

# South Whidbey Parks & Recreation Dist

## Profit & Loss [Budget Analysis]

January 2022 through June 2022

7/15/2022  
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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       | \$568,995.69    | \$570,000.00 | (\$1,004.31)  |
| 4-2200 | Timber excise taxes          | \$738.99        | \$281.00     | \$457.99      |
|        | Total Taxes                  | \$569,734.68    | \$570,281.00 | (\$546.32)    |
| 4-4100 | Sports Programs              |                 |              |               |
| 4-4110 | Adult Sports                 |                 |              |               |
| 4-4114 | Adult Softball League        | \$2,800.00      | \$3,750.00   | (\$950.00)    |
| 4-4118 | Adult Sailing                | \$4,000.00      | \$1,150.00   | \$2,850.00    |
| 4-4119 | Pickleball                   | \$5,149.24      | \$4,700.00   | \$449.24      |
| 4-4129 | Miscellaneous Adult Sports   | \$1,100.00      | \$1,100.00   | \$0.00        |
|        | Total Adult Sports           | \$13,049.24     | \$10,700.00  | \$2,349.24    |
| 4-4130 | Youth Sports                 |                 |              |               |
| 4-4131 | Tennis Classes               | \$5,755.00      | \$4,750.00   | \$1,005.00    |
| 4-4132 | Youth Basketball             | (\$10,399.10)   | \$0.01       | (\$10,399.11) |
| 4-4133 | Contract Sports              | \$0.00          | \$0.01       | (\$0.01)      |
| 4-4136 | Indoor Soccer                | \$0.00          | \$0.01       | (\$0.01)      |
|        | Total Youth Sports           | (\$4,644.10)    | \$4,750.03   | (\$9,394.13)  |
| 4-4190 | Special Event - Sports       |                 |              |               |
| 4-4191 | Triathlon                    | \$13,450.00     | \$20,300.00  | (\$6,850.00)  |
| 4-4192 | Chum Run                     | \$4,270.00      | \$4,000.00   | \$270.00      |
| 4-4199 | Polar Bear Dive Revenue      | \$635.00        | \$575.00     | \$60.00       |
|        | Total Special Event - Sports | \$18,355.00     | \$24,875.00  | (\$6,520.00)  |
|        | Total Sports Programs        | \$26,760.14     | \$40,325.03  | (\$13,564.89) |
| 4-4200 | Misc. Programs               |                 |              |               |
| 4-4210 | Adult Misc. Programs         |                 |              |               |
| 4-4216 | Fitness                      | \$90.00         | \$400.00     | (\$310.00)    |
|        | Total Adult Misc. Programs   | \$90.00         | \$400.00     | (\$310.00)    |
| 4-4250 | Youth Misc. Programs         |                 |              |               |
| 4-4253 | Start Smart Sports           | \$0.00          | \$0.01       | (\$0.01)      |
| 4-4259 | Model Rockets                | \$680.00        | \$650.00     | \$30.00       |
| 4-4260 | Other Youth Programs         | \$3,993.00      | \$1,940.00   | \$2,053.00    |
| 4-4263 | Archery                      | \$1,384.00      | \$1,000.00   | \$384.00      |
| 4-4264 | Aquatics                     | \$35,867.50     | \$31,000.01  | \$4,867.49    |
| 4-4265 | Skimboarding                 | \$0.00          | \$3,110.00   | (\$3,110.00)  |
| 4-4266 | Youth Sailing                | \$7,937.50      | \$4,200.00   | \$3,737.50    |
| 4-4267 | Paddle Sports                | \$1,215.00      | \$1,950.00   | (\$735.00)    |
| 4-4282 | Cultural Youth Camps         | \$4,220.00      | \$7,500.00   | (\$3,280.00)  |
|        | Total Youth Misc. Programs   | \$55,297.00     | \$51,350.02  | \$3,946.98    |
| 4-4290 | Special Events               |                 |              |               |
| 4-4291 | Dog Nosework                 | \$12,587.00     | \$7,500.00   | \$5,087.00    |
| 4-4292 | Concerts and Movies          | \$0.00          | \$600.00     | (\$600.00)    |
| 4-4296 | New Program Directions       | \$26,105.50     | \$4,792.50   | \$21,313.00   |
| 4-4298 | Special Events               | \$0.00          | \$3,000.00   | (\$3,000.00)  |
|        | Total Special Events         | \$38,692.50     | \$15,892.50  | \$22,800.00   |
|        | Total Misc. Programs         | \$94,079.50     | \$67,642.52  | \$26,436.98   |
| 4-8000 | Other Revenue                |                 |              |               |
| 4-8001 | Concession income            | \$730.00        | \$200.00     | \$530.00      |
| 4-8003 | Park Facility Rental         | \$3,092.50      | \$1,680.00   | \$1,412.50    |
| 4-8005 | Other Revenue                | \$624.41        | \$195.00     | \$429.41      |
| 4-8006 | Interest from M & O          | \$920.85        | \$1,110.00   | (\$189.15)    |
| 4-8008 | Interest from Reserve Fund   | \$1,200.94      | \$865.00     | \$335.94      |
| 4-8009 | Reserve Fund - Transfers In  | \$73,065.00     | \$0.00       | \$73,065.00   |
| 4-8100 | Scholarship Donations        | \$90.00         | \$25.02      | \$64.98       |
|        | Total Other Revenue          | \$79,723.70     | \$4,075.02   | \$75,648.68   |
|        | Total Income                 | \$770,298.02    | \$682,323.58 | \$87,974.44   |
| 5-0000 | Cost of Sales                |                 |              |               |
|        | Gross Profit                 | \$770,298.02    | \$682,323.58 | \$87,974.44   |
| 6-0000 | Expenses                     |                 |              |               |
| 6-1000 | Administration               |                 |              |               |

# South Whidbey Parks & Recreation Dist

## Profit & Loss [Budget Analysis]

January 2022 through June 2022

7/15/2022  
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|        |                            | Selected Period | Budgeted     | \$ Difference |
|--------|----------------------------|-----------------|--------------|---------------|
| 6-1010 | Wages - Director           | \$57,083.04     | \$57,082.98  | \$0.06        |
| 6-1012 | Wages - Administrator      | \$36,507.48     | \$36,507.48  | \$0.00        |
| 6-1201 | FICA District's Share      | \$3,657.08      | \$3,720.00   | (\$62.92)     |
| 6-1202 | WA State Unemployment Ins  | \$1,065.39      | \$500.00     | \$565.39      |
| 6-1203 | Labor & Industries Ins     | \$5,619.10      | \$7,000.00   | (\$1,380.90)  |
| 6-1204 | Health Ins                 | \$30,556.05     | \$31,692.06  | (\$1,136.01)  |
| 6-1205 | Retirement-PERS            | \$22,414.53     | \$22,831.98  | (\$417.45)    |
| 6-1206 | LTD/AD&D/Life Ins          | \$0.00          | \$1,200.00   | (\$1,200.00)  |
| 6-1207 | Dental Insurance           | \$2,079.25      | \$2,126.76   | (\$47.51)     |
| 6-1208 | B&O Tax                    | \$243.98        | \$750.00     | (\$506.02)    |
| 6-1209 | DCP Employer Expense       | \$13,442.13     | \$14,492.52  | (\$1,050.39)  |
| 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       | \$13.00         | \$3,000.00   | (\$2,987.00)  |
| 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             | \$2,638.68      | \$2,638.68   | \$0.00        |
| 6-1530 | Office Supplies            | \$1,999.83      | \$2,050.02   | (\$50.19)     |
| 6-1531 | Dues & Publications        | \$279.68        | \$935.00     | (\$655.32)    |
| 6-1532 | Print & Advertising        | \$215.51        | \$225.00     | (\$9.49)      |
| 6-1533 | Staff Clothing             | \$0.00          | \$250.00     | (\$250.00)    |
| 6-1535 | Contracted Services        | \$2,919.00      | \$2,502.00   | \$417.00      |
| 6-1540 | Postage                    | \$126.42        | \$58.00      | \$68.42       |
| 6-1541 | Telephone                  | \$4,591.50      | \$4,246.00   | \$345.50      |
| 6-1543 | Propane                    | \$1,665.60      | \$1,252.00   | \$413.60      |
| 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        | \$1,998.05      | \$4,200.00   | (\$2,201.95)  |
| 6-1690 | Computer Equip & Supplies  | \$1,993.54      | \$3,000.00   | (\$1,006.46)  |
| 6-1691 | Office Equipment           | \$0.00          | \$252.00     | (\$252.00)    |
| 6-1692 | Volunteer Recognition      | \$132.08        | \$50.00      | \$82.08       |
|        | Total Administration       | \$237,534.05    | \$222,915.18 | \$14,618.87   |
| 6-2000 | Maintenance                |                 |              |               |
| 6-2001 | Maintenance Wages          |                 |              |               |
| 6-2010 | Maintenance Supervisor     | \$44,174.04     | \$44,174.04  | \$0.00        |
| 6-2012 | Maintenance Wages - PT     | \$60,092.63     | \$68,000.00  | (\$7,907.37)  |
|        | Total Maintenance Wages    | \$104,266.67    | \$112,174.04 | (\$7,907.37)  |
| 6-2200 | Maintenance O & M          |                 |              |               |
| 6-2303 | Professional Service       | \$0.00          | \$2,004.00   | (\$2,004.00)  |
| 6-2331 | Dues & Publications        | \$0.00          | \$20.00      | (\$20.00)     |
| 6-2434 | Gas & Lube Products        | \$3,216.02      | \$4,500.00   | (\$1,283.98)  |
| 6-2436 | Safety Gear                | \$949.48        | \$450.00     | \$499.48      |
| 6-2550 | Travel & Vehicle Allowance | \$95.20         | \$402.00     | (\$306.80)    |
| 6-2581 | Garden Maint & Hort        | \$529.15        | \$2,498.00   | (\$1,968.85)  |
| 6-2582 | Irrg & Plumb Supplies      | \$1,176.02      | \$3,248.00   | (\$2,071.98)  |
| 6-2583 | Sport Field Supplies       | \$8,490.67      | \$9,998.00   | (\$1,507.33)  |
| 6-2584 | Misc Bld Repair            | \$4,538.17      | \$3,496.00   | \$1,042.17    |
| 6-2585 | Park Bld Maint/Jan Supp    | \$3,280.66      | \$3,750.00   | (\$469.34)    |
| 6-2586 | Fertilizer & Turf          | \$11,816.20     | \$9,998.00   | \$1,818.20    |
| 6-2610 | Playground Maintenance     | \$496.49        | \$3,496.00   | (\$2,999.51)  |
| 6-2647 | Refuse Removal             | \$3,647.25      | \$3,177.00   | \$470.25      |
| 6-2649 | Electrical Utilities       | \$5,973.39      | \$5,800.00   | \$173.39      |
| 6-2650 | Alarm System Monitoring    | \$342.49        | \$300.00     | \$42.49       |
| 6-2652 | Conferences & Training     | \$0.00          | \$450.00     | (\$450.00)    |
| 6-2670 | Road & Trail Maintenance   | \$822.39        | \$4,500.00   | (\$3,677.61)  |
| 6-2680 | Water System Maintenance   | \$848.62        | \$3,798.00   | (\$2,949.38)  |
| 6-2690 | Septic                     | \$0.00          | \$0.01       | (\$0.01)      |
| 6-2760 | Contract Services          | \$0.00          | \$252.00     | (\$252.00)    |
| 6-2880 | Veh & Mach Repair/Parts    | \$3,499.77      | \$4,002.00   | (\$502.23)    |
| 6-2881 | Veh/Mach In-shop Repair    | \$1,924.88      | \$7,002.00   | (\$5,077.12)  |
| 6-2901 | Misc Equip Rental          | \$0.00          | \$204.00     | (\$204.00)    |
| 6-2902 | Misc. Equipment/Tools      | \$36.94         | \$750.00     | (\$713.06)    |
| 6-2904 | Vandalism Repair           | \$0.00          | \$252.00     | (\$252.00)    |
| 6-2905 | Sign/Art Work Maintenance  | \$364.00        | \$1,002.00   | (\$638.00)    |

# South Whidbey Parks & Recreation Dist

## Profit & Loss [Budget Analysis]

January 2022 through June 2022

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|        |                                  | Selected Period | Budgeted     | \$ Difference |
|--------|----------------------------------|-----------------|--------------|---------------|
| 6-2906 | Trustland Trails                 | \$0.00          | \$750.00     | (\$750.00)    |
| 6-2907 | Lakes                            | \$0.00          | \$252.00     | (\$252.00)    |
|        | Total Maintenance O & M          | \$52,047.79     | \$76,351.01  | (\$24,303.22) |
|        | Total Maintenance                | \$156,314.46    | \$188,525.05 | (\$32,210.59) |
| 6-2950 | Interest Expense                 | \$0.00          | \$49.80      | (\$49.80)     |
| 6-3000 | Capital Equipment/Projects       |                 |              |               |
| 6-3001 | Projects/Equipment               | \$0.00          | \$35,850.00  | (\$35,850.00) |
|        | Total Capital Equipment/Projects | \$0.00          | \$35,850.00  | (\$35,850.00) |
| 6-4009 | Program Wages                    |                 |              |               |
| 6-4010 | Programs Wages - FT              | \$28,819.56     | \$28,819.56  | \$0.00        |
|        | Total Program Wages              | \$28,819.56     | \$28,819.56  | \$0.00        |
| 6-4100 | Sports Programs                  |                 |              |               |
| 6-4110 | Adult Sports                     |                 |              |               |
| 6-4114 | Adult Softball League            | \$428.86        | \$650.01     | (\$221.15)    |
| 6-4118 | Adult Sailing                    | \$0.00          | \$0.01       | (\$0.01)      |
| 6-4119 | Pickleball                       | \$1,639.53      | \$4,002.00   | (\$2,362.47)  |
| 6-4129 | Miscellaneous Adult Sports       | \$0.00          | \$0.01       | (\$0.01)      |
|        | Total Adult Sports               | \$2,068.39      | \$4,652.03   | (\$2,583.64)  |
| 6-4130 | Youth Sports                     |                 |              |               |
| 6-4131 | Tennis Classes                   | \$2,468.00      | \$0.01       | \$2,467.99    |
| 6-4132 | Youth Basketball                 | \$1,129.08      | \$7,254.00   | (\$6,124.92)  |
| 6-4136 | Indoor Soccer                    | \$0.00          | \$300.00     | (\$300.00)    |
|        | Total Youth Sports               | \$3,597.08      | \$7,554.01   | (\$3,956.93)  |
| 6-4190 | Special Event - Sports           |                 |              |               |
| 6-4191 | Triathlon                        | \$3,124.30      | \$3,310.01   | (\$185.71)    |
| 6-4192 | Chum Run                         | \$1,886.83      | \$1,520.01   | \$366.82      |
| 6-4199 | Polar Bear Dive Expense          | \$2,205.54      | \$2,790.00   | (\$584.46)    |
|        | Total Special Event - Sports     | \$7,216.67      | \$7,620.02   | (\$403.35)    |
|        | Total Sports Programs            | \$12,882.14     | \$19,826.06  | (\$6,943.92)  |
| 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                    | \$40.00         | \$175.01     | (\$135.01)    |
| 6-4267 | Paddle Sports                    | \$0.00          | \$40.01      | (\$40.01)     |
| 6-4282 | Cultural Youth Camps             | \$1,288.00      | \$60.01      | \$1,227.99    |
|        | Total Youth Misc. Programs       | \$1,328.00      | \$275.09     | \$1,052.91    |
| 6-4290 | Special Events                   |                 |              |               |
| 6-4291 | Dog Nosework                     | \$10,056.00     | \$6,000.00   | \$4,056.00    |
| 6-4292 | Concerts                         | \$2,800.00      | \$100.01     | \$2,699.99    |
| 6-4296 | New Program Directions           | \$9,145.82      | \$4,075.02   | \$5,070.80    |
| 6-4298 | Special Events                   | \$0.00          | \$2,500.00   | (\$2,500.00)  |
|        | Total Special Events             | \$22,001.82     | \$12,675.03  | \$9,326.79    |
|        | Total Misc. Programs             | \$23,329.82     | \$12,950.13  | \$10,379.69   |
| 6-4500 | Misc. Program Expenses           |                 |              |               |
| 6-4532 | Print & Advertising              | \$449.50        | \$930.00     | (\$480.50)    |
| 6-4534 | Program Equipment & Supplies     | \$61.50         | \$375.00     | (\$313.50)    |
| 6-4570 | Unfunded Scholarships            | \$0.00          | \$300.00     | (\$300.00)    |
|        | Total Misc. Program Expenses     | \$511.00        | \$1,605.00   | (\$1,094.00)  |
| 6-8000 | Miscellaneous Costs              |                 |              |               |
| 6-8006 | Investment Fee Operations Fund   | \$0.00          | \$25.02      | (\$25.02)     |
| 6-8008 | Investment Fees Reserve Fund     | \$0.00          | \$25.02      | (\$25.02)     |
| 6-8009 | Tsf to Reserve Fund from M&O     | \$73,065.00     | \$0.00       | \$73,065.00   |
|        | Total Miscellaneous Costs        | \$73,065.00     | \$50.04      | \$73,014.96   |
|        | Total Expenses                   | \$532,456.03    | \$510,590.82 | \$21,865.21   |
|        | Net Profit / (Loss)              | \$237,841.99    | \$171,732.76 | \$66,109.23   |

# South Whidbey Parks & Recreation Dist

5475 Maxwellton Road  
Langley, WA 98260

## Job Activity [Summary]

1/1/2022 To 6/30/2022

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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           | \$45.00    | \$45.00     | \$0.00        |
| 4296 22 FB  | Falcon Basketball Camp  | \$0.00     | \$2,470.00  | (\$2,470.00)  |
| 4296 22 FU  | Futsal 22               | \$0.00     | \$707.00    | (\$707.00)    |
| 4296 22 NC  | Nature Camp 22          | \$90.00    | \$8,240.00  | (\$8,150.00)  |
| 4296 22 PF  | Puppy Fundamentals      | \$0.00     | \$3,780.00  | (\$3,780.00)  |
| 4296 22 RD  | Reactive Dog Clinic 22  | \$135.00   | \$1,500.00  | (\$1,365.00)  |
| 4296 22 UR  | Underwater Robotics     | \$526.50   | \$9,140.00  | (\$8,613.50)  |
|             | Total:                  | \$796.50   | \$26,902.00 | (\$26,105.50) |
| 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      | \$3,780.00 | \$0.00      | \$3,780.00    |
| 4296 22 RD  | Reactive Dog Clinic 22  | \$1,080.00 | \$0.00      | \$1,080.00    |
| 4296 22 UR  | Underwater Robotics     | \$2,100.00 | \$0.00      | \$2,100.00    |
|             | Total:                  | \$9,145.82 | \$0.00      | \$9,145.82    |
|             | Grand Total:            | \$9,942.32 | \$26,902.00 | (\$16,959.68) |

# Account Transactions

## 1/1/2022 To 6/30/2022

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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         |               |         |
| 00011500 | PJ             | 6/1/2022  | Purchase; Heritage Bank - Sea | \$54.99            |               |         |
| 00011521 | PJ             | 6/15/2022 | Purchase; Heritage Bank - Sea | \$3,495.48         |               |         |
|          |                |           |                               | <u>\$29,718.27</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 June 30, 2022

|                                 |                       |
|---------------------------------|-----------------------|
| M&O                             | \$582,784.73          |
| Reserve                         | \$340,317.16          |
| Capital (Maxwelton Trails Bond) | \$221,140.89          |
| Property (Campground)           | \$196,649.87          |
| Bond - (Park Improvement Bond)  | \$144,440.33          |
| <b>TOTAL</b>                    | <b>\$1,485,332.98</b> |