

# South Whidbey Parks & Recreation Dist

## Profit & Loss [Budget Analysis]

January 2022 through September 2022

10/14/2022  
2:08:20 PM

	Selected Period	Budgeted	\$ Difference	% Difference
4-0000	Income			
4-1000	Misc. Revenues			
4-1002	Advertising	\$0.00	\$0.01	(\$0.01) (100.0%)
	Total Misc. Revenues	\$0.00	\$0.01	(\$0.01) (100.0%)
4-2000	Taxes			
4-2110	Property taxes - M & O	\$598,560.04	\$601,500.00	(\$2,939.96) (0.5%)
4-2200	Timber excise taxes	\$738.99	\$281.00	\$457.99 163.0%
	Total Taxes	\$599,299.03	\$601,781.00	(\$2,481.97) (0.4%)
4-4100	Recreation Programs			
4-4110	Adult Sports			
4-4114	Adult Softball League	\$2,800.00	\$3,750.00	(\$950.00) (25.3%)
4-4118	Adult Sailing	\$4,000.00	\$1,500.00	\$2,500.00 166.7%
4-4119	Pickleball	\$8,225.19	\$6,700.00	\$1,525.19 22.8%
4-4129	Miscellaneous Adult Sports	\$1,170.00	\$1,500.00	(\$330.00) (22.0%)
4-4130	Youth Sports			
4-4131	Tennis Classes	\$7,000.00	\$6,000.00	\$1,000.00 16.7%
4-4132	Youth Basketball	(\$10,684.10)	\$17,700.00	(\$28,384.10) (160.4%)
4-4133	Contract Sports	\$2,142.75	\$0.01	\$2,142.74 21,427,400.0%
4-4136	Indoor Soccer	\$0.00	\$0.01	(\$0.01) (100.0%)
4-4190	Special Event - Sports			
4-4191	Triathlon	\$18,355.00	\$23,175.00	(\$4,820.00) (20.8%)
4-4192	Chum Run	\$4,395.00	\$4,000.00	\$395.00 9.9%
4-4199	Polar Bear Dive Revenue	\$635.00	\$575.00	\$60.00 10.4%
4-4200	Misc. Programs			
4-4210	Adult Misc. Programs			
4-4216	Fitness	\$700.00	\$700.00	\$0.00 0.0%
4-4250	Youth Misc. Programs			
4-4253	Start Smart Sports	\$0.00	\$0.01	(\$0.01) (100.0%)
4-4259	Model Rockets	\$680.00	\$700.00	(\$20.00) (2.9%)
4-4260	Other Youth Programs	\$4,943.00	\$2,200.00	\$2,743.00 124.7%
4-4263	Archery	\$0.00	\$2,080.00	(\$2,080.00) (100.0%)
4-4264	Aquatics	\$37,516.50	\$32,115.00	\$5,401.50 16.8%
4-4265	Skimboarding	\$0.00	\$4,250.00	(\$4,250.00) (100.0%)
4-4266	Youth Sailing	\$7,922.50	\$7,500.00	\$422.50 5.6%
4-4267	Paddle Sports	\$1,350.00	\$2,500.00	(\$1,150.00) (46.0%)
4-4282	Cultural Youth Camps	\$5,270.00	\$8,700.00	(\$3,430.00) (39.4%)
4-4290	Special Events			
4-4291	Dog Nosework	\$18,797.00	\$11,250.00	\$7,547.00 67.1%
4-4292	Concerts and Movies	\$1,100.00	\$1,200.00	(\$100.00) (8.3%)
4-4296	New Program Directions	\$32,730.50	\$7,188.75	\$25,541.75 355.3%
4-4298	Special Events	\$0.00	\$3,000.00	(\$3,000.00) (100.0%)
	Total Recreation Programs	\$149,048.34	\$148,283.78	\$764.56 0.5%
4-7000	Campground Revenue			
4-7001	Campground Revenue	\$0.00	\$24,438.00	(\$24,438.00) (100.0%)
	Total Campground Revenue	\$0.00	\$24,438.00	(\$24,438.00) (100.0%)
4-8000	Other Revenue			
4-8001	Concession income	\$730.00	\$200.00	\$530.00 265.0%
4-8003	Park Facility Rental	\$5,437.50	\$2,685.00	\$2,752.50 102.5%
4-8005	Other Revenue	\$624.41	\$350.00	\$274.41 78.4%
4-8006	Interest from M & O	\$2,089.96	\$1,665.00	\$424.96 25.5%
4-8008	Interest from Reserve Fund	\$2,258.05	\$1,280.00	\$978.05 76.4%
4-8009	* Reserve Fund - Transfers In	\$73,065.00	\$73,065.00	\$0.00 0.0%
4-8100	Scholarship Donations	\$90.00	\$37.53	\$52.47 139.8%
	Total Other Revenue	\$84,294.92	\$79,282.53	\$5,012.39 6.3%
	Total Income	\$832,642.29	\$853,785.32	(\$21,143.03) (2.5%)
5-0000	Cost of Sales			
	Gross Profit	\$832,642.29	\$853,785.32	(\$21,143.03) (2.5%)
6-0000	Expenses			
6-1000	Administration			
6-1010	Wages - Director	\$85,624.56	\$85,624.47	\$0.09 0.0%
6-1012	Wages - Administrator	\$54,761.22	\$54,761.22	\$0.00 0.0%
6-1201	FICA District's Share	\$5,520.37	\$5,580.00	(\$59.63) (1.1%)
6-1202	WA State Unemployment Ins	\$1,473.68	\$750.00	\$723.68 96.5%
6-1203	Labor & Industries Ins	\$8,420.65	\$10,000.00	(\$1,579.35) (15.8%)

# South Whidbey Parks & Recreation Dist

## Profit & Loss [Budget Analysis]

January 2022 through September 2022

10/14/2022  
2:08:21 PM

		Selected Period	Budgeted	\$ Difference	% Difference
6-1204	Health Ins	\$45,400.11	\$48,191.04	(\$2,790.93)	(5.8%)
6-1205	Retirement-PERS	\$33,772.73	\$34,247.97	(\$475.24)	(1.4%)
6-1206	LTD/AD&D/Life Ins	\$0.00	\$1,800.00	(\$1,800.00)	(100.0%)
6-1207	Dental Insurance	\$3,143.05	\$3,190.14	(\$47.09)	(1.5%)
6-1208	B&O Tax	\$1,930.87	\$2,000.00	(\$69.13)	(3.5%)
6-1209	DCP Employer Expense	\$20,280.80	\$21,738.78	(\$1,457.98)	(6.7%)
6-1210	Family & Medical Leave	\$1,305.97	\$868.90	\$437.07	50.3%
6-1301	Accounting Service	\$228.00	\$2,200.00	(\$1,972.00)	(89.6%)
6-1302	Legal Service	\$0.00	\$500.00	(\$500.00)	(100.0%)
6-1303	Professional Service	\$3,001.00	\$4,500.00	(\$1,499.00)	(33.3%)
6-1426	Liability Insurance	\$32,370.00	\$32,596.00	(\$226.00)	(0.7%)
6-1427	State Audit	\$4,446.90	\$0.00	\$4,446.90	NA
6-1428	Election Costs	\$40,237.36	\$18,528.76	\$21,708.60	117.2%
6-1429	Building Lease	\$3,958.02	\$3,958.02	\$0.00	0.0%
6-1530	Office Supplies	\$2,823.25	\$3,075.03	(\$251.78)	(8.2%)
6-1531	Dues & Publications	\$279.68	\$1,282.00	(\$1,002.32)	(78.2%)
6-1532	Print & Advertising	\$215.51	\$375.00	(\$159.49)	(42.5%)
6-1533	Staff Clothing	\$0.00	\$250.00	(\$250.00)	(100.0%)
6-1535	Contracted Services	\$3,787.19	\$3,753.00	\$34.19	0.9%
6-1540	Postage	\$186.42	\$134.00	\$52.42	39.1%
6-1541	Telephone	\$5,859.98	\$6,373.00	(\$513.02)	(8.0%)
6-1543	Propane	\$1,665.60	\$2,084.00	(\$418.40)	(20.1%)
6-1550	Travel & Vehicle Allowance	\$0.00	\$150.00	(\$150.00)	(100.0%)
6-1552	Conferences & Training	\$797.37	\$960.00	(\$162.63)	(16.9%)
6-1660	Misc Fees & Charges	\$4,522.40	\$5,750.00	(\$1,227.60)	(21.3%)
6-1690	Computer Equip & Supplies	\$3,396.66	\$4,500.00	(\$1,103.34)	(24.5%)
6-1691	Office Equipment	\$20.66	\$378.00	(\$357.34)	(94.5%)
6-1692	Volunteer Recognition	\$132.08	\$50.00	\$82.08	164.2%
	<b>Total Administration</b>	<b>\$369,562.09</b>	<b>\$360,149.33</b>	<b>\$9,412.76</b>	<b>2.6%</b>
6-2000	Maintenance				
6-2001	Maintenance Wages				
6-2010	Maintenance Supervisor	\$66,261.06	\$66,261.06	\$0.00	0.0%
6-2012	Maintenance Wages - PT	\$90,552.67	\$104,000.00	(\$13,447.33)	(12.9%)
	<b>Total Maintenance Wages</b>	<b>\$156,813.73</b>	<b>\$170,261.06</b>	<b>(\$13,447.33)</b>	<b>(7.9%)</b>
6-2200	Maintenance O & M				
6-2303	Professional Service	\$40.00	\$3,006.00	(\$2,966.00)	(98.7%)
6-2331	Dues & Publications	\$0.00	\$45.00	(\$45.00)	(100.0%)
6-2434	Gas & Lube Products	\$7,639.32	\$6,750.00	\$889.32	13.2%
6-2436	Safety Gear	\$1,363.81	\$725.00	\$638.81	88.1%
6-2550	Travel & Vehicle Allowance	\$132.70	\$603.00	(\$470.30)	(78.0%)
6-2581	Garden Maint & Hort	\$529.15	\$3,749.00	(\$3,219.85)	(85.9%)
6-2582	Irrg & Plumb Supplies	\$5,633.84	\$4,874.00	\$759.84	15.6%
6-2583	Sport Field Supplies	\$14,068.87	\$14,999.00	(\$930.13)	(6.2%)
6-2584	Misc Bld Repair	\$4,753.83	\$5,248.00	(\$494.17)	(9.4%)
6-2585	Park Bld Maint/Jan Supp	\$5,133.01	\$5,625.00	(\$491.99)	(8.7%)
6-2586	Fertilizer & Turf	\$11,816.20	\$14,999.00	(\$3,182.80)	(21.2%)
6-2610	Playground Maintenance	\$496.49	\$5,248.00	(\$4,751.51)	(90.5%)
6-2647	Refuse Removal	\$4,711.07	\$4,985.00	(\$273.93)	(5.5%)
6-2649	Electrical Utilities	\$9,332.67	\$10,000.00	(\$667.33)	(6.7%)
6-2650	Alarm System Monitoring	\$440.43	\$450.00	(\$9.57)	(2.1%)
6-2652	Conferences & Training	\$0.00	\$675.00	(\$675.00)	(100.0%)
6-2670	Road & Trail Maintenance	\$822.39	\$6,750.00	(\$5,927.61)	(87.8%)
6-2680	Water System Maintenance	\$1,064.22	\$5,697.00	(\$4,632.78)	(81.3%)
6-2690	Septic	\$0.00	\$0.01	(\$0.01)	(100.0%)
6-2760	Contract Services	\$0.00	\$378.00	(\$378.00)	(100.0%)
6-2880	Veh & Mach Repair/Parts	\$4,428.57	\$6,003.00	(\$1,574.43)	(26.2%)
6-2881	Veh/Mach In-shop Repair	\$2,008.55	\$10,503.00	(\$8,494.45)	(80.9%)
6-2901	Misc Equip Rental	\$0.00	\$306.00	(\$306.00)	(100.0%)
6-2902	Misc. Equipment/Tools	\$834.41	\$1,125.00	(\$290.59)	(25.8%)
6-2904	Vandalism Repair	\$0.00	\$378.00	(\$378.00)	(100.0%)
6-2905	Sign/Art Work Maintenance	\$364.00	\$1,503.00	(\$1,139.00)	(75.8%)
6-2906	Trustland Trails	\$0.00	\$1,125.00	(\$1,125.00)	(100.0%)
6-2907	Lakes	\$0.00	\$378.00	(\$378.00)	(100.0%)
	<b>Total Maintenance O &amp; M</b>	<b>\$75,613.53</b>	<b>\$116,127.01</b>	<b>(\$40,513.48)</b>	<b>(34.9%)</b>
	<b>Total Maintenance</b>	<b>\$232,427.26</b>	<b>\$286,388.07</b>	<b>(\$53,960.81)</b>	<b>(18.8%)</b>
6-2950	Interest Expense	\$0.00	\$74.70	(\$74.70)	(100.0%)
6-3000	Capital Equipment/Projects				

# South Whidbey Parks & Recreation Dist

## Profit & Loss [Budget Analysis]

January 2022 through September 2022

10/14/2022  
2:08:22 PM

	Selected Period	Budgeted	\$ Difference	% Difference	
6-3001	Projects/Equipment	\$0.00	\$53,775.00	(\$53,775.00)	(100.0%)
	Total Capital Equipment/Projects	\$0.00	\$53,775.00	(\$53,775.00)	(100.0%)
6-4000	Programs				
6-4009	Program Wages				
6-4010	Programs Wages - FT	\$43,229.34	\$43,229.34	\$0.00	0.0%
6-4100	Recreation Programs				
6-4110	Adult Sports				
6-4114	Adult Softball League	\$1,543.39	\$3,500.00	(\$1,956.61)	(55.9%)
6-4118	Adult Sailing	\$3,200.00	\$1,200.00	\$2,000.00	166.7%
6-4119	Pickleball	\$1,665.27	\$6,003.00	(\$4,337.73)	(72.3%)
6-4129	Miscellaneous Adult Sports	\$936.00	\$1,200.00	(\$264.00)	(22.0%)
6-4130	Youth Sports				
6-4131	Tennis Classes	\$5,500.00	\$4,800.00	\$700.00	14.6%
6-4132	Youth Basketball	\$1,129.08	\$10,881.00	(\$9,751.92)	(89.6%)
6-4136	Indoor Soccer	\$0.00	\$300.00	(\$300.00)	(100.0%)
6-4190	Special Event - Sports				
6-4191	Triathlon	\$12,507.08	\$20,271.00	(\$7,763.92)	(38.3%)
6-4192	Chum Run	\$3,329.54	\$2,750.00	\$579.54	21.1%
6-4199	Polar Bear Dive Expense	\$2,205.54	\$2,790.00	(\$584.46)	(20.9%)
6-4200	Misc. Programs				
6-4210	Adult Misc. Programs				
6-4216	Fitness	\$464.00	\$560.00	(\$96.00)	(17.1%)
6-4250	Youth Misc. Programs				
6-4253	Start Smart Sports	\$0.00	\$0.01	(\$0.01)	(100.0%)
6-4259	Model Rockets	\$400.00	\$500.00	(\$100.00)	(20.0%)
6-4260	Other Youth Programs	\$3,876.00	\$1,760.00	\$2,116.00	120.2%
6-4263	Archery	\$0.00	\$1,684.00	(\$1,684.00)	(100.0%)
6-4264	Aquatics	\$29,656.00	\$25,800.00	\$3,856.00	14.9%
6-4265	Skimboarding	\$0.00	\$3,400.00	(\$3,400.00)	(100.0%)
6-4266	Youth Sailing	\$6,268.00	\$6,000.00	\$268.00	4.5%
6-4267	Paddle Sports	\$1,144.00	\$2,000.00	(\$856.00)	(42.8%)
6-4282	Cultural Youth Camps	\$3,368.00	\$7,040.00	(\$3,672.00)	(52.2%)
6-4290	Special Events				
6-4291	Dog Nosework	\$10,056.00	\$9,000.00	\$1,056.00	11.7%
6-4292	Concerts	\$2,803.25	\$3,200.00	(\$396.75)	(12.4%)
6-4296	New Program Directions	\$18,045.82	\$6,112.53	\$11,933.29	195.2%
6-4298	Special Events	\$0.00	\$2,500.00	(\$2,500.00)	(100.0%)
6-4500	Misc. Program Expenses				
6-4532	Print & Advertising	\$661.69	\$1,395.00	(\$733.31)	(52.6%)
6-4534	Program Equipment & Supplies	\$301.10	\$562.50	(\$261.40)	(46.5%)
6-4570	Unfunded Scholarships	\$0.00	\$450.00	(\$450.00)	(100.0%)
	Total Programs	\$152,289.10	\$168,888.38	(\$16,599.28)	(9.8%)
6-7000	Campground Expense				
6-7001	Campground Expense	\$0.00	\$23,610.00	(\$23,610.00)	(100.0%)
	Total Campground Expense	\$0.00	\$23,610.00	(\$23,610.00)	(100.0%)
6-8000	Miscellaneous Costs				
6-8006	Investment Fee Operations Fund	\$0.00	\$37.53	(\$37.53)	(100.0%)
6-8008	Investment Fees Reserve Fund	\$0.00	\$37.53	(\$37.53)	(100.0%)
6-8009	Tsf to Reserve Fund from M&O	\$73,065.00	\$73,065.00	\$0.00	0.0%
	Total Miscellaneous Costs	\$73,065.00	\$73,140.06	(\$75.06)	(0.1%)
	Total Expenses	\$827,343.45	\$966,025.54	(\$138,682.09)	(14.4%)
	Net Profit / (Loss)	\$5,298.84	(\$112,240.22)	\$117,539.06	104.7%

\*4-8009 This is revenue for the Reserve Fund

# South Whidbey Parks & Recreation Dist

5475 Maxwellton Road  
Langley, WA 98260

## Job Activity [Summary]

1/1/2022 To 9/30/2022

10/11/2022  
2:49:36 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 DS	Dog Safety 22	\$45.00	\$45.00	\$0.00
4296 22 FB	Falcon Basketball Camp	\$0.00	\$3,135.00	(\$3,135.00)
4296 22 FU	Futsal 22	\$0.00	\$707.00	(\$707.00)
4296 22 MK9	Modern K9 Training	\$0.00	\$705.00	(\$705.00)
4296 22 NC	Nature Camp 22	\$360.00	\$9,140.00	(\$8,780.00)
4296 22 PF	Puppy Fundamentals	\$211.50	\$6,788.00	(\$6,576.50)
4296 22 RD	Reactive Dog Clinic 22	\$135.00	\$2,400.00	(\$2,265.00)
4296 22 UR	Underwater Robotics	\$918.00	\$10,460.00	(\$9,542.00)
	Total:	\$1,669.50	\$34,400.00	(\$32,730.50)
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 FB	Falcon Basketball Camp	\$2,480.00	\$0.00	\$2,480.00
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	\$4,908.00	\$0.00	\$4,908.00
4296 22 RD	Reactive Dog Clinic 22	\$1,080.00	\$0.00	\$1,080.00
4296 22 UR	Underwater Robotics	\$7,392.00	\$0.00	\$7,392.00
	Total:	\$18,045.82	\$0.00	\$18,045.82
	Grand Total:	\$19,715.32	\$34,400.00	(\$14,684.68)

# Account Transactions

## 1/1/2022 To 9/30/2022

10/11/2022  
2:24:00 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		
				<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	
00011654	PJ	8/16/2022	Purchase; Heritage Bank - Sea	\$6,136.49		
00011719	PJ	9/20/2022	Purchase; Heritage Bank - Sea	\$3,495.48		
				<u>\$39,350.24</u>	<u>\$51.20</u>	

# Fund Balances

## Fund Balances as of September 30, 2022

M&O	\$ 316,333.08
Reserve	\$ 341,374.27
Capital (Maxwelton Trails Bond)	\$ 221,669.08
Property (Campground)	\$ 16,140.24
Bond - (Park Improvement Bond)	\$ 150,723.75
<b>TOTAL</b>	<b>\$ 1,385,356.42</b>