

1/20/2022 10:46:59AM

SAN JUAN COUNTY

Fiscal Year: 2021

START DATE: 12/1/2021 END DATE: 12/31/2021

FUND: 6501.00 ORCAS ISLAND PARK AND REC DISTRICT

Account No	Account Description	Amount	Total Amount	Beginning Balance	Ending Balance
101	BEGINNING CASH BALANCE			440,217.73	
212	SALARY PAYABLE	5,054.64			
231	OTHER ACCRUED LIABILITIES	1,314.71			
310	TAXES	2,672.05			
330	INTERGOVERNMENTAL REVENUE	390.09			
340	CHARGES FOR GOODS AND SERVICES	4,211.32			
380	NONREVENUES	381.17			
390	OTHER FINANCING SOURCES				
	TOTAL RECEIPTS		14,023.98		
212	SALARY PAYABLE	5,054.64			
231	OTHER ACCRUED LIABILITIES	1,314.71			
570	CULTURE AND RECREATION	24,066.96			
580	NONEXPENDITURES	2,479.35			
590	DEBT SERVICE AND OTHER	13,602.47			
	TOTAL DISBURSEMENTS		46,518.13		
101	ENDING CASH BALANCE				407,723.58
	GL ENDING CASH BALANCE				407,723.58
	NET VARIANCE				0.00
241	PRIOR BONDS OUTSTANDING (BEGINNING BALANCE)			35,000.00	
	BONDS PAID	0.00			
	BONDS ISSUED	0.00			
	NET CHANGE		0.00		
241	BONDS OUTSTANDING (ENDING BALANCE)				35,000.00
151	BEGINNING INVESTMENT BALANCE				0.00
	INVESTMENTS ACQUIRED	0.00			
	INVESTMENTS LIQUIDATED	0.00			
151	ENDING INVESTMENT BALANCE				0.00

Revenue Detail Report

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 Periods: 12 through 12

San Juan County
 12/01/2021 through 12/31/2021

6501 Orcas Island Park and Rec District
 00 Orcas Island Park and Rec District

Account Number	Adjusted Estimate	Revenues	Year-to-date Revenues	Balance	Pct Rcvd
308.80.00.0000 Beginning Net Cash and Investments	258,525.00	0.00	0.00	258,525.00	0.00
311.10.00.0000 General Property Taxes	319,400.00	0.00	317,921.05	1,478.95	89.54
12/1/2021 q1 tax rec GJ 63902		180.48			
12/2/2021 q1 tax rec GJ 63908		289.63			
12/3/2021 q1 tax rec GJ 63919		121.33			
12/6/2021 q1 tax rec GJ 63922		82.81			
12/7/2021 q1 tax rec GJ 63924		387.88			
12/8/2021 q1 tax rec GJ 63926		650.77			
12/9/2021 q1 tax rec GJ 63927		139.49			
12/10/2021 q1 tax rec GJ 63984		121.76			
12/13/2021 q1 tax rec GJ 63955		185.09			
12/14/2021 q1 tax rec GJ 63960		138.19			
12/16/2021 q1 tax rec GJ 63968		213.33			
12/16/2021 q1 tax rec GJ 63975		30.85			
12/17/2021 q1 tax rec GJ 63982		28.97			
12/20/2021 q1 tax rec GJ 63988		51.85			
12/21/2021 q1 tax rec GJ 63987		68.87			
12/23/2021 q1 tax rec GJ 64011		18.03			
12/23/2021 q1 tax rec GJ 64012		-72.76			
12/26/2021 q1 tax rec GJ 64012		-0.02			
12/26/2021 q1 tax rec GJ 64013		-26.12			
12/27/2021 q1 tax rec GJ 64014		85.82			
311.10.00.0000 General Property Taxes	319,400.00	2,672.05	320,593.10	-1,193.10	100.37
308.02.31.0000 DNR PILT NAPI/RCA	0.00	0.00	0.00	0.00	0.00
12/21/2021 q1 cr GJ Trx 82420		367.48			
308.02.31.0000 DNR PILT NAPI/RCA	0.00	367.48	367.48	-367.48	0.00
337.20.00.0000 Leasehold Tax - Orcas Island Park & Rec	250.00	0.00	501.00	-251.00	200.40
12/30/2021 q1 cr GJ Trx 82561		22.61			
337.20.00.0000 Leasehold Tax - Orcas Island Park & Rec	250.00	22.61	523.61	-273.61	209.44
337.40.00.0000 Timber Harvest Tax	100.00	0.00	108.43	-9.43	108.43
347.60.00.0000 Activity Fees	19,000.00	0.00	32,086.10	-13,086.10	168.93

01/20/2022 11:07AM

Periods: 12 through 12

San Juan County
12/01/2021 through 12/31/2021

6501 Orcas Island Park and Rec District
00 Orcas Island Park and Rec District

Account Number	Activity Fees	Adjusted Estimate	Revenues	Year-to-date Revenues	Balance	Pct Rcvd
347.60.00.0000	Activity Fees	(Continued)				
12/6/2021	gl_cr GJ Trx 82180		137.55	36,307.42	-17,307.42	191.09
12/6/2021	gl_cr GJ Trx 82181		1,311.59	0.00	0.00	0.00
12/20/2021	gl_cr GJ Trx 82398		2,762.18	1,050.00	-50.00	105.00
347.60.00.0000	Activity Fees		4,211.32	0.00	0.00	0.00
362.40.00.0000	Rental Revenue		0.00	0.00	0.00	0.00
367.00.00.0010	Donations - Unrestricted		0.00	1,050.00	-50.00	105.00
367.00.00.0020	Donations - Team/Corporate Sponsorship		0.00	0.00	1,000.00	0.00
367.00.00.0030	Donations - Private Grants		0.00	0.00	0.00	0.00
367.00.00.0100	Donations - Restricted		0.00	2,000.00	-1,000.00	200.00
369.90.00.0000	NSF fees		0.00	0.00	0.00	0.00
369.91.00.0001	Buck Park Reimbursements		0.00	0.00	2,400.00	0.00
369.91.00.0095	Refunds of Prior Year Expenditures		0.00	0.00	0.00	0.00
388.10.00.0000	Prior Period Adjustments		0.00	0.00	0.00	0.00
389.00.00.0000	Other Nonrevenues - DO NOT USE		0.00	0.00	0.00	0.00
389.30.00.0000	Custodial Type Collectors		0.00	2,507.01	-976.01	163.75
12/6/2021	gl_cr GJ Trx 82180		12.45			
12/6/2021	gl_cr GJ Trx 82181		116.71			
12/20/2021	gl_cr GJ Trx 82398		250.01			
389.30.00.0000	Custodial Type Collections		381.17	2,888.19	-1,357.18	188.85
391.80.00.6721	Intra-Agency Loan from Port of Orcas		0.00	0.00	0.00	0.00

01/20/2022 11:07AM

Periods: 12 through 12

San Juan County
12/01/2021 through 12/31/2021

6501 Orcas Island Park and Rec District

Total Orcas Island Park and Rec District

604,208.00

7,664.83

363,838.22

240,367.78

60.22

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Pct Used
6501 Orcas Island Park and Rec District						
00 Orcas Island Park and Rec District						
508.80.00.0000 Cash and Transfers						
508.80.00.0000 Ending Cash	215,331.00	0.00	0.00	0.00	215,331.00	0.00
Total Ending Net Cash and Investments	215,331.00	0.00	0.00	0.00	215,331.00	0.00
571.00.10 Salaries and Wages						
571.00.10.0001 OIPRD Director	69,184.00	4,932.00	58,759.00	0.00	428.00	99.28
571.00.10.0002 OIPRD Assistant Director	8,400.00	224.00	22,172.00	0.00	-13,772.00	263.95
571.00.10.0003 OIPRD Facility Supervisor	8,900.00	696.00	1,611.00	0.00	7,289.00	18.10
571.00.10.0004 Program Assistant	48,360.00	0.00	4,039.50	0.00	44,320.50	8.35
571.00.10.0005 Park Steward	18,900.00	0.00	2,560.00	0.00	16,340.00	13.54
Total Salaries and Wages	143,744.00	5,822.00	89,141.50	0.00	54,602.50	62.01
571.00.20 Personnel Benefits						
571.00.20.0001 FICA	10,020.00	445.38	6,819.22	0.00	3,200.78	68.08
571.00.20.0002 L & I	1,600.00	91.84	914.36	0.00	685.64	57.15
571.00.20.0006 Health Insurance	19,460.00	0.00	0.00	0.00	19,460.00	0.00
571.00.20.0009 Unemployment	1,400.00	143.03	662.58	0.00	737.42	47.33
571.00.20.0012 PFML Premium Assessments	345.00	14.56	224.56	0.00	120.34	65.12
Total Personnel Benefits	31,845.00	694.93	8,620.82	0.00	23,224.18	27.07
571.00.31 Supplies						
571.00.31.0002 Office Supplies	900.00	0.00	59.05	0.00	840.95	6.56
571.00.31.0003 Computer Supplies	400.00	0.00	0.00	0.00	400.00	0.00
571.00.31.0004 Software	1,100.00	86.95	260.80	0.00	839.10	23.72
571.00.31.0007 Grounds - Sprinkler	0.00	0.00	0.00	0.00	0.00	0.00
571.00.31.0009 Janitorial Supplies	560.00	0.00	11.90	0.00	548.10	2.13
571.00.31.0013 Promotion Supplies	200.00	0.00	0.00	0.00	200.00	0.00
571.00.31.0019 Supplies - Other	2,100.00	0.00	2,035.91	0.00	64.09	96.95
571.00.31.0100 Athletic Supplies - General	5,000.00	0.00	2,833.38	0.00	2,066.62	58.67
Total Supplies	10,260.00	86.95	5,301.14	0.00	4,958.86	51.67

Expenditure Status Report

San Juan County

12/1/2021 through 12/31/2021

6501 Orcas Island Park and Rec District
 00 Orcas Island Park and Rec District

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Pct Used
571.00.35	Small Tools and Minor Equipment					
571.00.35.0002	Office Equipment	2,400.00	0.00	1,829.20	0.00	570.80 76.22
571.00.35.0003	Signage	500.00	0.00	0.00	0.00	500.00 0.00
571.00.35.0100	Athletic Equipment - General	8,000.00	0.00	0.00	8,000.00	0.00 0.00
	Total Small Tools and Minor Equipment	10,900.00	0.00	1,829.20	9,070.80	16.78
571.00.41	Professional Services					
571.00.41.0001	Professional Services	2,400.00	0.00	0.00	2,400.00	0.00 0.00
571.00.41.0002	Business Consulting	0.00	0.00	0.00	0.00	0.00 0.00
571.00.41.0003	Instructors	21,500.00	10,083.20	26,248.65	-4,748.65	122.09
571.00.41.0004	Website Development / Consulting	0.00	0.00	0.00	0.00	0.00 0.00
571.00.41.0006	Legal Services	3,000.00	0.00	843.84	2,156.16	28.13
571.00.41.0007	Accounting Services	1,400.00	383.25	1,235.35	164.64	88.24
571.00.41.0008	Print/Graphics Services	200.00	0.00	0.00	200.00	0.00 0.00
571.00.41.0009	Grounds - Mowing	0.00	0.00	0.00	0.00	0.00 0.00
571.00.41.0010	Grounds/Sprinkler	0.00	0.00	0.00	0.00	0.00 0.00
571.00.41.0011	Activity Coordinators	2,700.00	0.00	0.00	2,700.00	0.00 0.00
571.00.41.0014	Grounds - Design and New Installations	0.00	0.00	0.00	0.00	0.00 0.00
571.00.41.0015	WA State Auditors Fees	5,000.00	0.00	0.00	5,000.00	0.00 0.00
571.00.41.0019	Promotion	500.00	0.00	0.00	500.00	0.00 0.00
571.00.41.0020	Programs Brochures/Mailers	4,100.00	0.00	2,312.15	1,787.85	56.39
571.00.41.0100	Advertising	400.00	59.11	59.11	340.89	14.78
571.00.41.0101	Employment Advertising	200.00	0.00	0.00	200.00	0.00 0.00
571.00.41.0200	Program Subcontracting	0.00	0.00	0.00	0.00	0.00 0.00
571.00.41.0201	Teen Night / After School Programs	0.00	0.00	0.00	0.00	0.00 0.00
	Total Professional Services	41,400.00	10,525.55	30,699.11	10,700.89	74.15
571.00.42	Communication					
571.00.42.0001	Postage & Shipping	3,200.00	0.00	3,264.00	0.00	-64.00 102.00
571.00.42.0002	Website / Online Billing	1,200.00	32.48	1,197.09	0.00	2.91 99.76
571.00.42.0003	Printing / Graphics	0.00	0.00	0.00	0.00	0.00 0.00

Periods: 12 through 12

San Juan County

12/1/2021 through 12/31/2021

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Pct Used
6501 Orcas Island Park and Rec District						
00 Orcas Island Park and Rec District						
571.00.42.0004 Telephone/Internet	2,700.00	102.61	1,857.40	0.00	842.60	66.79
571.00.42.0005 Active Net Fees	200.00	0.00	0.00	0.00	200.00	0.00
Total Communication	7,300.00	135.09	6,316.48	0.00	981.51	86.55
571.00.43 Travel						
571.00.43.0010 Travel	700.00	0.00	50.00	0.00	650.00	7.14
Total Travel	700.00	0.00	50.00	0.00	650.00	7.14
571.00.45 Operating Rentals and Leases						
571.00.45.0002 Operating Rentals and Leases	6,940.00	589.00	6,993.00	0.00	-153.00	102.24
571.00.45.0100 Event Rental Fees	8,200.00	1,243.50	4,655.80	0.00	3,534.20	56.90
Total Operating Rentals and Leases	15,040.00	1,832.50	11,658.80	0.00	3,381.20	77.52
571.00.46 Insurance Premiums and Recoveries						
571.00.46.0001 Insurance Premiums and Recoveries	6,870.00	0.00	7,492.00	0.00	-622.00	109.05
Total Insurance Premiums and Recoveries	6,870.00	0.00	7,492.00	0.00	-622.00	109.05
571.00.47 Utility Services						
571.00.47.0010 Water	0.00	0.00	0.00	0.00	0.00	0.00
571.00.47.0011 Utility Services - Chem RR Svc.	4,935.00	520.00	4,310.00	0.00	625.00	87.34
571.00.47.0012 Utility Services - Water	5,020.00	0.00	439.56	0.00	4,580.45	8.76
571.00.47.0013 Sewer / Garbage	2,750.00	184.96	3,509.25	0.00	-759.25	127.61
571.00.47.0014 Utility Services - Electrical	1,850.00	145.89	1,787.59	0.00	62.41	96.63
Total Utility Services	14,555.00	850.85	10,046.39	0.00	4,508.61	69.02
571.00.48 Repairs and Maintenance						
571.00.48.0006 Grounds / Mowing	19,008.00	3,723.78	22,342.68	0.00	-3,334.68	117.54
571.00.48.0007 Grounds / Sprinkler Related	4,000.00	0.00	0.00	0.00	4,000.00	0.00
571.00.48.0008 Grounds / Gen. Water System Related	1,000.00	119.13	297.83	0.00	702.17	29.76
571.00.48.0010 Grounds Maintenance	6,400.00	276.17	4,427.93	0.00	1,972.07	69.19
571.00.48.0011 Grounds - Other	7,500.00	0.00	10,296.77	0.00	-2,796.77	137.29

Periods: 12 through 12

San Juan County
12/1/2021 through 12/31/2021

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Pct Used
6501 Orcas Island Park and Rec District						
00 Orcas Island Park and Rec District						
Total	37,908.00	4,119.09	37,365.21	0.00	542.79	98.57
571.00.49 Repairs and Maintenance						
571.00.49 Miscellaneous						
571.00.49.0002 Auditor Recording Fees	240.00	0.00	0.00	0.00	240.00	0.00
571.00.49.0003 Swimming Scholarships/Opportunities	0.00	0.00	0.00	0.00	0.00	0.00
571.00.49.0004 Ballo/Promo/Domains	10,000.00	0.00	0.00	0.00	10,000.00	0.00
571.00.49.0005 Staff Development and Training	2,700.00	0.00	0.00	0.00	2,700.00	0.00
571.00.49.0009 Other	4,940.00	0.00	52.56	0.00	4,887.44	1.08
571.00.49.0085 NSF Check Fees	0.00	0.00	0.00	0.00	0.00	0.00
Total	17,880.00	0.00	52.56	0.00	17,827.44	0.29
596.10.00 Educational & Recreational Activities						
596.10.00 Cash and Transfers						
596.10.00.0000 Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
599.30.00 Cash and Transfers						
599.30.00.0000 Sales Tax Reimburse	2,233.00	2,479.35	2,560.95	0.00	-327.95	114.69
Total	2,233.00	2,479.35	2,560.95	0.00	-327.95	114.69
591.71.70 Debt Service: Principal						
591.71.70.6721 Loan Principal Repayment	20,000.00	10,000.00	20,000.00	0.00	0.00	100.00
Total	20,000.00	10,000.00	20,000.00	0.00	0.00	100.00
592.71.80 Debt Service: Interest and Related Costs						
592.71.80.6721 Interest on GAP Loan	3,240.00	3,602.47	3,639.60	0.00	-599.60	118.51
Total	3,240.00	3,602.47	3,639.60	0.00	-599.60	118.51
592.71.84 Debt Issue Costs						

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Pct Used
6501	Orcas Island Park and Rec District					
00	Orcas Island Park and Rec District					
592.71.64.0000	Debt Issue Costs	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00
	Total	3,240.00	3,602.47	3,839.60	-599.60	118.51
594.71.63	Other Improvements					
594.71.63.0010	Park Improvements	25,000.00	0.00	23,176.20	0.00	1,823.60
	Total	25,000.00	0.00	23,176.20	0.00	1,823.60
594.71.64	Machinery and Equipment					
594.71.64.0002	Computer Equipment	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00
	Total	25,000.00	0.00	23,176.20	1,823.60	92.70

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01/20/2022 3:03PM
Periods: 12 through 12

Expenditure Status Report

San Juan County
12/1/2021 through 12/31/2021

6501	Orcas Island Park and Rec District							
Total	Orcas Island Park and Rec District	604,208.00	40,148.78	258,151.97	0.00	348,054.03	42.73	
