

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2022 through December 2022

1/13/2023
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		Selected Period	Budgeted	\$ Difference
4-0000	Income			
4-1000	Misc. Revenues			
4-1002	Advertising	\$0.00	\$50.00	(\$50.00)
	Total Misc. Revenues	\$0.00	\$50.00	(\$50.00)
4-2000	Taxes			
4-2110	Property taxes - M & O	\$983,540.78	\$979,497.00	\$4,043.78
4-2200	Timber excise taxes	\$1,510.32	\$562.00	\$948.32
	Total Taxes	\$985,051.10	\$980,059.00	\$4,992.10
4-4100	Recreation Programs			
4-4110	Adult Sports			
4-4114	Adult Softball League	\$2,800.00	\$3,750.00	(\$950.00)
4-4117	Adult Volleyball	\$150.00	\$0.00	\$150.00
4-4118	Adult Sailing	\$4,000.00	\$1,500.00	\$2,500.00
4-4119	Pickleball	\$17,155.94	\$9,300.00	\$7,855.94
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	(\$3,467.10)	\$17,700.00	(\$21,167.10)
4-4133	Contract Sports	\$5,561.25	\$2,000.00	\$3,561.25
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	\$1,565.00	\$3,205.00	(\$1,640.00)
4-4200	Misc. Programs			
4-4210	Adult Misc. Programs			
4-4216	Fitness	\$700.00	\$700.00	\$0.00
4-4250	Youth Misc. Programs			
4-4252	Cheer	\$1,782.00	\$0.00	\$1,782.00
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	\$25,167.00	\$15,000.00	\$10,167.00
4-4292	Concerts and Movies	\$1,100.00	\$1,200.00	(\$100.00)
4-4296	New Program Directions	\$39,633.50	\$9,585.00	\$30,048.50
4-4298	Special Events	\$0.00	\$3,000.00	(\$3,000.00)
	Total Recreation Programs	\$184,749.59	\$162,310.00	\$22,439.59
4-7000	Campground Revenue			
4-7001	Campground Revenue	\$0.00	\$48,048.00	(\$48,048.00)
	Total Campground Revenue	\$0.00	\$48,048.00	(\$48,048.00)
4-8000	Other Revenue			
4-8001	Concession income	\$730.00	\$200.00	\$530.00
4-8003	Park Facility Rental	\$5,782.50	\$3,000.00	\$2,782.50
4-8005	Other Revenue	\$624.41	\$350.00	\$274.41
4-8006	Interest from M & O	\$3,270.34	\$2,200.00	\$1,070.34
4-8008	Interest from Reserve Fund	\$3,680.94	\$1,700.00	\$1,980.94
4-8009	Reserve Fund - Transfers In	\$73,065.00	\$73,065.00	\$0.00
4-8100	Scholarship Donations	\$90.00	\$50.00	\$40.00
	Total Other Revenue	\$87,243.19	\$80,565.00	\$6,678.19
	Total Income	\$1,257,043.88	\$1,271,032.00	(\$13,988.12)
5-0000	Cost of Sales			
	Gross Profit	\$1,257,043.88	\$1,271,032.00	(\$13,988.12)
6-0000	Expenses			
6-1000	Administration			
6-1010	Wages - Director	\$117,239.92	\$119,438.00	(\$2,198.08)
6-1012	Wages - Administrator	\$73,208.01	\$73,017.00	\$191.01

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		Selected Period	Budgeted	\$ Difference
6-1201	FICA District's Share	\$7,362.47	\$7,500.00	(\$137.53)
6-1202	WA State Unemployment Ins	\$1,619.52	\$1,000.00	\$619.52
6-1203	Labor & Industries Ins	\$11,186.60	\$13,000.00	(\$1,813.40)
6-1204	Health Ins	\$58,732.29	\$64,690.00	(\$5,957.71)
6-1205	Retirement-PERS	\$44,757.54	\$45,664.00	(\$906.46)
6-1206	LTD/AD&D/Life Ins	\$0.00	\$2,400.00	(\$2,400.00)
6-1207	Dental Insurance	\$4,098.85	\$4,375.00	(\$276.15)
6-1208	B&O Tax	\$2,389.18	\$2,200.00	\$189.18
6-1209	DCP Employer Expense	\$26,757.33	\$28,985.00	(\$2,227.67)
6-1210	Family & Medical Leave	\$1,805.75	\$1,200.00	\$605.75
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	\$6,000.00	(\$2,999.00)
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	\$30,000.00	\$10,237.36
6-1429	Building Lease	\$5,277.36	\$5,300.00	(\$22.64)
6-1530	Office Supplies	\$3,654.30	\$4,100.00	(\$445.70)
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	\$5,140.76	\$5,200.00	(\$59.24)
6-1540	Postage	\$283.22	\$250.00	\$33.22
6-1541	Telephone	\$7,692.04	\$8,500.00	(\$807.96)
6-1543	Propane	\$2,012.41	\$2,500.00	(\$487.59)
6-1550	Travel & Vehicle Allowance	\$216.92	\$200.00	\$16.92
6-1552	Conferences & Training	\$1,157.37	\$1,500.00	(\$342.63)
6-1660	Misc Fees & Charges	\$5,151.11	\$6,500.00	(\$1,348.89)
6-1690	Computer Equip & Supplies	\$4,097.43	\$6,000.00	(\$1,902.57)
6-1691	Office Equipment	\$20.66	\$500.00	(\$479.34)
6-1692	Volunteer Recognition	\$132.08	\$50.00	\$82.08
	Total Administration	\$474,718.50	\$477,615.00	(\$2,896.50)
6-2000	Maintenance			
6-2001	Maintenance Wages			
6-2010	Maintenance Supervisor	\$92,255.32	\$92,428.00	(\$172.68)
6-2012	Maintenance Wages - PT	\$118,028.55	\$137,121.00	(\$19,092.45)
	Total Maintenance Wages	\$210,283.87	\$229,549.00	(\$19,265.13)
6-2200	Maintenance O & M			
6-2303	Professional Service	\$856.00	\$4,000.00	(\$3,144.00)
6-2331	Dues & Publications	\$84.98	\$200.00	(\$115.02)
6-2434	Gas & Lube Products	\$12,003.91	\$9,000.00	\$3,003.91
6-2436	Safety Gear	\$1,952.90	\$1,000.00	\$952.90
6-2550	Travel & Vehicle Allowance	\$194.80	\$800.00	(\$605.20)
6-2581	Garden Maint & Hort	\$3,868.65	\$5,000.00	(\$1,131.35)
6-2582	Irrg & Plumb Supplies	\$5,646.33	\$6,500.00	(\$853.67)
6-2583	Sport Field Supplies	\$22,881.61	\$20,000.00	\$2,881.61
6-2584	Misc Bld Repair	\$6,164.82	\$7,000.00	(\$835.18)
6-2585	Park Bld Maint/Jan Supp	\$7,138.40	\$7,500.00	(\$361.60)
6-2586	Fertilizer & Turf	\$20,479.40	\$20,000.00	\$479.40
6-2610	Playground Maintenance	\$8,981.43	\$7,000.00	\$1,981.43
6-2647	Refuse Removal	\$6,306.86	\$6,500.00	(\$193.14)
6-2649	Electrical Utilities	\$12,096.31	\$13,000.00	(\$903.69)
6-2650	Alarm System Monitoring	\$808.21	\$600.00	\$208.21
6-2652	Conferences & Training	\$1,733.00	\$1,500.00	\$233.00
6-2670	Road & Trail Maintenance	\$8,598.11	\$9,000.00	(\$401.89)
6-2680	Water System Maintenance	\$2,681.62	\$7,600.00	(\$4,918.38)
6-2690	Septic	\$0.00	\$4,000.00	(\$4,000.00)
6-2760	Contract Services	\$0.00	\$500.00	(\$500.00)
6-2880	Veh & Mach Repair/Parts	\$6,213.81	\$8,000.00	(\$1,786.19)
6-2881	Veh/Mach In-shop Repair	\$4,183.81	\$14,000.00	(\$9,816.19)
6-2901	Misc Equip Rental	\$212.16	\$400.00	(\$187.84)
6-2902	Misc. Equipment/Tools	\$1,686.00	\$1,500.00	\$186.00
6-2904	Vandalism Repair	\$0.00	\$500.00	(\$500.00)
6-2905	Sign/Art Work Maintenance	\$364.00	\$2,000.00	(\$1,636.00)
6-2906	Trustland Trails	\$735.62	\$1,500.00	(\$764.38)
6-2907	Lakes	\$0.00	\$500.00	(\$500.00)

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January 2022 through December 2022

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	Selected Period	Budgeted	\$ Difference
Total Maintenance O & M	\$135,872.74	\$159,100.00	(\$23,227.26)
Total Maintenance	\$346,156.61	\$388,649.00	(\$42,492.39)
6-2950 Interest Expense	\$0.00	\$100.00	(\$100.00)
6-3000 Capital Equipment/Projects			
6-3001 Projects/Equipment	\$63,890.80	\$71,700.00	(\$7,809.20)
Total Capital Equipment/Projects	\$63,890.80	\$71,700.00	(\$7,809.20)
6-4000 Programs			
6-4009 Program Wages			
6-4010 Programs Wages - FT	\$57,639.12	\$57,640.00	(\$0.88)
6-4100 Recreation Programs			
6-4110 Adult Sports			
6-4114 Adult Softball League	\$1,751.03	\$3,500.00	(\$1,748.97)
6-4118 Adult Sailing	\$3,200.00	\$1,200.00	\$2,000.00
6-4119 Pickleball	\$5,216.52	\$8,000.00	(\$2,783.48)
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	\$1,159.08	\$14,500.00	(\$13,340.92)
6-4136 Indoor Soccer	\$0.00	\$300.00	(\$300.00)
6-4190 Special Event - Sports			
6-4191 Triathlon	\$13,364.81	\$20,521.00	(\$7,156.19)
6-4192 Chum Run	\$3,349.54	\$2,750.00	\$599.54
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	\$4,228.00	\$7,040.00	(\$2,812.00)
6-4290 Special Events			
6-4291 Dog Nosework	\$16,992.00	\$12,000.00	\$4,992.00
6-4292 Concerts	\$2,803.25	\$3,200.00	(\$396.75)
6-4296 New Program Directions	\$32,107.22	\$8,150.00	\$23,957.22
6-4298 Special Events	\$0.00	\$2,500.00	(\$2,500.00)
6-4500 Misc. Program Expenses			
6-4532 Print & Advertising	\$1,149.21	\$1,860.00	(\$710.79)
6-4534 Program Equipment & Supplies	\$344.61	\$750.00	(\$405.39)
6-4570 Unfunded Scholarships	\$0.00	\$600.00	(\$600.00)
Total Programs	\$193,793.93	\$195,245.00	(\$1,451.07)
6-7000 Campground Expense			
6-7001 Campground Expense	\$0.00	\$47,220.00	(\$47,220.00)
Total Campground Expense	\$0.00	\$47,220.00	(\$47,220.00)
6-8000 Miscellaneous Costs			
6-8006 Investment Fee Operations Fund	\$0.00	\$50.00	(\$50.00)
6-8008 Investment Fees Reserve Fund	\$0.00	\$50.00	(\$50.00)
6-8009 Tsf to Reserve Fund from M&O	\$73,065.00	\$73,065.00	\$0.00
Total Miscellaneous Costs	\$73,065.00	\$73,165.00	(\$100.00)
Total Expenses	\$1,151,624.84	\$1,253,694.00	(\$102,069.16)
Net Profit / (Loss)	\$105,419.04	\$17,338.00	\$88,081.04

South Whidbey Parks & Recreation Dist

5475 Maxwellton Road
Langley, WA 98260

Job Activity [Summary]

1/1/2022 To 12/31/2022

1/13/2023
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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	\$7,300.00	(\$7,300.00)
4296 22 FU	Futsal 22	\$0.00	\$1,095.00	(\$1,095.00)
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	\$9,138.00	(\$8,926.50)
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	\$41,303.00	(\$39,633.50)
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	\$5,820.00	\$0.00	\$5,820.00
4296 22 FF	Flag Football 22	\$15.00	\$0.00	\$15.00
4296 22 FU	Futsal 22	\$988.22	\$0.00	\$988.22
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	\$6,788.00	\$0.00	\$6,788.00
4296 22 RD	Reactive Dog Clinic 22	\$1,800.00	\$0.00	\$1,800.00
4296 22 UR	Underwater Robotics	\$7,392.00	\$0.00	\$7,392.00
	Total:	\$32,107.22	\$0.00	\$32,107.22
	Grand Total:	\$33,776.72	\$41,303.00	(\$7,526.28)

Account Transactions

1/1/2022 To 12/31/2022

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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		
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 December 31, 2022

M&O	\$ 392,517.75
Reserve	\$ 342,797.16
Capital (Maxwelton Trails Bond)	\$ 64,133.32
Property (Campground)	\$ 196,140.24
Bond - (Park Improvement Bond)	\$ 40,242.63
TOTAL	\$ 1,035,831.10