

**SOUTH WHIDBEY PARKS AND RECREATION DISTRICT
BUDGET/ACTUAL REPORT**

JANUARY - AUGUST 2017

		Actual	Budgeted	\$ Difference	Notes
Revenue					
Taxes					
4-2110	Property taxes - M & O	\$422,304.89	\$418,093.00	\$4,211.89	
4-2111	Compensating Tax	\$0.00	\$0.00	\$0.00	
4-2200	Timber excise taxes	\$601.86	\$400.00	\$201.86	
	Total Taxes	\$422,906.75	\$418,493.00	\$4,413.75	
Other Revenue					
4-8001	Concession income	\$280.00	\$300.00	(\$20.00)	
4-8003	Park Facility Rental	\$4,047.96	\$5,350.00	(\$1,302.04)	
4-8005	Other Revenue	\$61.95	\$500.00	(\$438.05)	
4-8006	Interest from M & O	\$1,429.50	\$430.00	\$999.50	
4-8008	Interest from Reserve Fund	\$1,176.63	\$400.00	\$776.63	
4-8014	Equipment Rental	\$0.00	\$0.00	\$0.00	
4-8100	Scholarship Donations	\$139.00	\$200.00	(\$61.00)	
4-1002	Advertising	\$50.00	\$90.00	(\$40.00)	
	Total Other Revenue	\$7,185.04	\$7,270.00	(\$84.96)	
Administration					
Expenses					
6-1010	Wages - Director	\$55,140.00	\$55,140.64	\$0.64	
6-1012	Wages - Administrator	\$36,082.72	\$36,082.64	(\$0.08)	
6-2010	Maintenance Supervisor	\$46,937.28	\$46,937.28	\$0.00	
6-2012	Maintenance Wages - PT	\$55,667.69	\$55,738.68	\$70.99	
6-4010	Programs Wages - FT	\$37,661.28	\$37,661.28	\$0.00	
6-1201	FICA District's Share	\$3,796.47	\$3,336.00	(\$460.47)	
6-1202	WA SUI	\$554.29	\$720.00	\$165.71	
6-1203	Industrial Ins	\$9,477.62	\$11,400.00	\$1,922.38	
6-1204	Health Ins	\$28,689.06	\$28,318.68	(\$370.38)	
6-1205	Retirement	\$26,068.11	\$26,136.00	\$67.89	
6-1207	Dental Ins	\$2,859.00	\$2,922.00	\$63.00	
6-1208	B&O Tax	\$1,727.30	\$1,000.00	(\$727.30)	
6-1209	Deferred Comp - Employer	\$14,089.20	\$14,356.68	\$267.48	
6-1301	Accounting Service	\$2,100.00	\$2,300.00	\$200.00	
6-1302	Legal Service	\$0.00	\$500.00	\$500.00	
6-1303	Professional Service	\$0.00	\$1,500.00	\$1,500.00	
6-1426	Fire & Liability Insurance	\$91.00	\$18,585.00	\$18,494.00	
6-1427	State Audit	\$0.00	\$0.00	\$0.00	
6-1428	Election Costs	\$0.00	\$0.00	\$0.00	
6-1429	Building Lease	\$4,000.00	\$4,000.00	\$0.00	
6-1530	Office & Photo Supplies	\$2,919.24	\$4,000.00	\$1,080.76	
6-1531	Dues & Publications	\$899.00	\$776.00	(\$123.00)	
6-1532	Print & Advertising	\$0.00	\$400.00	\$400.00	
6-1533	Uniforms	\$0.00	\$500.00	\$500.00	
6-1540	Postage	\$158.06	\$200.00	\$41.94	
6-1541	Telephone	\$4,571.77	\$5,650.00	\$1,078.23	
6-1550	Travel & Vehicle Allowance	\$904.87	\$850.00	(\$54.87)	
6-1552	Conferences & Training	\$1,723.75	\$600.00	(\$1,123.75)	
6-1660	Misc Fees & Charges	\$3,901.62	\$3,900.00	(\$1.62)	
6-1690	Computer Equip & Supplies	\$3,991.98	\$5,600.00	\$1,608.02	
6-1691	Office Equipment	\$0.00	\$1,500.00	\$1,500.00	

		Actual	Budgeted	\$ Difference	Notes
6-1692	Volunteer Recognition	\$0.00	\$250.00	\$250.00	
	Total Administration	\$344,011.31	\$370,860.88	\$26,849.57	
Miscellaneous Costs					
6-8006	Investment Fee Operations Fund	\$68.73	\$35.00	(\$33.73)	
6-8008	Investment Fees Reserve Fund	\$56.11	\$29.00	(\$27.11)	
	Total Miscellaneous Costs	\$124.84	\$64.00	(\$60.84)	
Programs					
Misc. Program Expenses					
6-4532	Print & Advertising	\$532.20	\$800.00	\$267.80	
6-4534	Program Equipment & Supplies	\$30.00	\$800.00	\$770.00	
6-4570	Scholarship Expense	\$745.00	\$375.00	(\$370.00)	
	Total Misc. Program Expenses	\$1,307.20	\$1,975.00	\$667.80	
Adult Sports					
4-4114	Adult Softball League - R	\$3,750.00	\$4,500.00	(\$750.00)	
6-4114	Adult Softball League - E	\$1,238.31	\$3,220.00	(\$1,981.69)	
	Adult Softball League - Total	\$2,511.69	\$1,280.00	\$1,231.69	
4-4116	Golf - R	\$238.00	\$300.00	(\$62.00)	
6-4116	Golf - E	\$190.40	\$240.00	\$49.60	
	Golf - Total	\$47.60	\$60.00	(\$12.40)	
4-4118	Adult Sailing - R	\$3,490.00	\$4,500.00	(\$1,010.00)	
6-4118	Adult Sailing - E	\$2,760.00	\$3,560.00	(\$800.00)	
	Adult Sailing - Total	\$730.00	\$940.00	(\$1,810.00)	
4-4129	Miscellaneous Adult Sports - R	\$320.00	\$500.00	\$180.00	
6-4129	Miscellaneous Adult Sports - E	\$0.00	\$400.00	\$400.00	
	Miscellaneous Adult Sports - Total	\$320.00	\$100.00	(\$220.00)	
	Adult Sports - R	\$7,798.00	\$9,800.00	(\$2,002.00)	
	Adult Sports - E	\$4,188.71	\$7,420.00	\$3,231.29	
	Adult Sports - Total	\$3,609.29	\$2,380.00	\$1,229.29	
Teens/Youth Sports					
4-4131	Tennis Classes - R	\$3,840.00	\$3,350.00	\$490.00	
6-4131	Tennis Classes - E	\$2,956.00	\$2,900.00	(\$56.00)	
	Tennis Classes - Total	\$884.00	\$450.00	\$434.00	
4-4132	Youth Basketball - R	\$3,643.00	\$2,500.00	\$1,143.00	
6-4132	Youth Basketball - E	\$5,859.72	\$8,291.00	\$2,431.28	
	Youth Basketball - Total	(\$2,216.72)	(\$5,791.00)	(\$1,288.28)	
4-4133	Contract Sports - R	\$316.00	\$700.00	(\$384.00)	
6-4133	Contract Sports - E	\$0.00	\$0.00	\$0.00	
	Contract Sports - Total	\$316.00	\$700.00	(\$384.00)	
4-4135	Falcon Programs - R	\$1,050.00	\$1,250.00	(\$200.00)	
6-4135	Falcon Programs - E	\$840.00	\$1,000.00	\$160.00	
	Falcon Programs - Total	\$210.00	\$250.00	(\$40.00)	
4-4136	Indoor Soccer - R	\$315.00	\$450.00	(\$135.00)	
6-4136	Indoor Soccer - E	\$432.00	\$500.00	(\$68.00)	
	Indoor Soccer - Total	(\$117.00)	(\$50.00)	(\$67.00)	
4-4138	Youth Baseball - R	\$1,051.90	\$2,000.00	(\$948.10)	
6-4138	Youth Baseball - E	\$825.60	\$1,600.00	(\$774.40)	
	Youth Baseball - Total	\$226.30	\$400.00	(\$173.70)	
4-4139	Dodgeball - R	(\$40.00)	\$0.00	(\$40.00)	
6-4139	Dodgeball - E	\$0.00	\$0.00	\$0.00	
	Dodgeball - Total	(\$40.00)	\$0.00	(\$40.00)	
4-4140	Youth Running - R	\$1,275.00	\$0.00	\$1,275.00	
6-4140	Youth Running - E	\$1,200.00	\$0.00	(\$1,200.00)	
	Youth Running - Total	\$75.00	\$0.00	\$75.00	

		Actual	Budgeted	\$ Difference	Notes
4-4263	Archery - R	\$3,010.00	\$3,200.00	(\$190.00)	
6-4263	Archery - E	<u>\$2,818.00</u>	<u>\$2,580.00</u>	<u>(\$238.00)</u>	
	Archery - Total	\$192.00	\$620.00	(\$428.00)	
	Teens/Youth Sports - R	\$14,460.90	\$13,450.00	\$1,010.90	
	Teens/Youth Sports - E	<u>\$14,931.32</u>	<u>\$16,871.00</u>	<u>\$1,939.68</u>	
	Teens/Youth Sports - Total	(\$470.42)	(\$3,421.00)	\$2,950.58	
Other - Sports					
4-4191	Triathlon - R	\$19,984.00	\$20,550.00	(\$566.00)	
6-4191	Triathlon - E	<u>\$10,410.27</u>	<u>\$15,040.00</u>	<u>\$4,629.73</u>	
	Triathlon - Total	\$9,573.73	\$5,510.00	\$4,063.73	
4-4192	Chum Run - R	\$3,352.60	\$3,500.00	(\$147.40)	
6-4192	Chum Run - E	<u>\$1,646.26</u>	<u>\$2,600.00</u>	<u>\$953.74</u>	
	Chum Run - Total	\$1,706.34	\$900.00	\$806.34	
4-4199	Other Sports - R	\$2,044.20	\$2,200.00	(\$155.80)	Polar Bear Dive
6-4199	Other Sports - E	<u>\$2,530.04</u>	<u>\$2,200.00</u>	<u>(\$330.04)</u>	
	Other Sports - Total	(\$485.84)	\$0.00	(\$485.84)	
4-4264	Aquatics - R	\$25,230.80	\$25,000.00	\$230.80	
6-4264	Aquatics - E	<u>\$20,685.20</u>	<u>\$20,845.00</u>	<u>\$159.80</u>	
	Aquatics - Total	\$4,545.60	\$4,155.00	\$390.60	
4-4265	Skimboarding - R	\$3,388.50	\$3,500.00	(\$111.50)	
6-4265	Skimboarding - E	<u>\$0.00</u>	<u>\$2,400.00</u>	<u>\$2,400.00</u>	
	Skimboarding - Total	\$3,388.50	\$1,100.00	\$2,288.50	
4-4266	Youth Sailing - R	\$7,350.00	\$6,500.00	\$850.00	
6-4266	Youth Sailing - E	<u>\$5,880.00</u>	<u>\$5,200.00</u>	<u>(\$680.00)</u>	
	Youth Sailing - Total	\$1,470.00	\$1,300.00	\$170.00	
4-4267	Paddle Sports - R	\$2,560.00	\$1,000.00	\$1,560.00	Canoeing
6-4267	Paddle Sports - E	<u>\$2,032.00</u>	<u>\$800.00</u>	<u>(\$1,232.00)</u>	
	Paddle Sports - Total	\$528.00	\$200.00	\$328.00	
	Other - Sports - R	\$63,910.10	\$62,250.00	\$1,660.10	
	Other - Sports - E	<u>\$43,183.77</u>	<u>\$49,085.00</u>	<u>\$5,901.23</u>	
	Other - Sports - Total	\$20,726.33	\$13,165.00	\$7,561.33	
General					
4-4291	Dog Nosework - R	\$14,942.25	\$12,700.00	\$2,242.25	
6-4291	Dog Nosework - E	<u>\$8,960.00</u>	<u>\$8,000.00</u>	<u>(\$960.00)</u>	
	Dog Nosework - Total	\$5,982.25	\$4,700.00	\$1,282.25	
4-4259	Model Rockets - R	\$340.00	\$800.00	(\$460.00)	
6-4259	Model Rockets - E	<u>\$200.00</u>	<u>\$400.00</u>	<u>\$200.00</u>	
	Model Rockets - Total	\$140.00	\$400.00	(\$260.00)	
4-4282	Cultural Youth Programs - R	\$7,670.00	\$3,500.00	\$4,170.00	
6-4282	Cultural Youth Programs - E	<u>\$3,040.00</u>	<u>\$2,800.00</u>	<u>(\$240.00)</u>	
	Cultural Youth Programs - Total	\$4,630.00	\$700.00	\$3,930.00	
4-4253	Play Gym - R	\$360.00	\$0.00	\$360.00	
6-4253	Play Gym - E	<u>\$171.07</u>	<u>\$0.00</u>	<u>(\$171.07)</u>	
	Play Gym - Total	\$188.93	\$0.00	\$188.93	
4-4254	Ski Bus - R	\$0.00	\$1,000.00	(\$1,000.00)	
6-4254	Ski Bus - E	<u>\$0.00</u>	<u>\$10,876.00</u>	<u>\$10,876.00</u>	
	Ski Bus - Total	\$0.00	(\$9,876.00)	(\$9,876.00)	
	General - R	\$23,312.25	\$18,000.00	\$5,312.25	
	General - E	<u>\$12,371.07</u>	<u>\$22,076.00</u>	<u>\$9,704.93</u>	
	General - Total	\$10,941.18	(\$4,076.00)	\$15,017.18	
Special Cultural Events					
4-4292	Concerts - R	\$700.00	\$1,000.00	(\$300.00)	
6-4292	Concerts - E	<u>\$1,950.00</u>	<u>\$2,100.00</u>	<u>\$150.00</u>	
	Concerts - Total	(\$1,250.00)	(\$1,100.00)	(\$150.00)	

		Actual	Budgeted	\$ Difference	Notes
4-4293	Music Together - R	\$140.00	\$2,600.00	(\$2,460.00)	
6-4293	Music Together - E	\$0.00	\$1,000.00	\$1,000.00	
	Music Together - Total	\$140.00	\$1,600.00	(\$1,460.00)	
4-4296	New Program Directions - R	\$0.00	\$7,400.00	\$7,400.00	
6-4296	New Program Directions - E	\$0.00	\$4,374.00	\$4,374.00	
	New Program Directions - Total	\$0.00	\$3,026.00	\$3,026.00	
4-4296	Guitar - R	\$690.00	\$0.00	\$690.00	
6-4296	Guitar - E	\$680.00	\$0.00	\$680.00	
	Guitar - Total	\$10.00	\$0.00	\$10.00	
4-4296	Zentangle - R	\$170.00	\$0.00	\$170.00	
6-4296	Zentangle - E	\$272.00	\$0.00	\$272.00	
	Zentangle - Total	(\$102.00)	\$0.00	(\$102.00)	
4-4296	Clam Digging - R	\$249.20	\$0.00	\$249.20	
6-4296	Clam Digging - E	\$162.63	\$0.00	\$162.63	
	Clam Digging - Total	\$86.57	\$0.00	\$86.57	
4-4296	Open Gym - R	\$130.00	\$0.00	\$130.00	
6-4296	Open Gym - E	\$0.00	\$0.00	\$0.00	
	Open Gym - Total	\$130.00	\$0.00	\$130.00	
4-4296	Sloth Army Running - R	\$105.00	\$0.00	\$105.00	
6-4296	Sloth Army Running - E	\$0.00	\$0.00	\$0.00	
	Sloth Army Running - Total	\$105.00	\$0.00	\$105.00	
4-4296	Adult Earth Skills - R	\$20.00	\$0.00	\$20.00	
6-4296	Adult Earth Skills - E	\$0.00	\$0.00	\$0.00	
	Adult Earth Skills - Total	\$20.00	\$0.00	\$20.00	
4-4296	First Aid - R	\$465.00	\$0.00	\$465.00	
6-4296	First Aid - E	\$364.00	\$0.00	\$364.00	
	First Aid - Total	\$101.00	\$0.00	\$101.00	
4-4296	Kids Magical Night Out - R	(\$20.00)	\$0.00	(\$20.00)	
6-4296	Kids Magical Night Out - E	\$0.00	\$0.00	\$0.00	
	Kids Magical Night Out - Total	(\$20.00)	\$0.00	(\$20.00)	
4-4296	Underwater Robotics/Workshop - R	\$1,956.00	\$0.00	\$1,956.00	
6-4296	Underwater Robotics/Workshop - E	\$1,576.00	\$0.00	\$1,576.00	
	Underwater Robotics/Workshop -Total	\$380.00	\$0.00	\$380.00	
4-4296	Oyster Gardening - R	\$253.00	\$0.00	\$253.00	
6-4296	Oyster Gardening - E	\$0.00	\$0.00	\$0.00	
	Oyster Gardening - Total	\$253.00	\$0.00	\$253.00	
4-4296	Outdoor Navigation - R	\$102.00	\$0.00	\$102.00	
6-4296	Outdoor Navigation - E	\$0.00	\$0.00	\$0.00	
	Outdoor Navigation - Total	\$102.00	\$0.00	\$102.00	
4-4296	Zookeeper Fitness - R	\$36.00	\$0.00	\$36.00	
6-4296	Zookeeper Fitness - E	\$64.00	\$0.00	\$64.00	
	Zookeeper Fitness - Total	(\$28.00)	\$0.00	(\$28.00)	
4-4296	Ultimate Frisbee - R	\$90.00	\$0.00	\$90.00	
6-4296	Ultimate Frisbee - E	\$20.00	\$0.00	\$20.00	
	Ultimate Frisbee - Total	\$70.00	\$0.00	\$70.00	
4-4296	Sign Language - R	\$150.00	\$0.00	\$150.00	
6-4296	Sign Language - E	\$120.00	\$0.00	\$120.00	
	Sign Language - Total	\$30.00	\$0.00	\$30.00	
4-4298	Special Events - R	\$4,390.00	\$4,500.00	(\$110.00)	Daddy/Daughter Ball &
6-4298	Special Events - E	\$1,504.87	\$3,450.00	\$1,945.13	Mother/Son Day
	Special Events - Total	\$2,885.13	\$1,050.00	\$1,835.13	
	Special Cultural Events - R	\$9,626.20	\$15,500.00	(\$5,873.80)	
	Special Cultural Events - E	\$6,713.50	\$10,924.00	\$4,210.50	
	Special Cultural Events - Total	\$2,912.70	\$4,576.00	(\$1,663.30)	
	TOTAL PROGRAM REVENUE	\$119,107.45	\$119,000.00	\$107.45	
	TOTAL PROGRAM EXPENSE	\$82,695.57	\$108,351.00	\$25,655.43	
	TOTAL PROGRAMS	\$36,411.88	\$10,649.00	\$25,762.88	

	Actual	Budgeted	\$ Difference	Notes
* R = Revenue, **E = Expense				
Maintenance				
Maintenance O & M				
6-2303	Professional Service	\$896.78	\$500.00	(\$396.78)
6-2331	Dues & Publications	\$0.00	\$100.00	\$100.00
6-2434	Gas & Lube Products	\$3,853.23	\$6,650.00	\$2,796.77
6-2436	Safety Gear	\$146.73	\$500.00	\$353.27
6-2550	Travel & Vehicle Allowance	\$320.85	\$300.00	(\$20.85)
6-2581	Garden Maint & Hort	\$747.84	\$1,000.00	\$252.16
6-2582	Irrg & Plumb Supplies	\$3,244.07	\$3,000.00	(\$244.07)
6-2583	Sport Field Supplies	\$10,037.94	\$8,500.00	(\$1,537.94)
6-2584	Misc Bld Repair	\$1,677.43	\$3,400.00	\$1,722.57
6-2585	Park Bld Maint/Jan Supp	\$4,514.80	\$4,600.00	\$85.20
6-2586	Fertilizer & Turf	\$12,431.13	\$10,700.00	(\$1,731.13)
6-2610	Playground Maintenance	\$1,032.66	\$100.00	(\$932.66)
6-2647	Refuse Removal	\$4,204.68	\$4,333.36	\$128.68
6-2649	Electrical Utilities	\$10,456.07	\$10,400.00	(\$56.07)
6-2650	Alarm System Monitoring	\$391.36	\$404.32	\$12.96
6-2652	Conferences & Training	\$0.00	\$0.00	\$0.00
6-2670	Road & Trail Maintenance	\$1,620.03	\$3,500.00	\$1,879.97
6-2680	Water System Maintenance	\$966.60	\$950.00	(\$16.60)
6-2690	Septic	\$767.42	\$3,200.00	\$2,432.58
6-2760	Contract Services	\$2,683.20	\$3,000.00	\$316.80
6-2880	Veh & Mach Repair/Parts	\$1,952.88	\$2,750.00	\$797.12
6-2881	Veh/Mach In-shop Repair	\$2,925.49	\$4,500.00	\$1,574.51
6-2901	Misc Equip Rental	\$103.37	\$450.00	\$346.63
6-2902	Misc. Equipment/Tools	\$544.92	\$400.00	(\$144.92)
6-2904	Vandalism Repair	\$0.00	\$1,000.00	\$1,000.00
6-2905	Sign/Art Work Maintenance	\$0.00	\$250.00	\$250.00
6-2906	Trustland Trails	\$0.00	\$200.00	\$200.00
6-2907	Lakes	\$43.46	\$500.00	\$456.54
	Total Maintenance O & M	\$65,562.94	\$75,187.68	\$9,624.74
Capital				
	Capital Equipment/Projects	\$0.00	\$8,750.00	\$8,750.00
	Project Account Expenses	\$21,300.14	\$0.00	(\$21,300.14)
	Truck Loan Payment	\$5,252.94	\$5,252.94	\$0.00
	Property Payment	\$14,398.09	\$14,398.09	\$0.00
	Capital Loan Payments	\$41,281.00	\$41,281.00	\$0.00
	Total Capital	\$82,232.17	\$69,682.03	(\$12,550.14)
Transfers				
6-8004	Transfer to Project Fund from M&O	\$0.00	\$0.00	\$0.00
6-8010	Transfer to Reserve Fund from M&O	\$3,192.00	\$3,192.00	\$0.00
	TOTAL REVENUE/TRANSFERS IN	\$549,199.24	\$544,763.00	\$4,436.24
	TOTAL EXPENSES/TRANSFERS OUT	\$577,818.83	\$627,337.59	\$49,518.76
		(\$28,619.59)	(\$82,574.59)	\$53,955.00

Actual Budgeted \$ Difference Notes

<i>FUND BALANCES as of August 31, 2017</i>	
M&O FUND	\$279,397.36
RESERVE FUND	\$208,126.03
CAPITAL FUND	\$500.64
BOND FUND	\$174,858.22
PROPERTY FUND	\$18,973.16
TOTAL	\$681,855.41