

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2022 through July 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	\$573,672.30	\$576,000.00	(\$2,327.70)
4-2200	Timber excise taxes	\$738.99	\$281.00	\$457.99
	Total Taxes	\$574,411.29	\$576,281.00	(\$1,869.71)
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	\$1,500.00	\$2,500.00
4-4119	Pickleball	\$6,241.99	\$5,300.00	\$941.99
4-4129	Miscellaneous Adult Sports	\$1,100.00	\$1,500.00	(\$400.00)
	Total Adult Sports	\$14,141.99	\$12,050.00	\$2,091.99
4-4130	Youth Sports			
4-4131	Tennis Classes	\$6,355.00	\$5,750.00	\$605.00
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	(\$4,044.10)	\$5,750.03	(\$9,794.13)
4-4190	Special Event - Sports			
4-4191	Triathlon	\$16,855.00	\$23,175.00	(\$6,320.00)
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	\$21,760.00	\$27,750.00	(\$5,990.00)
	Total Sports Programs	\$31,857.89	\$45,550.03	(\$13,692.14)
4-4200	Misc. Programs			
4-4210	Adult Misc. Programs			
4-4216	Fitness	\$505.00	\$600.00	(\$95.00)
	Total Adult Misc. Programs	\$505.00	\$600.00	(\$95.00)
4-4250	Youth Misc. Programs			
4-4253	Start Smart Sports	\$0.00	\$0.01	(\$0.01)
4-4259	Model Rockets	\$680.00	\$700.00	(\$20.00)
4-4260	Other Youth Programs	\$4,943.00	\$2,200.00	\$2,743.00
4-4263	Archery	\$1,246.00	\$2,080.00	(\$834.00)
4-4264	Aquatics	\$37,714.50	\$32,115.00	\$5,599.50
4-4265	Skimboarding	\$0.00	\$3,965.00	(\$3,965.00)
4-4266	Youth Sailing	\$7,922.50	\$7,500.00	\$422.50
4-4267	Paddle Sports	\$1,620.00	\$2,500.00	(\$880.00)
4-4282	Cultural Youth Camps	\$4,220.00	\$8,500.00	(\$4,280.00)
	Total Youth Misc. Programs	\$58,346.00	\$59,560.01	(\$1,214.01)
4-4290	Special Events			
4-4291	Dog Nosework	\$12,587.00	\$8,750.00	\$3,837.00
4-4292	Concerts and Movies	\$600.00	\$1,200.00	(\$600.00)
4-4296	New Program Directions	\$25,929.00	\$5,591.25	\$20,337.75
4-4298	Special Events	\$0.00	\$3,000.00	(\$3,000.00)
	Total Special Events	\$39,116.00	\$18,541.25	\$20,574.75
	Total Misc. Programs	\$97,967.00	\$78,701.26	\$19,265.74
4-8000	Other Revenue			
4-8001	Concession income	\$730.00	\$200.00	\$530.00
4-8003	Park Facility Rental	\$4,527.50	\$2,180.00	\$2,347.50
4-8005	Other Revenue	\$624.41	\$195.00	\$429.41
4-8006	Interest from M & O	\$1,351.56	\$1,295.00	\$56.56
4-8008	Interest from Reserve Fund	\$1,528.31	\$1,005.00	\$523.31
4-8009	Reserve Fund - Transfers In	\$73,065.00	\$0.00	\$73,065.00
4-8100	Scholarship Donations	\$90.00	\$29.19	\$60.81
	Total Other Revenue	\$81,916.78	\$4,904.19	\$77,012.59
	Total Income	\$786,152.96	\$705,436.49	\$80,716.47
5-0000	Cost of Sales			
	Gross Profit	\$786,152.96	\$705,436.49	\$80,716.47
6-0000	Expenses			
6-1000	Administration			

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2022 through July 2022

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		Selected Period	Budgeted	\$ Difference
6-1010	Wages - Director	\$66,596.88	\$66,596.81	\$0.07
6-1012	Wages - Administrator	\$42,592.06	\$42,592.06	\$0.00
6-1201	FICA District's Share	\$4,298.95	\$4,340.00	(\$41.05)
6-1202	WA State Unemployment Ins	\$1,223.18	\$750.00	\$473.18
6-1203	Labor & Industries Ins	\$8,420.65	\$10,000.00	(\$1,579.35)
6-1204	Health Ins	\$35,358.99	\$37,191.72	(\$1,832.73)
6-1205	Retirement-PERS	\$26,118.20	\$26,637.31	(\$519.11)
6-1206	LTD/AD&D/Life Ins	\$0.00	\$1,400.00	(\$1,400.00)
6-1207	Dental Insurance	\$2,433.85	\$2,481.22	(\$47.37)
6-1208	B&O Tax	\$1,930.87	\$2,000.00	(\$69.13)
6-1209	DCP Employer Expense	\$15,682.35	\$16,907.94	(\$1,225.59)
6-1210	Family & Medical Leave	\$1,305.97	\$868.90	\$437.07
6-1301	Accounting Service	\$0.00	\$2,200.00	(\$2,200.00)
6-1302	Legal Service	\$0.00	\$500.00	(\$500.00)
6-1303	Professional Service	\$13.00	\$3,500.00	(\$3,487.00)
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	\$3,078.46	\$3,078.46	\$0.00
6-1530	Office Supplies	\$2,009.61	\$2,391.69	(\$382.08)
6-1531	Dues & Publications	\$279.68	\$1,282.00	(\$1,002.32)
6-1532	Print & Advertising	\$215.51	\$300.00	(\$84.49)
6-1533	Staff Clothing	\$0.00	\$250.00	(\$250.00)
6-1535	Contracted Services	\$2,919.00	\$2,919.00	\$0.00
6-1540	Postage	\$126.42	\$116.00	\$10.42
6-1541	Telephone	\$4,591.50	\$4,955.00	(\$363.50)
6-1543	Propane	\$1,665.60	\$1,668.00	(\$2.40)
6-1550	Travel & Vehicle Allowance	\$0.00	\$100.00	(\$100.00)
6-1552	Conferences & Training	\$797.37	\$960.00	(\$162.63)
6-1660	Misc Fees & Charges	\$3,019.33	\$4,500.00	(\$1,480.67)
6-1690	Computer Equip & Supplies	\$2,034.34	\$3,500.00	(\$1,465.66)
6-1691	Office Equipment	\$0.00	\$294.00	(\$294.00)
6-1692	Volunteer Recognition	\$132.08	\$50.00	\$82.08
	Total Administration	\$271,528.11	\$262,858.88	\$8,669.23
6-2000	Maintenance			
6-2001	Maintenance Wages			
6-2010	Maintenance Supervisor	\$51,536.38	\$51,536.38	\$0.00
6-2012	Maintenance Wages - PT	\$70,003.29	\$80,000.00	(\$9,996.71)
	Total Maintenance Wages	\$121,539.67	\$131,536.38	(\$9,996.71)
6-2200	Maintenance O & M			
6-2303	Professional Service	\$40.00	\$2,338.00	(\$2,298.00)
6-2331	Dues & Publications	\$0.00	\$45.00	(\$45.00)
6-2434	Gas & Lube Products	\$4,400.88	\$5,250.00	(\$849.12)
6-2436	Safety Gear	\$1,363.81	\$525.00	\$838.81
6-2550	Travel & Vehicle Allowance	\$95.20	\$469.00	(\$373.80)
6-2581	Garden Maint & Hort	\$529.15	\$2,915.00	(\$2,385.85)
6-2582	Irrg & Plumb Supplies	\$2,152.69	\$3,790.00	(\$1,637.31)
6-2583	Sport Field Supplies	\$8,490.67	\$11,665.00	(\$3,174.33)
6-2584	Misc Bld Repair	\$4,678.89	\$4,080.00	\$598.89
6-2585	Park Bld Maint/Jan Supp	\$3,280.66	\$4,375.00	(\$1,094.34)
6-2586	Fertilizer & Turf	\$11,816.20	\$11,665.00	\$151.20
6-2610	Playground Maintenance	\$496.49	\$4,080.00	(\$3,583.51)
6-2647	Refuse Removal	\$3,647.25	\$3,829.00	(\$181.75)
6-2649	Electrical Utilities	\$6,327.77	\$6,800.00	(\$472.23)
6-2650	Alarm System Monitoring	\$342.49	\$350.00	(\$7.51)
6-2652	Conferences & Training	\$0.00	\$525.00	(\$525.00)
6-2670	Road & Trail Maintenance	\$822.39	\$5,250.00	(\$4,427.61)
6-2680	Water System Maintenance	\$848.62	\$4,431.00	(\$3,582.38)
6-2690	Septic	\$0.00	\$0.01	(\$0.01)
6-2760	Contract Services	\$0.00	\$294.00	(\$294.00)
6-2880	Veh & Mach Repair/Parts	\$3,663.04	\$4,669.00	(\$1,005.96)
6-2881	Veh/Mach In-shop Repair	\$2,008.55	\$8,169.00	(\$6,160.45)
6-2901	Misc Equip Rental	\$0.00	\$238.00	(\$238.00)
6-2902	Misc. Equipment/Tools	\$83.70	\$875.00	(\$791.30)
6-2904	Vandalism Repair	\$0.00	\$294.00	(\$294.00)
6-2905	Sign/Art Work Maintenance	\$364.00	\$1,169.00	(\$805.00)

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2022 through July 2022

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		Selected Period	Budgeted	\$ Difference
6-2906	Trustland Trails	\$0.00	\$875.00	(\$875.00)
6-2907	Lakes	\$0.00	\$294.00	(\$294.00)
	Total Maintenance O & M	\$55,452.45	\$89,259.01	(\$33,806.56)
	Total Maintenance	\$176,992.12	\$220,795.39	(\$43,803.27)
6-2950	Interest Expense	\$0.00	\$58.10	(\$58.10)
6-3000	Capital Equipment/Projects			
6-3001	Projects/Equipment	\$0.00	\$41,825.00	(\$41,825.00)
	Total Capital Equipment/Projects	\$0.00	\$41,825.00	(\$41,825.00)
6-4009	Program Wages			
6-4010	Programs Wages - FT	\$33,622.82	\$33,622.82	\$0.00
	Total Program Wages	\$33,622.82	\$33,622.82	\$0.00
6-4100	Sports Programs			
6-4110	Adult Sports			
6-4114	Adult Softball League	\$428.86	\$1,500.01	(\$1,071.15)
6-4118	Adult Sailing	\$0.00	\$0.01	(\$0.01)
6-4119	Pickleball	\$1,659.53	\$4,669.00	(\$3,009.47)
6-4129	Miscellaneous Adult Sports	\$0.00	\$0.01	(\$0.01)
	Total Adult Sports	\$2,088.39	\$6,169.03	(\$4,080.64)
6-4130	Youth Sports			
6-4131	Tennis Classes	\$2,488.00	\$2,400.00	\$88.00
6-4132	Youth Basketball	\$1,129.08	\$8,463.00	(\$7,333.92)
6-4136	Indoor Soccer	\$0.00	\$300.00	(\$300.00)
	Total Youth Sports	\$3,617.08	\$11,163.00	(\$7,545.92)
6-4190	Special Event - Sports			
6-4191	Triathlon	\$4,856.11	\$9,310.01	(\$4,453.90)
6-4192	Chum Run	\$1,886.83	\$2,750.00	(\$863.17)
6-4199	Polar Bear Dive Expense	\$2,205.54	\$2,790.00	(\$584.46)
	Total Special Event - Sports	\$8,948.48	\$14,850.01	(\$5,901.53)
	Total Sports Programs	\$14,653.95	\$32,182.04	(\$17,528.09)
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	\$500.00	(\$500.00)
6-4260	Other Youth Programs	\$0.00	\$0.01	(\$0.01)
6-4263	Archery	\$0.00	\$0.01	(\$0.01)
6-4264	Aquatics	\$14,784.00	\$12,900.01	\$1,883.99
6-4265	Skimboarding	\$0.00	\$40.01	(\$40.01)
6-4266	Youth Sailing	\$140.00	\$175.01	(\$35.01)
6-4267	Paddle Sports	\$0.00	\$2,000.00	(\$2,000.00)
6-4282	Cultural Youth Camps	\$2,408.00	\$3,560.01	(\$1,152.01)
	Total Youth Misc. Programs	\$17,332.00	\$19,175.07	(\$1,843.07)
6-4290	Special Events			
6-4291	Dog Nosework	\$10,056.00	\$7,000.00	\$3,056.00
6-4292	Concerts	\$2,800.00	\$3,200.00	(\$400.00)
6-4296	New Program Directions	\$9,145.82	\$4,754.19	\$4,391.63
6-4298	Special Events	\$0.00	\$2,500.00	(\$2,500.00)
	Total Special Events	\$22,001.82	\$17,454.19	\$4,547.63
	Total Misc. Programs	\$39,333.82	\$36,629.27	\$2,704.55
6-4500	Misc. Program Expenses			
6-4532	Print & Advertising	\$520.23	\$1,085.00	(\$564.77)
6-4534	Program Equipment & Supplies	\$301.10	\$437.50	(\$136.40)
6-4570	Unfunded Scholarships	\$0.00	\$350.00	(\$350.00)
	Total Misc. Program Expenses	\$821.33	\$1,872.50	(\$1,051.17)
6-7000	Campground Expense			
6-7001	Campground Expense	\$0.00	\$7,870.00	(\$7,870.00)
	Total Campground Expense	\$0.00	\$7,870.00	(\$7,870.00)
6-8000	Miscellaneous Costs			
6-8006	Investment Fee Operations Fund	\$0.00	\$29.19	(\$29.19)
6-8008	Investment Fees Reserve Fund	\$0.00	\$29.19	(\$29.19)
6-8009	Tsf to Reserve Fund from M&O	\$73,065.00	\$0.00	\$73,065.00
	Total Miscellaneous Costs	\$73,065.00	\$58.38	\$73,006.62
	Total Expenses	\$610,017.15	\$637,772.38	(\$27,755.23)

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2022 through July 2022

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	Selected Period	Budgeted	\$ Difference
Net Profit / (Loss)	<u>\$176,135.81</u>	<u>\$67,664.11</u>	<u>\$108,471.70</u>

South Whidbey Parks & Recreation Dist

5475 Maxwellton Road
Langley, WA 98260

Job Activity [Summary]

1/1/2022 To 7/31/2022

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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	\$45.00	\$45.00	\$0.00
4296 22 FB	Falcon Basketball Camp	\$2,440.00	\$2,850.00	(\$410.00)
4296 22 FU	Futsal 22	\$0.00	\$707.00	(\$707.00)
4296 22 NC	Nature Camp 22	\$90.00	\$9,140.00	(\$9,050.00)
4296 22 PF	Puppy Fundamentals	\$0.00	\$4,720.00	(\$4,720.00)
4296 22 RD	Reactive Dog Clinic 22	\$135.00	\$1,500.00	(\$1,365.00)
4296 22 UR	Underwater Robotics	\$918.00	\$9,575.00	(\$8,657.00)
	Total:	\$3,628.00	\$29,557.00	(\$25,929.00)
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:	\$12,773.82	\$29,557.00	(\$16,783.18)

Account Transactions

1/1/2022 To 7/31/2022

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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		
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		
DD071222	CR	7/12/2022	Heritage Bank - Seattle		\$51.20	
				<u>\$29,718.27</u>	<u>\$51.20</u>	

Fund Balances

Fund Balances as of July 31, 2022

M&O	\$497,281.24
Reserve	\$340,644.53
Capital (Maxwelton Trails Bond)	\$221,304.67
Property (Campground)	\$196,649.87
Bond - (Park Improvement Bond)	\$145,380.68
TOTAL	\$1,401,260.99