

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2022 through November 2022

12/15/2022
5:00:21 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	\$978,902.22	\$973,500.00	\$5,402.22
4-2200	Timber excise taxes	\$1,510.32	\$562.00	\$948.32
	Total Taxes	\$980,412.54	\$974,062.00	\$6,350.54
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	\$14,072.94	\$8,400.00	\$5,672.94
4-4129	Miscellaneous Adult Sports	\$1,170.00	\$1,500.00	(\$330.00)
4-4130	Youth Sports			
4-4131	Tennis Classes	\$7,000.00	\$6,000.00	\$1,000.00
4-4132	Youth Basketball	(\$9,457.10)	\$17,700.00	(\$27,157.10)
4-4133	Contract Sports	\$2,142.75	\$2,000.00	\$142.75
4-4136	Indoor Soccer	\$0.00	\$350.00	(\$350.00)
4-4190	Special Event - Sports			
4-4191	Triathlon	\$18,355.00	\$23,175.00	(\$4,820.00)
4-4192	Chum Run	\$4,395.00	\$4,000.00	\$395.00
4-4199	Polar Bear Dive Revenue	\$665.00	\$1,075.00	(\$410.00)
4-4200	Misc. Programs			
4-4210	Adult Misc. Programs			
4-4216	Fitness	\$700.00	\$700.00	\$0.00
4-4250	Youth Misc. Programs			
4-4253	Start Smart Sports	\$0.00	\$300.00	(\$300.00)
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	\$0.00	\$2,080.00	(\$2,080.00)
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	\$1,350.00	\$2,500.00	(\$1,150.00)
4-4282	Cultural Youth Camps	\$5,270.00	\$8,700.00	(\$3,430.00)
4-4290	Special Events			
4-4291	Dog Nosework	\$21,227.00	\$13,750.00	\$7,477.00
4-4292	Concerts and Movies	\$1,100.00	\$1,200.00	(\$100.00)
4-4296	New Program Directions	\$37,863.50	\$8,786.25	\$29,077.25
4-4298	Special Events	\$0.00	\$3,000.00	(\$3,000.00)
	Total Recreation Programs	\$163,716.09	\$157,231.25	\$6,484.84
4-7000	Campground Revenue			
4-7001	Campground Revenue	\$0.00	\$40,178.00	(\$40,178.00)
	Total Campground Revenue	\$0.00	\$40,178.00	(\$40,178.00)
4-8000	Other Revenue			
4-8001	Concession income	\$730.00	\$200.00	\$530.00
4-8003	Park Facility Rental	\$5,752.50	\$3,000.00	\$2,752.50
4-8005	Other Revenue	\$624.41	\$350.00	\$274.41
4-8006	Interest from M & O	\$2,785.59	\$2,015.00	\$770.59
4-8008	Interest from Reserve Fund	\$3,222.29	\$1,560.00	\$1,662.29
4-8009	Reserve Fund - Transfers In	\$73,065.00	\$73,065.00	\$0.00
4-8100	Scholarship Donations	\$90.00	\$45.87	\$44.13
	Total Other Revenue	\$86,269.79	\$80,235.87	\$6,033.92
	Total Income	\$1,230,398.42	\$1,251,707.13	(\$21,308.71)
5-0000	Cost of Sales			
	Gross Profit	\$1,230,398.42	\$1,251,707.13	(\$21,308.71)
6-0000	Expenses			
6-1000	Administration			
6-1010	Wages - Director	\$104,652.24	\$104,652.13	\$0.11
6-1012	Wages - Administrator	\$66,930.38	\$66,930.38	\$0.00
6-1201	FICA District's Share	\$6,650.19	\$6,820.00	(\$169.81)
6-1202	WA State Unemployment Ins	\$1,593.85	\$1,000.00	\$593.85

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2022 through November 2022

12/15/2022
5:00:23 PM

		Selected Period	Budgeted	\$ Difference
6-1203	Labor & Industries Ins	\$11,186.60	\$13,000.00	(\$1,813.40)
6-1204	Health Ins	\$53,767.71	\$59,190.36	(\$5,422.65)
6-1205	Retirement-PERS	\$41,138.08	\$41,858.63	(\$720.55)
6-1206	LTD/AD&D/Life Ins	\$0.00	\$2,200.00	(\$2,200.00)
6-1207	Dental Insurance	\$3,793.15	\$3,899.06	(\$105.91)
6-1208	B&O Tax	\$2,389.18	\$2,200.00	\$189.18
6-1209	DCP Employer Expense	\$24,675.88	\$26,569.62	(\$1,893.74)
6-1210	Family & Medical Leave	\$1,805.71	\$1,200.00	\$605.71
6-1301	Accounting Service	\$9,019.93	\$2,200.00	\$6,819.93
6-1302	Legal Service	\$380.00	\$500.00	(\$120.00)
6-1303	Professional Service	\$3,001.00	\$5,500.00	(\$2,499.00)
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	\$4,837.58	\$4,837.58	\$0.00
6-1530	Office Supplies	\$3,347.27	\$3,758.37	(\$411.10)
6-1531	Dues & Publications	\$1,029.68	\$1,500.00	(\$470.32)
6-1532	Print & Advertising	\$240.51	\$500.00	(\$259.49)
6-1533	Staff Clothing	\$0.00	\$250.00	(\$250.00)
6-1535	Contracted Services	\$4,689.57	\$4,587.00	\$102.57
6-1540	Postage	\$283.22	\$192.00	\$91.22
6-1541	Telephone	\$7,142.27	\$7,791.00	(\$648.73)
6-1543	Propane	\$2,012.41	\$2,500.00	(\$487.59)
6-1550	Travel & Vehicle Allowance	\$0.00	\$200.00	(\$200.00)
6-1552	Conferences & Training	\$797.37	\$1,500.00	(\$702.63)
6-1660	Misc Fees & Charges	\$4,681.24	\$6,350.00	(\$1,668.76)
6-1690	Computer Equip & Supplies	\$3,491.31	\$5,500.00	(\$2,008.69)
6-1691	Office Equipment	\$20.66	\$462.00	(\$441.34)
6-1692	Volunteer Recognition	\$132.08	\$50.00	\$82.08
	Total Administration	\$440,743.33	\$428,822.89	\$11,920.44
6-2000	Maintenance			
6-2001	Maintenance Wages			
6-2010	Maintenance Supervisor	\$80,985.74	\$80,985.74	\$0.00
6-2012	Maintenance Wages - PT	\$107,562.42	\$126,000.00	(\$18,437.58)
	Total Maintenance Wages	\$188,548.16	\$206,985.74	(\$18,437.58)
6-2200	Maintenance O & M			
6-2303	Professional Service	\$40.00	\$3,674.00	(\$3,634.00)
6-2331	Dues & Publications	\$0.00	\$200.00	(\$200.00)
6-2434	Gas & Lube Products	\$10,311.89	\$8,250.00	\$2,061.89
6-2436	Safety Gear	\$1,770.91	\$925.00	\$845.91
6-2550	Travel & Vehicle Allowance	\$132.70	\$737.00	(\$604.30)
6-2581	Garden Maint & Hort	\$639.67	\$4,583.00	(\$3,943.33)
6-2582	Irrg & Plumb Supplies	\$5,646.33	\$5,958.00	(\$311.67)
6-2583	Sport Field Supplies	\$14,633.63	\$18,333.00	(\$3,699.37)
6-2584	Misc Bld Repair	\$4,764.70	\$6,416.00	(\$1,651.30)
6-2585	Park Bld Maint/Jan Supp	\$5,292.76	\$6,875.00	(\$1,582.24)
6-2586	Fertilizer & Turf	\$17,345.96	\$18,333.00	(\$987.04)
6-2610	Playground Maintenance	\$562.49	\$6,416.00	(\$5,853.51)
6-2647	Refuse Removal	\$5,774.93	\$5,995.00	(\$220.07)
6-2649	Electrical Utilities	\$11,246.67	\$12,100.00	(\$853.33)
6-2650	Alarm System Monitoring	\$759.24	\$550.00	\$209.24
6-2652	Conferences & Training	\$0.00	\$825.00	(\$825.00)
6-2670	Road & Trail Maintenance	\$2,289.63	\$8,250.00	(\$5,960.37)
6-2680	Water System Maintenance	\$2,681.62	\$6,963.00	(\$4,281.38)
6-2690	Septic	\$0.00	\$0.01	(\$0.01)
6-2760	Contract Services	\$0.00	\$462.00	(\$462.00)
6-2880	Veh & Mach Repair/Parts	\$4,882.23	\$7,337.00	(\$2,454.77)
6-2881	Veh/Mach In-shop Repair	\$3,424.89	\$12,837.00	(\$9,412.11)
6-2901	Misc Equip Rental	\$212.16	\$374.00	(\$161.84)
6-2902	Misc. Equipment/Tools	\$1,250.08	\$1,375.00	(\$124.92)
6-2904	Vandalism Repair	\$0.00	\$462.00	(\$462.00)
6-2905	Sign/Art Work Maintenance	\$364.00	\$1,837.00	(\$1,473.00)
6-2906	Trustland Trails	\$735.62	\$1,375.00	(\$639.38)
6-2907	Lakes	\$0.00	\$462.00	(\$462.00)
	Total Maintenance O & M	\$94,762.11	\$141,904.01	(\$47,141.90)
	Total Maintenance	\$283,310.27	\$348,889.75	(\$65,579.48)

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2022 through November 2022

12/15/2022
5:00:23 PM

	Selected Period	Budgeted	\$ Difference
6-2950 Interest Expense	\$0.00	\$91.30	(\$91.30)
6-3000 Capital Equipment/Projects			
6-3001 Projects/Equipment	\$22,358.40	\$65,725.00	(\$43,366.60)
Total Capital Equipment/Projects	\$22,358.40	\$65,725.00	(\$43,366.60)
6-4000 Programs			
6-4009 Program Wages			
6-4010 Programs Wages - FT	\$52,835.86	\$52,835.86	\$0.00
6-4100 Recreation Programs			
6-4110 Adult Sports			
6-4114 Adult Softball League	\$1,718.39	\$3,500.00	(\$1,781.61)
6-4118 Adult Sailing	\$3,200.00	\$1,200.00	\$2,000.00
6-4119 Pickleball	\$1,954.57	\$7,337.00	(\$5,382.43)
6-4129 Miscellaneous Adult Sports	\$936.00	\$1,200.00	(\$264.00)
6-4130 Youth Sports			
6-4131 Tennis Classes	\$5,500.00	\$4,800.00	\$700.00
6-4132 Youth Basketball	\$1,149.08	\$13,299.00	(\$12,149.92)
6-4136 Indoor Soccer	\$0.00	\$300.00	(\$300.00)
6-4190 Special Event - Sports			
6-4191 Triathlon	\$13,164.81	\$20,521.00	(\$7,356.19)
6-4192 Chum Run	\$3,329.54	\$2,750.00	\$579.54
6-4199 Polar Bear Dive Expense	\$2,205.54	\$2,790.00	(\$584.46)
6-4200 Misc. Programs			
6-4210 Adult Misc. Programs			
6-4216 Fitness	\$504.00	\$560.00	(\$56.00)
6-4250 Youth Misc. Programs			
6-4253 Start Smart Sports	\$0.00	\$240.00	(\$240.00)
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	\$6,000.00	\$268.00
6-4267 Paddle Sports	\$1,144.00	\$2,000.00	(\$856.00)
6-4282 Cultural Youth Camps	\$3,388.00	\$7,040.00	(\$3,652.00)
6-4290 Special Events			
6-4291 Dog Nosework	\$10,056.00	\$11,000.00	(\$944.00)
6-4292 Concerts	\$2,803.25	\$3,200.00	(\$396.75)
6-4296 New Program Directions	\$27,017.82	\$7,470.87	\$19,546.95
6-4298 Special Events	\$0.00	\$2,500.00	(\$2,500.00)
6-4500 Misc. Program Expenses			
6-4532 Print & Advertising	\$885.77	\$1,705.00	(\$819.23)
6-4534 Program Equipment & Supplies	\$301.10	\$687.50	(\$386.40)
6-4570 Unfunded Scholarships	\$0.00	\$550.00	(\$550.00)
Total Programs	\$172,293.73	\$186,630.23	(\$14,336.50)
6-7000 Campground Expense			
6-7001 Campground Expense	\$0.00	\$39,350.00	(\$39,350.00)
Total Campground Expense	\$0.00	\$39,350.00	(\$39,350.00)
6-8000 Miscellaneous Costs			
6-8006 Investment Fee Operations Fund	\$0.00	\$45.87	(\$45.87)
6-8008 Investment Fees Reserve Fund	\$0.00	\$45.87	(\$45.87)
6-8009 Tsf to Reserve Fund from M&O	\$73,065.00	\$73,065.00	\$0.00
Total Miscellaneous Costs	\$73,065.00	\$73,156.74	(\$91.74)
Total Expenses	\$991,770.73	\$1,142,665.91	(\$150,895.18)
Net Profit / (Loss)	\$238,627.69	\$109,041.22	\$129,586.47

South Whidbey Parks & Recreation Dist

5475 Maxwellton Road
Langley, WA 98260

Job Activity [Summary]

1/1/2022 To 11/30/2022

12/15/2022
4:57:16 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	\$6,790.00	(\$6,790.00)
4296 22 FU	Futsal 22	\$0.00	\$1,010.00	(\$1,010.00)
4296 22 MK9	Modern K9 Training	\$0.00	\$705.00	(\$705.00)
4296 22 NC	Nature Camp 22	\$630.00	\$9,740.00	(\$9,110.00)
4296 22 PF	Puppy Fundamentals	\$211.50	\$7,963.00	(\$7,751.50)
4296 22 RD	Reactive Dog Clinic 22	\$135.00	\$2,400.00	(\$2,265.00)
4296 22 UR	Underwater Robotics	\$648.00	\$9,860.00	(\$9,212.00)
	Total:	\$1,669.50	\$39,533.00	(\$37,863.50)
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 NC	Nature Camp 22	\$7,280.00	\$0.00	\$7,280.00
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:	\$27,017.82	\$0.00	\$27,017.82
	Grand Total:	\$28,687.32	\$39,533.00	(\$10,845.68)

Account Transactions

1/1/2022 To 11/30/2022

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		
00011741	PJ	10/4/2022	Purchase; Heritage Bank - Oly	\$14,779.00		
				<u>\$29,558.00</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		
00011813	PJ	11/16/2022	Purchase; Heritage Bank - Sea	\$6,136.49		
				<u>\$45,486.73</u>	<u>\$51.20</u>	

Fund Balances

Fund Balances as of November 30, 2022

M&O	\$ 527,516.59
Reserve	\$ 342,338.51
Capital (Maxwelton Trails Bond)	\$ 64,072.94
Property (Campground)	\$ 196,140.24
Bond - (Park Improvement Bond)	\$ 383,914.54
TOTAL	\$ 1,513,982.82