

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2022 through May 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	\$555,531.52	\$558,500.00	(\$2,968.48)
4-2200	Timber excise taxes	\$738.99	\$281.00	\$457.99
	Total Taxes	\$556,270.51	\$558,781.00	(\$2,510.49)
4-4100	Sports Programs			
4-4110	Adult Sports			
4-4114	Adult Softball League	\$2,100.00	\$250.00	\$1,850.00
4-4118	Adult Sailing	\$3,650.00	\$750.00	\$2,900.00
4-4119	Pickleball	\$4,662.24	\$3,900.00	\$762.24
4-4129	Miscellaneous Adult Sports	\$680.00	\$700.00	(\$20.00)
	Total Adult Sports	\$11,092.24	\$5,600.00	\$5,492.24
4-4130	Youth Sports			
4-4131	Tennis Classes	\$2,740.00	\$3,500.00	(\$760.00)
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	\$0.01	(\$0.01)
	Total Youth Sports	(\$7,944.10)	\$3,500.03	(\$11,444.13)
4-4190	Special Event - Sports			
4-4191	Triathlon	\$10,495.00	\$14,300.00	(\$3,805.00)
4-4192	Chum Run	\$1,250.00	\$2,000.00	(\$750.00)
4-4199	Polar Bear Dive Revenue	\$635.00	\$575.00	\$60.00
	Total Special Event - Sports	\$12,380.00	\$16,875.00	(\$4,495.00)
	Total Sports Programs	\$15,528.14	\$25,975.03	(\$10,446.89)
4-4200	Misc. Programs			
4-4210	Adult Misc. Programs			
4-4216	Fitness	\$20.00	\$200.00	(\$180.00)
	Total Adult Misc. Programs	\$20.00	\$200.00	(\$180.00)
4-4250	Youth Misc. Programs			
4-4253	Start Smart Sports	\$0.00	\$0.01	(\$0.01)
4-4259	Model Rockets	\$680.00	\$440.00	\$240.00
4-4260	Other Youth Programs	\$3,705.00	\$940.00	\$2,765.00
4-4263	Archery	\$1,173.00	\$500.00	\$673.00
4-4264	Aquatics	\$34,331.00	\$28,000.01	\$6,330.99
4-4265	Skimboarding	\$0.00	\$2,240.00	(\$2,240.00)
4-4266	Youth Sailing	\$7,750.00	\$1,925.00	\$5,825.00
4-4267	Paddle Sports	\$1,350.00	\$1,825.00	(\$475.00)
4-4282	Cultural Youth Camps	\$3,400.00	\$6,500.00	(\$3,100.00)
	Total Youth Misc. Programs	\$52,389.00	\$42,370.02	\$10,018.98
4-4290	Special Events			
4-4291	Dog Nosework	\$12,527.00	\$6,250.00	\$6,277.00
4-4292	Concerts and Movies	\$0.00	\$0.01	(\$0.01)
4-4296	New Program Directions	\$18,820.50	\$3,993.75	\$14,826.75
4-4298	Special Events	\$0.00	\$3,000.00	(\$3,000.00)
	Total Special Events	\$31,347.50	\$13,243.76	\$18,103.74
	Total Misc. Programs	\$83,756.50	\$55,813.78	\$27,942.72
4-8000	Other Revenue			
4-8001	Concession income	\$730.00	\$0.01	\$729.99
4-8003	Park Facility Rental	\$2,812.50	\$1,305.00	\$1,507.50
4-8005	Other Revenue	\$535.10	\$95.00	\$440.10
4-8006	Interest from M & O	\$565.85	\$925.00	(\$359.15)
4-8008	Interest from Reserve Fund	\$932.58	\$735.00	\$197.58
4-8009	Reserve Fund - Transfers In	\$73,065.00	\$0.00	\$73,065.00
4-8100	Scholarship Donations	\$40.00	\$20.85	\$19.15
	Total Other Revenue	\$78,681.03	\$3,080.86	\$75,600.17
	Total Income	\$734,236.18	\$643,650.68	\$90,585.50
5-0000	Cost of Sales			
	Gross Profit	\$734,236.18	\$643,650.68	\$90,585.50
6-0000	Expenses			
6-1000	Administration			

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2022 through May 2022

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		Selected Period	Budgeted	\$ Difference
6-1010	Wages - Director	\$47,569.20	\$47,569.15	\$0.05
6-1012	Wages - Administrator	\$30,422.90	\$30,422.90	\$0.00
6-1201	FICA District's Share	\$3,052.36	\$3,100.00	(\$47.64)
6-1202	WA State Unemployment Ins	\$888.85	\$500.00	\$388.85
6-1203	Labor & Industries Ins	\$5,619.10	\$7,000.00	(\$1,380.90)
6-1204	Health Ins	\$26,190.90	\$26,192.40	(\$1.50)
6-1205	Retirement-PERS	\$18,801.55	\$19,026.65	(\$225.10)
6-1206	LTD/AD&D/Life Ins	\$0.00	\$1,000.00	(\$1,000.00)
6-1207	Dental Insurance	\$1,724.65	\$1,772.30	(\$47.65)
6-1208	B&O Tax	\$243.98	\$750.00	(\$506.02)
6-1209	DCP Employer Expense	\$11,372.55	\$12,077.10	(\$704.55)
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	\$2,500.00	(\$2,500.00)
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	\$40,237.36	\$18,528.76	\$21,708.60
6-1429	Building Lease	\$2,198.90	\$2,198.90	\$0.00
6-1530	Office Supplies	\$1,457.69	\$1,708.35	(\$250.66)
6-1531	Dues & Publications	\$249.68	\$755.00	(\$505.32)
6-1532	Print & Advertising	\$92.58	\$225.00	(\$132.42)
6-1533	Staff Clothing	\$0.00	\$0.01	(\$0.01)
6-1535	Contracted Services	\$2,085.00	\$2,085.00	\$0.00
6-1540	Postage	\$126.42	\$58.00	\$68.42
6-1541	Telephone	\$3,353.03	\$3,537.00	(\$183.97)
6-1543	Propane	\$1,093.46	\$1,252.00	(\$158.54)
6-1550	Travel & Vehicle Allowance	\$0.00	\$100.00	(\$100.00)
6-1552	Conferences & Training	\$797.37	\$640.00	\$157.37
6-1660	Misc Fees & Charges	\$1,302.96	\$2,200.00	(\$897.04)
6-1690	Computer Equip & Supplies	\$1,952.77	\$2,500.00	(\$547.23)
6-1691	Office Equipment	\$0.00	\$210.00	(\$210.00)
6-1692	Volunteer Recognition	\$132.08	\$50.00	\$82.08
	Total Administration	\$206,223.74	\$189,042.46	\$17,181.28
6-2000	Maintenance			
6-2001	Maintenance Wages			
6-2010	Maintenance Supervisor	\$36,811.70	\$36,811.70	\$0.00
6-2012	Maintenance Wages - PT	\$50,284.97	\$56,000.00	(\$5,715.03)
	Total Maintenance Wages	\$87,096.67	\$92,811.70	(\$5,715.03)
6-2200	Maintenance O & M			
6-2303	Professional Service	\$0.00	\$1,670.00	(\$1,670.00)
6-2331	Dues & Publications	\$0.00	\$20.00	(\$20.00)
6-2434	Gas & Lube Products	\$2,344.29	\$3,750.00	(\$1,405.71)
6-2436	Safety Gear	\$131.51	\$375.00	(\$243.49)
6-2550	Travel & Vehicle Allowance	\$70.20	\$335.00	(\$264.80)
6-2581	Garden Maint & Hort	\$413.06	\$2,081.00	(\$1,667.94)
6-2582	Irrg & Plumb Supplies	\$1,144.87	\$2,706.00	(\$1,561.13)
6-2583	Sport Field Supplies	\$8,490.67	\$8,331.00	\$159.67
6-2584	Misc Bld Repair	\$4,427.79	\$2,912.00	\$1,515.79
6-2585	Park Bld Maint/Jan Supp	\$2,134.02	\$3,125.00	(\$990.98)
6-2586	Fertilizer & Turf	\$7,159.85	\$8,331.00	(\$1,171.15)
6-2610	Playground Maintenance	\$496.49	\$2,912.00	(\$2,415.51)
6-2647	Refuse Removal	\$2,556.22	\$2,525.00	\$31.22
6-2649	Electrical Utilities	\$4,885.11	\$4,800.00	\$85.11
6-2650	Alarm System Monitoring	\$244.60	\$250.00	(\$5.40)
6-2652	Conferences & Training	\$0.00	\$375.00	(\$375.00)
6-2670	Road & Trail Maintenance	\$261.97	\$3,750.00	(\$3,488.03)
6-2680	Water System Maintenance	\$848.62	\$3,165.00	(\$2,316.38)
6-2690	Septic	\$0.00	\$0.01	(\$0.01)
6-2760	Contract Services	\$0.00	\$210.00	(\$210.00)
6-2880	Veh & Mach Repair/Parts	\$3,474.81	\$3,335.00	\$139.81
6-2881	Veh/Mach In-shop Repair	\$782.81	\$5,835.00	(\$5,052.19)
6-2901	Misc Equip Rental	\$0.00	\$170.00	(\$170.00)
6-2902	Misc. Equipment/Tools	\$0.00	\$625.00	(\$625.00)
6-2904	Vandalism Repair	\$0.00	\$210.00	(\$210.00)
6-2905	Sign/Art Work Maintenance	\$364.00	\$835.00	(\$471.00)

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2022 through May 2022

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	Selected Period	Budgeted	\$ Difference
6-2906 Trustland Trails	\$0.00	\$625.00	(\$625.00)
6-2907 Lakes	\$0.00	\$210.00	(\$210.00)
Total Maintenance O & M	\$40,230.89	\$63,468.01	(\$23,237.12)
Total Maintenance	\$127,327.56	\$156,279.71	(\$28,952.15)
6-2950 Interest Expense	\$0.00	\$41.50	(\$41.50)
6-3000 Capital Equipment/Projects			
6-3001 Projects/Equipment	\$0.00	\$29,875.00	(\$29,875.00)
Total Capital Equipment/Projects	\$0.00	\$29,875.00	(\$29,875.00)
6-4009 Program Wages			
6-4010 Programs Wages - FT	\$24,016.30	\$24,016.30	\$0.00
Total Program Wages	\$24,016.30	\$24,016.30	\$0.00
6-4100 Sports Programs			
6-4110 Adult Sports			
6-4114 Adult Softball League	\$0.00	\$150.01	(\$150.01)
6-4118 Adult Sailing	\$0.00	\$0.01	(\$0.01)
6-4119 Pickleball	\$889.53	\$3,335.00	(\$2,445.47)
6-4129 Miscellaneous Adult Sports	\$0.00	\$0.01	(\$0.01)
Total Adult Sports	\$889.53	\$3,485.03	(\$2,595.50)
6-4130 Youth Sports			
6-4131 Tennis Classes	\$0.00	\$0.01	(\$0.01)
6-4132 Youth Basketball	\$1,129.08	\$6,045.00	(\$4,915.92)
6-4136 Indoor Soccer	\$0.00	\$300.00	(\$300.00)
Total Youth Sports	\$1,129.08	\$6,345.01	(\$5,215.93)
6-4190 Special Event - Sports			
6-4191 Triathlon	\$75.00	\$1,810.01	(\$1,735.01)
6-4192 Chum Run	\$0.00	\$1,520.01	(\$1,520.01)
6-4199 Polar Bear Dive Expense	\$2,205.54	\$2,790.00	(\$584.46)
Total Special Event - Sports	\$2,280.54	\$6,120.02	(\$3,839.48)
Total Sports Programs	\$4,299.15	\$15,950.06	(\$11,650.91)
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	\$20.00	\$0.01	\$19.99
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	\$20.00	\$0.09	\$19.91
6-4290 Special Events			
6-4291 Dog Nosework	\$0.00	\$5,000.00	(\$5,000.00)
6-4292 Concerts	\$0.00	\$100.01	(\$100.01)
6-4296 New Program Directions	\$5,965.82	\$3,395.85	\$2,569.97
6-4298 Special Events	\$0.00	\$2,500.00	(\$2,500.00)
Total Special Events	\$5,965.82	\$10,995.86	(\$5,030.04)
Total Misc. Programs	\$5,985.82	\$10,995.96	(\$5,010.14)
6-4500 Misc. Program Expenses			
6-4532 Print & Advertising	\$378.84	\$775.00	(\$396.16)
6-4534 Program Equipment & Supplies	\$31.50	\$312.50	(\$281.00)
6-4570 Unfunded Scholarships	\$0.00	\$250.00	(\$250.00)
Total Misc. Program Expenses	\$410.34	\$1,337.50	(\$927.16)
6-8000 Miscellaneous Costs			
6-8006 Investment Fee Operations Fund	\$0.00	\$20.85	(\$20.85)
6-8008 Investment Fees Reserve Fund	\$0.00	\$20.85	(\$20.85)
6-8009 Tsf to Reserve Fund from M&O	\$73,065.00	\$0.00	\$73,065.00
Total Miscellaneous Costs	\$73,065.00	\$41.70	\$73,023.30
Total Expenses	\$441,327.91	\$427,580.19	\$13,747.72
Net Profit / (Loss)	\$292,908.27	\$216,070.49	\$76,837.78

South Whidbey Parks & Recreation Dist

5475 Maxwellton Road
Langley, WA 98260

Job Activity [Summary]

1/1/2022 To 5/31/2022

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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 DS	Dog Safety 22	\$0.00	\$45.00	(\$45.00)
4296 22 FU	Futsal 22	\$0.00	\$707.00	(\$707.00)
4296 22 NC	Nature Camp 22	\$0.00	\$6,500.00	(\$6,500.00)
4296 22 PF	Puppy Fundamentals	\$0.00	\$3,330.00	(\$3,330.00)
4296 22 RD	Reactive Dog Clinic 22	\$135.00	\$1,500.00	(\$1,365.00)
4296 22 UR	Underwater Robotics	\$256.50	\$6,110.00	(\$5,853.50)
	Total:	\$391.50	\$19,212.00	(\$18,820.50)
6-4296	New Program Directions			
4296 22 AV	Adult Volleyball 22	\$20.00	\$0.00	\$20.00
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:	\$5,965.82	\$0.00	\$5,965.82
	Grand Total:	\$6,357.32	\$19,212.00	(\$12,854.68)

Account Transactions

1/1/2022 To 5/31/2022

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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		
00011480	PJ	5/17/2022	Purchase; Heritage Bank - Sea	\$9,574.09		
				<u>\$26,167.80</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 May 31, 2022

M&O	\$618,219.80
Reserve	\$340,048.80
Capital (Maxwelton Trails Bond)	\$221,006.58
Property (Campground)	\$196,649.87
Bond - (Park Improvement Bond)	\$150,437.07
TOTAL	\$1,526,362.12