks & Recreation Dist

5475 Maxwellton Road
Langley, WA 98260

Job Activity [Summary]

1/1/2022 To 4/30/2022

5/15/2022
2:17:53 PM

Page 1

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	\$707.00	(\$707.00)
4296 22 NC	Nature Camp 22	\$0.00	\$5,100.00	(\$5,100.00)
4296 22 PF	Puppy Fundamentals	\$0.00	\$2,430.00	(\$2,430.00)
4296 22 RD	Reactive Dog Clinic 22	\$135.00	\$1,500.00	(\$1,365.00)
4296 22 UR	Underwater Robotics	\$0.00	\$2,310.00	(\$2,310.00)
	Total:	\$135.00	\$13,067.00	(\$12,932.00)
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	\$2,700.00	\$0.00	\$2,700.00
4296 22 RD	Reactive Dog Clinic 22	\$1,080.00	\$0.00	\$1,080.00
	Total:	\$5,945.82	\$0.00	\$5,945.82
	Grand Total:	\$6,080.82	\$13,067.00	(\$6,986.18)

Account Transactions

1/1/2022 To 4/30/2022

5/15/2022
1:58:54 PM

Page 1

ID#	Src	Date	Memo/Payee	Debit	Credit	Job No.
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>	
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>	

Fund Balances

Fund Balances as of April 30, 2022

M&O	\$562,466.50
Reserve	\$339,805.97
Capital (Maxwelton Trails Bond)	\$214,199.48
Property (Campground)	\$196,649.87
Bond - (Park Improvement Bond)	\$134,548.77
TOTAL	\$1,447,670.59