

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

**JANUARY - MARCH 2018**

		Actual	Budgeted	\$ Difference	Notes
<b>Revenue</b>					
Taxes					
4-2110	Property taxes - M & O	\$72,270.85	\$81,700.00	(\$9,429.15)	
4-2111	Compensating Tax	\$0.00	\$0.00	\$0.00	
4-2200	Timber excise taxes	\$0.00	\$0.00	\$0.00	
	<b>Total Taxes</b>	<b>\$72,270.85</b>	<b>\$81,700.00</b>	<b>(\$9,429.15)</b>	
Other Revenue					
4-8001	Concession income	\$0.00	\$0.00	\$0.00	
4-8003	Park Facility Rental	\$355.00	\$140.00	\$215.00	
4-8005	Other Revenue	\$4.81	\$0.00	\$4.81	
4-8006	Interest from M & O	\$713.49	\$300.00	\$413.49	
4-8008	Interest from Reserve Fund	\$792.96	\$250.00	\$542.96	
4-8014	Equipment Rental	\$0.00	\$0.00	\$0.00	
4-8100	Scholarship Donations	\$35.00	\$0.00	\$35.00	
4-1002	Advertising	\$0.00	\$0.00	\$0.00	
	<b>Total Other Revenue</b>	<b>\$1,901.26</b>	<b>\$690.00</b>	<b>\$1,211.26</b>	
<b>Administration</b>					
Expenses					
6-1010	Wages - Director	\$21,766.50	\$21,766.22	(\$0.28)	
6-1012	Wages - Administrator	\$13,828.74	\$13,783.74	(\$45.00)	
6-2010	Maintenance Supervisor	\$18,528.48	\$18,528.28	(\$0.20)	
6-2012	Maintenance Wages - PT	\$21,681.47	\$21,916.50	\$235.03	
6-4010	Programs Wages - FT	\$14,866.74	\$14,866.78	\$0.04	
6-1201	FICA District's Share	\$1,604.85	\$1,367.20	(\$237.65)	
6-1202	WA SUI	\$232.66	\$210.00	(\$22.66)	
6-1203	Industrial Ins	\$2,981.80	\$3,800.00	\$818.20	
6-1204	Health Ins	\$11,277.36	\$11,277.36	\$0.00	
6-1205	Retirement	\$11,297.55	\$11,310.28	\$12.73	
6-1207	Dental Ins	\$1,070.10	\$1,102.22	\$32.12	
6-1208	B&O Tax	\$405.16	\$400.00	(\$5.16)	
6-1209	Deferred Comp - Employer	\$5,515.33	\$5,636.25	\$120.92	
6-1301	Accounting Service	\$0.00	\$0.00	\$0.00	
6-1302	Legal Service	\$0.00	\$0.00	\$0.00	
6-1303	Professional Service	\$0.00	\$500.00	\$500.00	
6-1426	Fire & Liability Insurance	\$0.00	\$0.00	\$0.00	
6-1427	State Audit	\$0.00	\$7,000.00	\$7,000.00	
6-1428	Election Costs	\$0.00	\$0.00	\$0.00	
6-1429	Building Lease	\$1,002.66	\$1,002.66	\$0.00	
6-1530	Office & Photo Supplies	\$946.55	\$1,300.00	\$353.45	
6-1531	Dues & Publications	\$164.00	\$250.00	\$86.00	
6-1532	Print & Advertising	\$0.00	\$0.00	\$0.00	
6-1533	Uniforms	\$0.00	\$0.00	\$0.00	
6-1535	Contracted Services	\$1,006.20	\$1,006.20	\$0.00	
6-1540	Postage	\$50.40	\$55.00	\$4.60	
6-1541	Telephone	\$2,677.63	\$2,750.00	\$72.37	
6-1543	Propane	\$995.62	\$1,100.00	\$104.38	
6-1550	Travel & Vehicle Allowance	\$292.66	\$450.00	\$157.34	
6-1552	Conferences & Training	\$462.44	\$500.00	\$37.56	
6-1660	Misc Fees & Charges	\$1,420.83	\$1,250.00	(\$170.83)	

		Actual	Budgeted	\$ Difference	Notes
6-1690	Computer Equip & Supplies	\$927.80	\$850.00	(\$77.80)	
6-1691	Office Equipment	\$0.00	\$0.00	\$0.00	
6-1692	Volunteer Recognition	\$0.00	\$0.00	\$0.00	
	<b>Total Administration</b>	<b>\$135,003.53</b>	<b>\$143,978.69</b>	<b>\$8,975.16</b>	

Miscellaneous Costs

6-8006	Investment Fee Operations Fund	\$38.54	\$17.00	(\$21.54)	
6-8008	Investment Fees Reserve Fund	\$29.32	\$16.00	(\$13.32)	
	<b>Total Miscellaneous Costs</b>	<b>\$67.86</b>	<b>\$33.00</b>	<b>(\$34.86)</b>	

**Programs**

Misc. Program Expenses

6-4532	Print & Advertising	\$100.53	\$195.66	\$95.13	
6-4534	Program Equipment & Supplies	\$0.00	\$250.00	\$250.00	
6-4570	Scholarship Expense	\$197.50	\$180.00	(\$17.50)	
	<b>Total Misc. Program Expenses</b>	<b>\$298.03</b>	<b>\$625.66</b>	<b>\$327.63</b>	

Teens/Youth Sports

4-4131	Tennis Classes - R	\$0.00	\$0.00	\$0.00	
6-4131	Tennis Classes - E	\$0.00	\$0.00	\$0.00	
	Tennis Classes - Total	\$0.00	\$0.00	\$0.00	
4-4132	Youth Basketball - R	\$2,170.00	\$1,000.00	\$1,170.00	
6-4132	Youth Basketball - E	\$6,167.04	\$6,300.00	\$132.96	
	Youth Basketball - Total	(\$3,997.04)	(\$5,300.00)	\$1,037.04	
4-4136	Indoor Soccer - R	\$420.00	\$300.00	\$120.00	
6-4136	Indoor Soccer - E	\$336.00	\$350.00	(\$14.00)	
	Indoor Soccer - Total	\$84.00	(\$50.00)	\$134.00	
4-4140	Youth Running - R	(\$100.00)	\$0.00	(\$100.00)	
6-4140	Youth Running - E	\$0.00	\$0.00	\$0.00	
	Youth Running - Total	(\$100.00)	\$0.00	(\$100.00)	
4-4263	Archery - R	\$260.00	\$730.00	(\$470.00)	
6-4263	Archery - E	\$0.00	\$0.00	\$0.00	
	Archery - Total	\$260.00	\$730.00	(\$470.00)	
	<b>Teens/Youth Sports - R</b>	<b>\$2,750.00</b>	<b>\$2,030.00</b>	<b>\$720.00</b>	
	<b>Teens/Youth Sports - E</b>	<b>\$6,503.04</b>	<b>\$6,650.00</b>	<b>\$146.96</b>	
	<b>Teens/Youth Sports - Total</b>	<b>(\$3,753.04)</b>	<b>(\$4,620.00)</b>	<b>\$866.96</b>	

Other - Sports

4-4191	Triathlon - R	\$3,495.00	\$2,570.00	\$925.00	
6-4191	Triathlon - E	\$41.24	\$100.00	\$58.76	
	Triathlon - Total	\$3,453.76	\$2,470.00	\$983.76	
4-4199	Other Sports - R	\$1,895.00	\$1,850.00	\$45.00	
6-4199	Other Sports - E	\$1,256.30	\$2,530.00	\$1,273.70	
	Other Sports - Total	\$638.70	(\$680.00)	\$1,318.70	
4-4266	Youth Sailing - R	\$0.00	\$0.00	\$0.00	
6-4266	Youth Sailing - E	\$20.00	\$0.00	(\$20.00)	
	Youth Sailing - Total	(\$20.00)	\$0.00	(\$20.00)	
	<b>Other - Sports - R</b>	<b>\$5,390.00</b>	<b>\$4,420.00</b>	<b>\$970.00</b>	
	<b>Other - Sports - E</b>	<b>\$1,317.54</b>	<b>\$2,630.00</b>	<b>\$1,312.46</b>	
	<b>Other - Sports - Total</b>	<b>\$4,072.46</b>	<b>\$1,790.00</b>	<b>\$2,282.46</b>	

Polar Bear Dive

General

4-4291	Dog Nosework - R	\$7,465.00	\$4,000.00	\$3,465.00	
6-4291	Dog Nosework - E	\$3,857.99	\$2,400.00	(\$1,457.99)	
	Dog Nosework - Total	\$3,607.01	\$1,600.00	\$2,007.01	
	<b>General - R</b>	<b>\$7,465.00</b>	<b>\$4,000.00</b>	<b>\$3,465.00</b>	
	<b>General - E</b>	<b>\$3,857.99</b>	<b>\$2,400.00</b>	<b>(\$1,457.99)</b>	
	<b>General - Total</b>	<b>\$3,607.01</b>	<b>\$1,600.00</b>	<b>\$2,007.01</b>	

		Actual	Budgeted	\$ Difference	Notes
Special Cultural Events					
4-4292	Concerts - R	\$0.00	\$0.00	\$0.00	
6-4292	Concerts - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Concerts - Total	\$0.00	\$0.00	\$0.00	
4-4293	Music Together - R	(\$1,380.00)	\$0.00	(\$1,380.00)	
6-4293	Music Together - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Music Together - Total	(\$1,380.00)	\$0.00	(\$1,380.00)	
4-4296	New Program Directions - R	\$0.00	\$2,500.00	\$2,500.00	
6-4296	New Program Directions - E	<u>\$0.00</u>	<u>\$2,800.00</u>	<u>\$2,800.00</u>	
	New Program Directions - Total	\$0.00	(\$300.00)	(\$300.00)	
4-4296	Barn Hunt Workshop - R	\$300.00	\$0.00	\$300.00	
6-4296	Barn Hunt Workshop - E	<u>\$300.00</u>	<u>\$0.00</u>	<u>\$300.00</u>	
	Barn Hunt Workshop - Total	\$0.00	\$0.00	\$0.00	
4-4296	Zentangle - R	\$0.00	\$0.00	\$0.00	
6-4296	Zentangle - E	<u>\$192.00</u>	<u>\$0.00</u>	<u>\$192.00</u>	
	Zentangle - Total	(\$192.00)	\$0.00	(\$192.00)	
4-4296	Clam Digging - R	\$202.40	\$0.00	\$202.40	
6-4296	Clam Digging - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Clam Digging - Total	\$202.40	\$0.00	\$202.40	
4-4296	Canine Good Citizen - R	\$800.00	\$0.00	\$800.00	
6-4296	Canine Good Citizen - E	<u>\$720.00</u>	<u>\$0.00</u>	<u>\$720.00</u>	
	Canine Good Citizen - Total	\$80.00	\$0.00	\$80.00	
4-4296	Canine Sports Sampler - R	\$1,600.00	\$0.00	\$1,600.00	
6-4296	Canine Sports Sampler - E	<u>\$640.00</u>	<u>\$0.00</u>	<u>\$640.00</u>	
	Canine Sports Sampler - Total	\$960.00	\$0.00	\$960.00	
4-4296	Magician Classes - R	\$300.00	\$0.00	\$300.00	
6-4296	Magician Classes - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Magician Classes - Total	\$300.00	\$0.00	\$300.00	
4-4296	Open Gym - R	\$100.00	\$0.00	\$100.00	
6-4296	Open Gym - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Open Gym - Total	\$100.00	\$0.00	\$100.00	
4-4296	Pickleball - R	\$1,306.50	\$0.00	\$1,306.50	
6-4296	Pickleball - E	<u>\$338.37</u>	<u>\$0.00</u>	<u>\$338.37</u>	
	Pickleball - Total	\$968.13	\$0.00	\$968.13	
4-4296	Reactive Dog Clinic - R	\$1,300.00	\$0.00	\$1,300.00	
6-4296	Reactive Dog Clinic - E	<u>\$420.00</u>	<u>\$0.00</u>	<u>\$420.00</u>	
	Reactive Dog Clinic -Total	\$880.00	\$0.00	\$880.00	
4-4296	Junior Cheer - R	\$80.00	\$0.00	\$80.00	
6-4296	Junior Cheer - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Junior Cheer - Total	\$80.00	\$0.00	\$80.00	
4-4296	Oyster Gardening - R	\$92.00	\$0.00	\$92.00	
6-4296	Oyster Gardening - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Oyster Gardening - Total	\$92.00	\$0.00	\$92.00	
4-4296	Sloth Army Runners - R	\$25.00	\$0.00	\$25.00	
6-4296	Sloth Army Runners - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Sloth Army Runners - Total	\$25.00	\$0.00	\$25.00	
4-4298	Special Events - R	\$5,140.00	\$4,500.00	\$640.00	Daddy/Daughter Ball &
6-4298	Special Events - E	<u>\$1,753.55</u>	<u>\$3,000.00</u>	<u>\$1,246.45</u>	Mother/Son Day
	Special Events - Total	\$3,386.45	\$1,500.00	\$1,886.45	
	<b>Special Cultural Events - R</b>	<b>\$9,865.90</b>	<b>\$7,000.00</b>	<b>\$2,865.90</b>	
	<b>Special Cultural Events - E</b>	<b>\$4,363.92</b>	<b>\$5,800.00</b>	<b>\$1,436.08</b>	
	<b>Special Cultural Events - Total</b>	<b>\$5,501.98</b>	<b>\$1,200.00</b>	<b>\$4,301.98</b>	
	<b>TOTAL PROGRAM REVENUE</b>	<b>\$25,470.90</b>	<b>\$17,450.00</b>	<b>\$8,020.90</b>	
	<b>TOTAL PROGRAM EXPENSE</b>	<b>\$16,340.52</b>	<b>\$18,105.66</b>	<b>\$1,765.14</b>	
	<b>TOTAL PROGRAMS</b>	<b>\$9,130.38</b>	<b>(\$655.66)</b>	<b>\$9,786.04</b>	

	Actual	Budgeted	\$ Difference	Notes
* R = Revenue, **E = Expense				
<b>Maintenance</b>				
Maintenance O & M				
6-2303	Professional Service	\$0.00	\$0.00	\$0.00
6-2331	Dues & Publications	\$0.00	\$0.00	\$0.00
6-2434	Gas & Lube Products	\$945.62	\$1,500.00	\$554.38
6-2436	Safety Gear	\$80.05	\$300.00	\$219.95
6-2550	Travel & Vehicle Allowance	\$234.45	\$40.00	(\$194.45)
6-2581	Garden Maint & Hort	\$336.97	\$0.00	(\$336.97)
6-2582	Irrg & Plumb Supplies	\$0.00	\$200.00	\$200.00
6-2583	Sport Field Supplies	\$1,724.61	\$1,300.00	(\$424.61)
6-2584	Misc Bld Repair	\$1,393.85	\$2,500.00	\$1,106.15
6-2585	Park Bld Maint/Jan Supp	\$979.67	\$1,000.00	\$20.33
6-2586	Fertilizer & Turf	\$2,036.82	\$4,500.00	\$2,463.18
6-2610	Playground Maintenance	\$45.71	\$0.00	(\$45.71)
6-2647	Refuse Removal	\$1,572.75	\$1,275.00	(\$297.75)
6-2649	Electrical Utilities	\$3,117.23	\$4,800.00	\$1,682.77
6-2650	Alarm System Monitoring	\$146.76	\$150.00	\$3.24
6-2652	Conferences & Training	\$0.00	\$300.00	\$300.00
6-2670	Road & Trail Maintenance	\$1,941.78	\$2,000.00	\$58.22
6-2680	Water System Maintenance	\$196.00	\$400.00	\$204.00
6-2690	Septic	\$0.00	\$1,000.00	\$1,000.00
6-2760	Contract Services	\$0.00	\$0.00	\$0.00
6-2880	Veh & Mach Repair/Parts	\$1,938.22	\$2,000.06	\$61.84
6-2881	Veh/Mach In-shop Repair	\$189.31	\$1,150.00	\$960.69
6-2901	Misc Equip Rental	\$0.00	\$100.00	\$100.00
6-2902	Misc. Equipment/Tools	\$96.73	\$200.00	\$103.27
6-2904	Vandalism Repair	\$0.00	\$0.00	\$0.00
6-2905	Sign/Art Work Maintenance	\$0.00	\$0.00	\$0.00
6-2906	Trustland Trails	\$202.18	\$250.00	\$47.82
6-2907	Lakes	\$0.00	\$0.00	\$0.00
	<b>Total Maintenance O &amp; M</b>	<b>\$17,178.71</b>	<b>\$24,965.06</b>	<b>\$7,786.35</b>
<b>Capital</b>				
	Capital Equipment/Projects	\$0.00	\$2,250.00	\$2,250.00
	Project Account Expenses	\$0.00	\$0.00	\$0.00
	Truck Loan Payment	\$1,750.98	\$1,750.98	\$0.00
	Property Payment	\$0.00	\$0.00	\$0.00
	Capital Loan Payments	\$5,828.12	\$5,828.12	\$0.00
	<b>Total Capital</b>	<b>\$7,579.10</b>	<b>\$9,829.10</b>	<b>\$2,250.00</b>
<b>Transfers</b>				
6-8004	Transfer to Project Fund from M&O	\$0.00	\$0.00	\$0.00
6-8010	Transfer to Reserve Fund from M&O	\$3,676.00	\$3,676.00	\$0.00
	<b>TOTAL REVENUE/TRANSFERS IN</b>	<b>\$99,643.01</b>	<b>\$99,840.00</b>	<b>(\$196.99)</b>
	<b>TOTAL EXPENSES/TRANSFERS OUT</b>	<b>\$179,845.72</b>	<b>\$200,587.51</b>	<b>\$20,741.79</b>
		<b>(\$80,202.71)</b>	<b>(\$100,747.51)</b>	<b>\$20,544.80</b>

<b>FUND BALANCES as of March 31, 2018</b>	
M&O FUND	\$215,559.91
RESERVE FUND	\$216,902.86
CAPITAL FUND	\$500.64
BOND FUND	\$86,426.28

	<b>Actual</b>	<b>Budgeted</b>	<b>\$ Difference</b>	<b>Notes</b>
PROPERTY FUND	\$18,973.16			
<b>TOTAL</b>	<b>\$538,362.85</b>			