

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2022 through August 2022

9/16/2022
1:13:59 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	\$579,639.32	\$581,500.00	(\$1,860.68)
4-2200	Timber excise taxes	\$738.99	\$281.00	\$457.99
	Total Taxes	\$580,378.31	\$581,781.00	(\$1,402.69)
4-4100	Recreation 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	\$7,220.04	\$5,900.00	\$1,320.04
4-4129	Miscellaneous Adult Sports	\$1,170.00	\$1,500.00	(\$330.00)
4-4130	Youth Sports			
4-4131	Tennis Classes	\$6,865.00	\$6,000.00	\$865.00
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)
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
4-4200	Misc. Programs			
4-4210	Adult Misc. Programs			
4-4216	Fitness	\$660.00	\$700.00	(\$40.00)
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	\$4.00	\$2,080.00	(\$2,076.00)
4-4264	Aquatics	\$37,516.50	\$32,115.00	\$5,401.50
4-4265	Skimboarding	\$0.00	\$4,250.00	(\$4,250.00)
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	\$8,700.00	(\$4,480.00)
4-4290	Special Events			
4-4291	Dog Nosework	\$12,587.00	\$10,000.00	\$2,587.00
4-4292	Concerts and Movies	\$600.00	\$1,200.00	(\$600.00)
4-4296	New Program Directions	\$27,249.00	\$6,390.00	\$20,859.00
4-4298	Special Events	\$0.00	\$3,000.00	(\$3,000.00)
	Total Recreation Programs	\$131,417.94	\$127,735.04	\$3,682.90
4-8000	Other Revenue			
4-8001	Concession income	\$730.00	\$200.00	\$530.00
4-8003	Park Facility Rental	\$4,982.50	\$2,355.00	\$2,627.50
4-8005	Other Revenue	\$624.41	\$350.00	\$274.41
4-8006	Interest from M & O	\$1,768.73	\$1,480.00	\$288.73
4-8008	Interest from Reserve Fund	\$1,886.47	\$1,130.00	\$756.47
4-8009	Reserve Fund - Transfers In	\$73,065.00	\$0.00	\$73,065.00
4-8100	Scholarship Donations	\$90.00	\$33.36	\$56.64
	Total Other Revenue	\$83,147.11	\$5,548.36	\$77,598.75
	Total Income	\$794,943.36	\$715,064.41	\$79,878.95
5-0000	Cost of Sales			
	Gross Profit	\$794,943.36	\$715,064.41	\$79,878.95
6-0000	Expenses			
6-1000	Administration			
6-1010	Wages - Director	\$76,110.72	\$76,110.64	\$0.08
6-1012	Wages - Administrator	\$48,676.64	\$48,676.64	\$0.00
6-1201	FICA District's Share	\$4,908.11	\$4,960.00	(\$51.89)
6-1202	WA State Unemployment Ins	\$1,356.44	\$750.00	\$606.44
6-1203	Labor & Industries Ins	\$8,420.65	\$10,000.00	(\$1,579.35)
6-1204	Health Ins	\$40,379.55	\$42,691.38	(\$2,311.83)
6-1205	Retirement-PERS	\$29,899.94	\$30,442.64	(\$542.70)

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2022 through August 2022

9/16/2022
1:14:01 PM

		Selected Period	Budgeted	\$ Difference
6-1206	LTD/AD&D/Life Ins	\$0.00	\$1,600.00	(\$1,600.00)
6-1207	Dental Insurance	\$2,788.45	\$2,835.68	(\$47.23)
6-1208	B&O Tax	\$1,930.87	\$2,000.00	(\$69.13)
6-1209	DCP Employer Expense	\$17,969.82	\$19,323.36	(\$1,353.54)
6-1210	Family & Medical Leave	\$1,305.97	\$868.90	\$437.07
6-1301	Accounting Service	\$96.00	\$2,200.00	(\$2,104.00)
6-1302	Legal Service	\$0.00	\$500.00	(\$500.00)
6-1303	Professional Service	\$13.00	\$4,000.00	(\$3,987.00)
6-1426	Liability Insurance	\$32,370.00	\$32,596.00	(\$226.00)
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	\$3,518.24	\$3,518.24	\$0.00
6-1530	Office Supplies	\$2,321.09	\$2,733.36	(\$412.27)
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	\$3,336.00	\$3,336.00	\$0.00
6-1540	Postage	\$186.42	\$134.00	\$52.42
6-1541	Telephone	\$5,226.94	\$5,664.00	(\$437.06)
6-1543	Propane	\$1,665.60	\$1,668.00	(\$2.40)
6-1550	Travel & Vehicle Allowance	\$0.00	\$150.00	(\$150.00)
6-1552	Conferences & Training	\$797.37	\$960.00	(\$162.63)
6-1660	Misc Fees & Charges	\$3,501.12	\$5,650.00	(\$2,148.88)
6-1690	Computer Equip & Supplies	\$2,075.14	\$4,000.00	(\$1,924.86)
6-1691	Office Equipment	\$0.00	\$336.00	(\$336.00)
6-1692	Volunteer Recognition	\$132.08	\$50.00	\$82.08
	Total Administration	\$334,165.61	\$328,115.60	\$6,050.01
6-2000	Maintenance			
6-2001	Maintenance Wages			
6-2010	Maintenance Supervisor	\$58,898.72	\$58,898.72	\$0.00
6-2012	Maintenance Wages - PT	\$80,104.02	\$92,000.00	(\$11,895.98)
	Total Maintenance Wages	\$139,002.74	\$150,898.72	(\$11,895.98)
6-2200	Maintenance O & M			
6-2303	Professional Service	\$40.00	\$2,672.00	(\$2,632.00)
6-2331	Dues & Publications	\$0.00	\$45.00	(\$45.00)
6-2434	Gas & Lube Products	\$6,028.84	\$6,000.00	\$28.84
6-2436	Safety Gear	\$1,363.81	\$625.00	\$738.81
6-2550	Travel & Vehicle Allowance	\$132.70	\$536.00	(\$403.30)
6-2581	Garden Maint & Hort	\$529.15	\$3,332.00	(\$2,802.85)
6-2582	Irrg & Plumb Supplies	\$4,144.31	\$4,332.00	(\$187.69)
6-2583	Sport Field Supplies	\$10,673.72	\$13,332.00	(\$2,658.28)
6-2584	Misc Bld Repair	\$4,705.14	\$4,664.00	\$41.14
6-2585	Park Bld Maint/Jan Supp	\$5,083.42	\$5,000.00	\$83.42
6-2586	Fertilizer & Turf	\$11,816.20	\$13,332.00	(\$1,515.80)
6-2610	Playground Maintenance	\$496.49	\$4,664.00	(\$4,167.51)
6-2647	Refuse Removal	\$4,179.14	\$4,480.00	(\$300.86)
6-2649	Electrical Utilities	\$7,743.77	\$8,800.00	(\$1,056.23)
6-2650	Alarm System Monitoring	\$391.46	\$400.00	(\$8.54)
6-2652	Conferences & Training	\$0.00	\$600.00	(\$600.00)
6-2670	Road & Trail Maintenance	\$822.39	\$6,000.00	(\$5,177.61)
6-2680	Water System Maintenance	\$848.62	\$5,064.00	(\$4,215.38)
6-2690	Septic	\$0.00	\$0.01	(\$0.01)
6-2760	Contract Services	\$0.00	\$336.00	(\$336.00)
6-2880	Veh & Mach Repair/Parts	\$3,663.04	\$5,336.00	(\$1,672.96)
6-2881	Veh/Mach In-shop Repair	\$2,008.55	\$9,336.00	(\$7,327.45)
6-2901	Misc Equip Rental	\$0.00	\$272.00	(\$272.00)
6-2902	Misc. Equipment/Tools	\$83.70	\$1,000.00	(\$916.30)
6-2904	Vandalism Repair	\$0.00	\$336.00	(\$336.00)
6-2905	Sign/Art Work Maintenance	\$364.00	\$1,336.00	(\$972.00)
6-2906	Trustland Trails	\$0.00	\$1,000.00	(\$1,000.00)
6-2907	Lakes	\$0.00	\$336.00	(\$336.00)
	Total Maintenance O & M	\$65,118.45	\$103,166.01	(\$38,047.56)
	Total Maintenance	\$204,121.19	\$254,064.73	(\$49,943.54)
6-2950	Interest Expense	\$0.00	\$66.40	(\$66.40)
6-3000	Capital Equipment/Projects			
6-3001	Projects/Equipment	\$0.00	\$47,800.00	(\$47,800.00)

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2022 through August 2022

9/16/2022
1:14:01 PM

	Selected Period	Budgeted	\$ Difference	
	Total Capital Equipment/Projects	\$0.00	\$47,800.00	(\$47,800.00)
6-4009	Program Wages			
6-4010	Programs Wages - FT	\$38,426.08	\$38,426.08	\$0.00
	Total Program Wages	\$38,426.08	\$38,426.08	\$0.00
6-4100	Sports Programs			
6-4110	Adult Sports			
6-4114	Adult Softball League	\$1,058.86	\$3,000.01	(\$1,941.15)
6-4118	Adult Sailing	\$3,200.00	\$0.01	\$3,199.99
6-4119	Pickleball	\$1,659.53	\$5,336.00	(\$3,676.47)
6-4129	Miscellaneous Adult Sports	\$0.00	\$0.01	(\$0.01)
	Total Adult Sports	\$5,918.39	\$8,336.03	(\$2,417.64)
6-4130	Youth Sports			
6-4131	Tennis Classes	\$4,120.00	\$4,800.00	(\$680.00)
6-4132	Youth Basketball	\$1,129.08	\$9,672.00	(\$8,542.92)
6-4136	Indoor Soccer	\$0.00	\$300.00	(\$300.00)
	Total Youth Sports	\$5,249.08	\$14,772.00	(\$9,522.92)
6-4190	Special Event - Sports			
6-4191	Triathlon	\$12,504.10	\$19,271.00	(\$6,766.90)
6-4192	Chum Run	\$2,284.07	\$2,750.00	(\$465.93)
6-4199	Polar Bear Dive Expense	\$2,205.54	\$2,790.00	(\$584.46)
	Total Special Event - Sports	\$16,993.71	\$24,811.00	(\$7,817.29)
	Total Sports Programs	\$28,161.18	\$47,919.03	(\$19,757.85)
6-4200	Misc. Programs			
6-4210	Adult Misc. Programs			
6-4216	Fitness	\$464.00	\$280.01	\$183.99
	Total Adult Misc. Programs	\$464.00	\$280.01	\$183.99
6-4250	Youth Misc. Programs			
6-4253	Start Smart Sports	\$0.00	\$0.01	(\$0.01)
6-4259	Model Rockets	\$400.00	\$500.00	(\$100.00)
6-4260	Other Youth Programs	\$3,876.00	\$1,760.00	\$2,116.00
6-4263	Archery	\$0.00	\$1,684.00	(\$1,684.00)
6-4264	Aquatics	\$29,656.00	\$25,800.00	\$3,856.00
6-4265	Skimboarding	\$0.00	\$3,400.00	(\$3,400.00)
6-4266	Youth Sailing	\$6,268.00	\$475.01	\$5,792.99
6-4267	Paddle Sports	\$1,144.00	\$2,000.00	(\$856.00)
6-4282	Cultural Youth Camps	\$3,368.00	\$7,040.00	(\$3,672.00)
	Total Youth Misc. Programs	\$44,712.00	\$42,659.02	\$2,052.98
6-4290	Special Events			
6-4291	Dog Nosework	\$10,056.00	\$8,000.00	\$2,056.00
6-4292	Concerts	\$2,803.25	\$3,200.00	(\$396.75)
6-4296	New Program Directions	\$11,465.82	\$5,433.36	\$6,032.46
6-4298	Special Events	\$0.00	\$2,500.00	(\$2,500.00)
	Total Special Events	\$24,325.07	\$19,133.36	\$5,191.71
	Total Misc. Programs	\$69,501.07	\$62,072.39	\$7,428.68
6-4500	Misc. Program Expenses			
6-4532	Print & Advertising	\$590.96	\$1,240.00	(\$649.04)
6-4534	Program Equipment & Supplies	\$301.10	\$500.00	(\$198.90)
6-4570	Unfunded Scholarships	\$0.00	\$400.00	(\$400.00)
	Total Misc. Program Expenses	\$892.06	\$2,140.00	(\$1,247.94)
6-7000	Campground Expense			
6-7001	Campground Expense	\$0.00	\$15,740.00	(\$15,740.00)
	Total Campground Expense	\$0.00	\$15,740.00	(\$15,740.00)
6-8000	Miscellaneous Costs			
6-8006	Investment Fee Operations Fund	\$0.00	\$33.36	(\$33.36)
6-8008	Investment Fees Reserve Fund	\$0.00	\$33.36	(\$33.36)
6-8009	Tsf to Reserve Fund from M&O	\$73,065.00	\$0.00	\$73,065.00
	Total Miscellaneous Costs	\$73,065.00	\$66.72	\$72,998.28
	Total Expenses	\$748,332.19	\$796,410.95	(\$48,078.76)
	Net Profit / (Loss)	\$46,611.17	(\$81,346.54)	\$127,957.71

South Whidbey Parks & Recreation Dist

5475 Maxwellton Road
Langley, WA 98260

Job Activity [Summary]

1/1/2022 To 8/31/2022

9/15/2022
4:32:31 PM

Page 1

Job #	Job Name	Net Activity
4-4296	New Program Directions	
4296 22 BJ	Botanical Jewelry 22	(\$120.00)
4296 22 CLS	Canine Life Skills 2022	(\$900.00)
4296 22 DS	Dog Safety 22	\$0.00
4296 22 FB	Falcon Basketball Camp	(\$410.00)
4296 22 FU	Futsal 22	(\$707.00)
4296 22 NC	Nature Camp 22	(\$8,780.00)
4296 22 PF	Puppy Fundamentals	(\$5,425.00)
4296 22 RD	Reactive Dog Clinic 22	(\$1,365.00)
4296 22 UR	Underwater Robotics	(\$9,542.00)
	Total:	(\$27,249.00)
6-4296	New Program Directions	
4296 22 AV	Adult Volleyball 22	\$20.00
4296 22 CLS	Canine Life Skills 2022	\$1,440.00
4296 22 FB	Falcon Basketball Camp	\$40.00
4296 22 FF	Flag Football 22	\$15.00
4296 22 FU	Futsal 22	\$710.82
4296 22 PF	Puppy Fundamentals	\$3,780.00
4296 22 RD	Reactive Dog Clinic 22	\$1,080.00
4296 22 UR	Underwater Robotics	\$4,380.00
	Total:	\$11,465.82
	Grand Total:	(\$15,783.18)

Account Transactions

1/1/2022 To 12/31/2022

9/15/2022
1:57:22 PM

Page 1

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		
				<hr/>	<hr/>	
				\$14,779.00	\$0.00	
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	
00011654	PJ	8/16/2022	Purchase; Heritage Bank - Sea	\$6,136.49		
				<hr/>	<hr/>	
				\$35,854.76	\$51.20	

Fund Balances

Fund Balances as of August 31, 2022

M&O	\$361,395.23
Reserve	\$341,002.69
Capital (Maxwelton Trails Bond)	\$221,483.60
Property (Campground)	\$196,649.87
Bond - (Park Improvement Bond)	\$146,652.80
TOTAL	\$1,267,184.19