

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2022 through October 2022

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	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	\$907,939.12	\$906,500.00	\$1,439.12	0.2%
4-2200	Timber excise taxes	\$738.99	\$281.00	\$457.99	163.0%
	Total Taxes	\$908,678.11	\$906,781.00	\$1,897.11	0.2%
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	\$12,345.64	\$7,500.00	\$4,845.64	64.6%
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	(\$9,784.10)	\$17,700.00	(\$27,484.10)	(155.3%)
4-4133	Contract Sports	\$2,142.75	\$0.01	\$2,142.74	21,427,400.0%
4-4136	Indoor Soccer	\$0.00	\$350.00	(\$350.00)	(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	\$300.00	(\$300.00)	(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	\$18,977.00	\$12,500.00	\$6,477.00	51.8%
4-4292	Concerts and Movies	\$1,100.00	\$1,200.00	(\$100.00)	(8.3%)
4-4296	New Program Directions	\$32,730.50	\$7,987.50	\$24,743.00	309.8%
4-4298	Special Events	\$0.00	\$3,000.00	(\$3,000.00)	(100.0%)
	Total Recreation Programs	\$154,248.79	\$151,782.51	\$2,466.28	1.6%
4-7000	Campground Revenue				
4-7001	Campground Revenue	\$0.00	\$32,308.00	(\$32,308.00)	(100.0%)
	Total Campground Revenue	\$0.00	\$32,308.00	(\$32,308.00)	(100.0%)
4-8000	Other Revenue				
4-8001	Concession income	\$730.00	\$200.00	\$530.00	265.0%
4-8003	Park Facility Rental	\$5,557.50	\$3,000.00	\$2,557.50	85.3%
4-8005	Other Revenue	\$624.41	\$350.00	\$274.41	78.4%
4-8006	Interest from M & O	\$2,376.13	\$1,850.00	\$526.13	28.4%
4-8008	Interest from Reserve Fund	\$2,692.56	\$1,430.00	\$1,262.56	88.3%
4-8009	Reserve Fund - Transfers In	\$73,065.00	\$73,065.00	\$0.00	0.0%
4-8100	Scholarship Donations	\$220.00	\$41.70	\$178.30	427.6%
	Total Other Revenue	\$85,265.60	\$79,936.70	\$5,328.90	6.7%
	Total Income	\$1,148,192.50	\$1,170,808.22	(\$22,615.72)	(1.9%)
5-0000	Cost of Sales				
	Gross Profit	\$1,148,192.50	\$1,170,808.22	(\$22,615.72)	(1.9%)
6-0000	Expenses				
6-1000	Administration				
6-1010	Wages - Director	\$95,138.40	\$95,138.30	\$0.10	0.0%
6-1012	Wages - Administrator	\$60,845.80	\$60,845.80	\$0.00	0.0%
6-1201	FICA District's Share	\$6,097.29	\$6,200.00	(\$102.71)	(1.7%)
6-1202	WA State Unemployment Ins	\$1,558.29	\$1,000.00	\$558.29	55.8%

South Whidbey Parks & Recreation Dist

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January 2022 through October 2022

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		Selected Period	Budgeted	\$ Difference	% Difference
6-1203	Labor & Industries Ins	\$11,186.60	\$13,000.00	(\$1,813.40)	(13.9%)
6-1204	Health Ins	\$50,420.67	\$53,690.70	(\$3,270.03)	(6.1%)
6-1205	Retirement-PERS	\$37,577.00	\$38,053.30	(\$476.30)	(1.3%)
6-1206	LTD/AD&D/Life Ins	\$0.00	\$2,000.00	(\$2,000.00)	(100.0%)
6-1207	Dental Insurance	\$3,497.65	\$3,544.60	(\$46.95)	(1.3%)
6-1208	B&O Tax	\$2,389.18	\$2,200.00	\$189.18	8.6%
6-1209	DCP Employer Expense	\$22,550.90	\$24,154.20	(\$1,603.30)	(6.6%)
6-1210	Family & Medical Leave	\$1,805.71	\$1,200.00	\$605.71	50.5%
6-1301	Accounting Service	\$228.00	\$2,200.00	(\$1,972.00)	(89.6%)
6-1302	Legal Service	\$380.00	\$500.00	(\$120.00)	(24.0%)
6-1303	Professional Service	\$3,001.00	\$5,000.00	(\$1,999.00)	(40.0%)
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	\$4,397.80	\$4,397.80	\$0.00	0.0%
6-1530	Office Supplies	\$3,105.59	\$3,416.70	(\$311.11)	(9.1%)
6-1531	Dues & Publications	\$894.68	\$1,481.00	(\$586.32)	(39.6%)
6-1532	Print & Advertising	\$215.51	\$425.00	(\$209.49)	(49.3%)
6-1533	Staff Clothing	\$0.00	\$250.00	(\$250.00)	(100.0%)
6-1535	Contracted Services	\$4,238.38	\$4,170.00	\$68.38	1.6%
6-1540	Postage	\$246.42	\$192.00	\$54.42	28.3%
6-1541	Telephone	\$6,502.72	\$7,082.00	(\$579.28)	(8.2%)
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	\$1,500.00	(\$702.63)	(46.8%)
6-1660	Misc Fees & Charges	\$4,552.40	\$6,250.00	(\$1,697.60)	(27.2%)
6-1690	Computer Equip & Supplies	\$3,437.46	\$5,000.00	(\$1,562.54)	(31.3%)
6-1691	Office Equipment	\$20.66	\$420.00	(\$399.34)	(95.1%)
6-1692	Volunteer Recognition	\$132.08	\$50.00	\$82.08	164.2%
	Total Administration	\$403,937.42	\$396,720.16	\$7,217.26	1.8%
6-2000	Maintenance				
6-2001	Maintenance Wages				
6-2010	Maintenance Supervisor	\$73,623.40	\$73,623.40	\$0.00	0.0%
6-2012	Maintenance Wages - PT	\$100,004.69	\$115,000.00	(\$14,995.31)	(13.0%)
	Total Maintenance Wages	\$173,628.09	\$188,623.40	(\$14,995.31)	(7.9%)
6-2200	Maintenance O & M				
6-2303	Professional Service	\$40.00	\$3,340.00	(\$3,300.00)	(98.8%)
6-2331	Dues & Publications	\$0.00	\$45.00	(\$45.00)	(100.0%)
6-2434	Gas & Lube Products	\$9,067.23	\$7,500.00	\$1,567.23	20.9%
6-2436	Safety Gear	\$1,363.81	\$825.00	\$538.81	65.3%
6-2550	Travel & Vehicle Allowance	\$132.70	\$670.00	(\$537.30)	(80.2%)
6-2581	Garden Maint & Hort	\$529.15	\$4,166.00	(\$3,636.85)	(87.3%)
6-2582	Irrg & Plumb Supplies	\$5,646.33	\$5,416.00	\$230.33	4.3%
6-2583	Sport Field Supplies	\$14,115.63	\$16,666.00	(\$2,550.37)	(15.3%)
6-2584	Misc Bld Repair	\$4,753.83	\$5,832.00	(\$1,078.17)	(18.5%)
6-2585	Park Bld Maint/Jan Supp	\$5,215.68	\$6,250.00	(\$1,034.32)	(16.5%)
6-2586	Fertilizer & Turf	\$17,345.96	\$16,666.00	\$679.96	4.1%
6-2610	Playground Maintenance	\$562.49	\$5,832.00	(\$5,269.51)	(90.4%)
6-2647	Refuse Removal	\$5,243.00	\$5,490.00	(\$247.00)	(4.5%)
6-2649	Electrical Utilities	\$10,411.24	\$11,200.00	(\$788.76)	(7.0%)
6-2650	Alarm System Monitoring	\$489.40	\$500.00	(\$10.60)	(2.1%)
6-2652	Conferences & Training	\$0.00	\$750.00	(\$750.00)	(100.0%)
6-2670	Road & Trail Maintenance	\$822.39	\$7,500.00	(\$6,677.61)	(89.0%)
6-2680	Water System Maintenance	\$2,461.62	\$6,330.00	(\$3,868.38)	(61.1%)
6-2690	Septic	\$0.00	\$0.01	(\$0.01)	(100.0%)
6-2760	Contract Services	\$0.00	\$420.00	(\$420.00)	(100.0%)
6-2880	Veh & Mach Repair/Parts	\$4,613.52	\$6,670.00	(\$2,056.48)	(30.8%)
6-2881	Veh/Mach In-shop Repair	\$2,641.74	\$11,670.00	(\$9,028.26)	(77.4%)
6-2901	Misc Equip Rental	\$0.00	\$340.00	(\$340.00)	(100.0%)
6-2902	Misc. Equipment/Tools	\$834.41	\$1,250.00	(\$415.59)	(33.2%)
6-2904	Vandalism Repair	\$0.00	\$420.00	(\$420.00)	(100.0%)
6-2905	Sign/Art Work Maintenance	\$364.00	\$1,670.00	(\$1,306.00)	(78.2%)
6-2906	Trustland Trails	\$0.00	\$1,250.00	(\$1,250.00)	(100.0%)
6-2907	Lakes	\$0.00	\$420.00	(\$420.00)	(100.0%)
	Total Maintenance O & M	\$86,654.13	\$129,088.01	(\$42,433.88)	(32.9%)
	Total Maintenance	\$260,282.22	\$317,711.41	(\$57,429.19)	(18.1%)

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2022 through October 2022

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	Selected Period	Budgeted	\$ Difference	% Difference	
6-2950	Interest Expense	\$0.00	\$83.00	(\$83.00)	(100.0%)
6-3000	Capital Equipment/Projects				
6-3001	Projects/Equipment	\$0.00	\$59,750.00	(\$59,750.00)	(100.0%)
	Total Capital Equipment/Projects	\$0.00	\$59,750.00	(\$59,750.00)	(100.0%)
6-4000	Programs				
6-4009	Program Wages				
6-4010	Programs Wages - FT	\$48,032.60	\$48,032.60	\$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	\$1,841.57	\$6,670.00	(\$4,828.43)	(72.4%)
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	\$12,090.00	(\$10,960.92)	(90.7%)
6-4136	Indoor Soccer	\$0.00	\$300.00	(\$300.00)	(100.0%)
6-4190	Special Event - Sports				
6-4191	Triathlon	\$13,073.38	\$20,521.00	(\$7,447.62)	(36.3%)
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	\$240.00	(\$240.00)	(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	\$3,388.00	\$7,040.00	(\$3,652.00)	(51.9%)
6-4290	Special Events				
6-4291	Dog Nosework	\$10,056.00	\$10,000.00	\$56.00	0.6%
6-4292	Concerts	\$2,803.25	\$3,200.00	(\$396.75)	(12.4%)
6-4296	New Program Directions	\$19,737.82	\$6,791.70	\$12,946.12	190.6%
6-4298	Special Events	\$0.00	\$2,500.00	(\$2,500.00)	(100.0%)
6-4500	Misc. Program Expenses				
6-4532	Print & Advertising	\$732.42	\$1,550.00	(\$817.58)	(52.7%)
6-4534	Program Equipment & Supplies	\$301.10	\$625.00	(\$323.90)	(51.8%)
6-4570	Unfunded Scholarships	\$0.00	\$500.00	(\$500.00)	(100.0%)
	Total Programs	\$159,617.69	\$178,004.30	(\$18,386.61)	(10.3%)
6-7000	Campground Expense				
6-7001	Campground Expense	\$0.00	\$31,480.00	(\$31,480.00)	(100.0%)
	Total Campground Expense	\$0.00	\$31,480.00	(\$31,480.00)	(100.0%)
6-8000	Miscellaneous Costs				
6-8006	Investment Fee Operations Fund	\$0.00	\$41.70	(\$41.70)	(100.0%)
6-8008	Investment Fees Reserve Fund	\$0.00	\$41.70	(\$41.70)	(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	\$73,148.40	(\$83.40)	(0.1%)
	Total Expenses	\$896,902.33	\$1,056,897.27	(\$159,994.94)	(15.1%)
	Net Profit / (Loss)	\$251,290.17	\$113,910.95	\$137,379.22	120.6%

South Whidbey Parks & Recreation Dist

5475 Maxwelton Road
Langley, WA 98260

Job Activity [Summary]

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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	\$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 MK9	Modern K9 Training	\$564.00	\$0.00	\$564.00
4296 22 PF	Puppy Fundamentals	\$6,036.00	\$0.00	\$6,036.00
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:	\$19,737.82	\$0.00	\$19,737.82
	Grand Total:	\$21,407.32	\$34,400.00	(\$12,992.68)

Account Transactions

1/1/2022 To 10/31/2022

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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		
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		
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				\$39,350.24	\$51.20	
2-2100	Mortgage Loans					
00011383	PJ	3/16/2022	Purchase; Heritage Bank - Oly	\$14,779.00		
00011741	PJ	10/4/2022	Purchase; Heritage Bank - Oly	\$14,779.00		
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				\$29,558.00	\$0.00	

Fund Balances

Fund Balances as of October 31, 2022

M&O	\$ 546,882.79
Reserve	\$ 341,808.78
Capital (Maxwelton Trails Bond)	\$ 221,885.74
Property (Campground)	\$ 196,140.24
Bond - (Park Improvement Bond)	\$ 213,306.33
TOTAL	\$ 1,520,023.88