

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

JANUARY - APRIL 2018

		Actual	Budgeted	\$ Difference	Notes
Revenue					
Taxes					
4-2110	Property taxes - M & O	\$313,994.96	\$318,700.00	(\$4,705.04)	
4-2111	Compensating Tax	\$0.00	\$0.00	\$0.00	
4-2200	Timber excise taxes	\$0.00	\$0.00	\$0.00	
	Total Taxes	\$313,994.96	\$318,700.00	(\$4,705.04)	
Other Revenue					
4-8001	Concession income	\$0.00	\$0.00	\$0.00	
4-8003	Park Facility Rental	\$635.00	\$340.00	\$295.00	
4-8005	Other Revenue	\$4.81	\$0.00	\$4.81	
4-8006	Interest from M & O	\$874.07	\$400.00	\$474.07	
4-8008	Interest from Reserve Fund	\$1,099.07	\$350.00	\$749.07	
4-8014	Equipment Rental	\$0.00	\$0.00	\$0.00	
4-8100	Scholarship Donations	\$1,035.00	\$25.00	\$1,010.00	
4-1002	Advertising	\$0.00	\$0.00	\$0.00	
	Total Other Revenue	\$3,647.95	\$1,115.00	\$2,532.95	
Administration					
Expenses					
6-1010	Wages - Director	\$29,022.00	\$29,021.64	(\$0.36)	
6-1012	Wages - Administrator	\$18,438.32	\$18,378.32	(\$60.00)	
6-2010	Maintenance Supervisor	\$24,704.64	\$24,704.36	(\$0.28)	
6-2012	Maintenance Wages - PT	\$29,074.25	\$29,222.00	\$147.75	
6-4010	Programs Wages - FT	\$19,822.32	\$19,822.36	\$0.04	
6-1201	FICA District's Share	\$2,174.41	\$1,948.98	(\$225.43)	
6-1202	WA SUI	\$311.53	\$280.00	(\$31.53)	
6-1203	Industrial Ins	\$5,860.41	\$7,300.00	\$1,439.59	
6-1204	Health Ins	\$15,036.48	\$15,036.48	\$0.00	
6-1205	Retirement	\$15,074.35	\$15,080.36	\$6.01	
6-1207	Dental Ins	\$1,426.80	\$1,469.64	\$42.84	
6-1208	B&O Tax	\$749.71	\$600.00	(\$149.71)	
6-1209	Deferred Comp - Employer	\$7,359.12	\$7,515.00	\$155.88	
6-1301	Accounting Service	\$0.00	\$0.00	\$0.00	
6-1302	Legal Service	\$0.00	\$250.00	\$250.00	
6-1303	Professional Service	\$1,000.00	\$1,000.00	\$0.00	
6-1426	Fire & Liability Insurance	\$0.00	\$50.00	\$50.00	
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	\$1,336.88	\$1,336.88	\$0.00	
6-1530	Office & Photo Supplies	\$1,164.14	\$1,800.00	\$635.86	
6-1531	Dues & Publications	\$164.00	\$420.00	\$256.00	
6-1532	Print & Advertising	\$0.00	\$250.00	\$250.00	
6-1533	Uniforms	\$0.00	\$0.00	\$0.00	
6-1535	Contracted Services	\$1,341.60	\$1,341.60	\$0.00	
6-1540	Postage	\$100.40	\$55.00	(\$45.40)	
6-1541	Telephone	\$3,268.48	\$3,300.00	\$31.52	
6-1543	Propane	\$1,444.93	\$1,100.00	(\$344.93)	
6-1550	Travel & Vehicle Allowance	\$390.76	\$600.00	\$209.24	
6-1552	Conferences & Training	\$871.46	\$500.00	(\$371.46)	
6-1660	Misc Fees & Charges	\$1,670.93	\$1,950.00	\$279.07	

		Actual	Budgeted	\$ Difference	Notes
6-1690	Computer Equip & Supplies	\$938.66	\$950.00	\$11.34	
6-1691	Office Equipment	\$0.00	\$750.00	\$750.00	
6-1692	Volunteer Recognition	\$0.00	\$0.00	\$0.00	
	Total Administration	\$182,746.58	\$193,032.62	\$10,286.04	

Miscellaneous Costs

6-8006	Investment Fee Operations Fund	\$45.99	\$23.00	(\$22.99)	
6-8008	Investment Fees Reserve Fund	\$58.96	\$28.00	(\$30.96)	
	Total Miscellaneous Costs	\$104.95	\$51.00	(\$53.95)	

Programs

Misc. Program Expenses

6-4532	Print & Advertising	\$220.19	\$260.88	\$40.69	
6-4534	Program Equipment & Supplies	\$0.00	\$250.00	\$250.00	
6-4570	Scholarship Expense	\$197.50	\$180.00	(\$17.50)	
	Total Misc. Program Expenses	\$417.69	\$690.88	\$273.19	

Adult Sports

4-4114	Adult Softball League - R	\$0.00	\$0.00	\$0.00	
6-4114	Adult Softball League - E	\$0.00	\$0.00	\$0.00	
	Adult Softball League - Total	\$0.00	\$0.00	\$0.00	
4-4116	Golf - R	\$0.00	\$300.00	(\$300.00)	
6-4116	Golf - E	\$0.00	\$0.00	\$0.00	
	Golf - Total	\$0.00	\$300.00	(\$300.00)	
4-4118	Adult Sailing - R	\$400.00	\$1,550.00	(\$1,150.00)	
6-4118	Adult Sailing - E	\$0.00	\$0.00	\$0.00	
	Adult Sailing - Total	\$400.00	\$1,550.00	(\$1,150.00)	
4-4129	Open Water Swim Clinics - R	\$120.00	\$0.00	\$120.00	
6-4129	Open Water Swim Clinics - E	\$0.00	\$0.00	\$0.00	
	Open Water Swim Clinics - Total	\$120.00	\$0.00	\$120.00	
	Adult Sports - R	\$520.00	\$1,850.00	(\$1,330.00)	
	Adult Sports - E	\$0.00	\$0.00	\$0.00	
	Adult Sports - Total	\$520.00	\$1,850.00	(\$1,330.00)	

Teens/Youth Sports

4-4131	Tennis Classes - R	\$736.00	\$400.00	\$336.00	
6-4131	Tennis Classes - E	\$0.00	\$0.00	\$0.00	
	Tennis Classes - Total	\$736.00	\$400.00	\$336.00	
4-4132	Youth Basketball - R	\$2,170.00	\$1,000.00	\$1,170.00	
6-4132	Youth Basketball - E	\$6,899.79	\$7,300.00	\$400.21	
	Youth Basketball - Total	(\$4,729.79)	(\$6,300.00)	\$769.79	
4-4133	Contract Sports - R	\$0.00	\$0.00	\$0.00	
6-4133	Contract Sports - E	\$0.00	\$0.00	\$0.00	
	Contract Sports - Total	\$0.00	\$0.00	\$0.00	
4-4135	Falcon Programs - R	\$300.00	\$0.00	\$300.00	
6-4135	Falcon Programs - E	\$0.00	\$0.00	\$0.00	
	Falcon Programs - Total	\$300.00	\$0.00	\$300.00	
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	
4-4138	Youth Baseball - R	\$417.00	\$0.00	\$417.00	
6-4138	Youth Baseball - E	\$0.00	\$0.00	\$0.00	
	Youth Baseball - Total	\$417.00	\$0.00	\$417.00	
4-4260	Volley Kids - R	\$120.00	\$0.00	\$120.00	
6-4260	Volley Kids - E	\$0.00	\$0.00	\$0.00	
	Volley Kids - Total	\$120.00	\$0.00	\$120.00	

		Actual	Budgeted	\$ Difference	Notes
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	\$520.00	\$1,130.00	(\$610.00)	
6-4263	Archery - E	\$130.00	\$1,100.00	\$970.00	
	Archery - Total	\$390.00	\$30.00	\$360.00	
	Teens/Youth Sports - R	\$4,583.00	\$2,830.00	\$1,753.00	
	Teens/Youth Sports - E	\$7,365.79	\$8,750.00	\$1,384.21	
	Teens/Youth Sports - Total	(\$2,782.79)	(\$5,920.00)	\$3,137.21	
Other - Sports					
4-4191	Triathlon - R	\$8,170.00	\$4,945.00	\$3,225.00	
6-4191	Triathlon - E	\$41.24	\$200.00	\$158.76	
	Triathlon - Total	\$8,128.76	\$4,745.00	\$3,383.76	
4-4199	Other Sports - R	\$1,895.00	\$1,950.00	(\$55.00)	Polar Bear Dive
6-4199	Other Sports - E	\$2,275.26	\$2,530.00	\$254.74	
	Other Sports - Total	(\$380.26)	(\$580.00)	\$199.74	
4-4264	Aquatics - R	\$72.00	\$0.00	\$72.00	
6-4264	Aquatics - E	\$0.00	\$0.00	\$0.00	
	Aquatics - Total	\$72.00	\$0.00	\$72.00	
4-4265	Skimboarding - R	\$495.00	\$170.00	\$325.00	
6-4265	Skimboarding - E	\$0.00	\$0.00	\$0.00	
	Skimboarding - Total	\$495.00	\$170.00	\$325.00	
4-4266	Youth Sailing - R	\$3,175.00	\$1,975.00	\$1,200.00	
6-4266	Youth Sailing - E	\$20.00	\$0.00	(\$20.00)	
	Youth Sailing - Total	\$3,155.00	\$1,975.00	\$1,180.00	
4-4267	Paddle Sports - R	\$0.00	\$330.00	(\$330.00)	Kayaking
6-4267	Paddle Sports - E	\$0.00	\$0.00	\$0.00	
	Paddle Sports - Total	\$0.00	\$330.00	(\$330.00)	
	Other - Sports - R	\$13,807.00	\$9,370.00	\$4,437.00	
	Other - Sports - E	\$2,336.50	\$2,730.00	\$393.50	
	Other - Sports - Total	\$11,470.50	\$6,640.00	\$4,830.50	
General					
4-4291	Dog Nosework - R	\$7,790.00	\$5,000.00	\$2,790.00	
6-4291	Dog Nosework - E	\$3,857.99	\$2,400.00	(\$1,457.99)	
	Dog Nosework - Total	\$3,932.01	\$2,600.00	\$1,332.01	
4-4259	Model Rockets - R	\$160.00	\$80.00	\$80.00	
6-4259	Model Rockets - E	\$0.00	\$0.00	\$0.00	
	Model Rockets - Total	\$160.00	\$80.00	\$80.00	
4-4282	Cultural Youth Programs - R	\$1,620.00	\$1,000.00	\$620.00	
6-4282	Cultural Youth Programs - E	\$0.00	\$0.00	\$0.00	
	Cultural Youth Programs - Total	\$1,620.00	\$1,000.00	\$620.00	
	General - R	\$9,570.00	\$6,080.00	\$3,490.00	
	General - E	\$3,857.99	\$2,400.00	(\$1,457.99)	
	General - Total	\$5,712.01	\$3,680.00	\$2,032.01	
Special Cultural Events					
4-4292	Concerts - R	\$0.00	\$0.00	\$0.00	
6-4292	Concerts - E	\$0.00	\$0.00	\$0.00	
	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	\$0.00	\$0.00	\$0.00	
	Music Together - Total	(\$1,380.00)	\$0.00	(\$1,380.00)	
4-4296	New Program Directions - R	\$0.00	\$3,000.00	\$3,000.00	
6-4296	New Program Directions - E	\$0.00	\$3,400.00	\$3,400.00	
	New Program Directions - Total	\$0.00	(\$400.00)	(\$400.00)	

		Actual	Budgeted	\$ Difference	Notes
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	Canine Games in Park - R	\$150.00	\$0.00	\$150.00	
6-4296	Canine Games in Park - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Canine Games in Park - Total	\$150.00	\$0.00	\$150.00	
4-4296	Clam Digging - R	\$386.40	\$0.00	\$386.40	
6-4296	Clam Digging - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Clam Digging - Total	\$386.40	\$0.00	\$386.40	
4-4296	Canine Good Citizen - R	\$900.00	\$0.00	\$900.00	
6-4296	Canine Good Citizen - E	<u>\$720.00</u>	<u>\$0.00</u>	<u>\$720.00</u>	
	Canine Good Citizen - Total	\$180.00	\$0.00	\$180.00	
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	\$2,295.50	\$0.00	\$2,295.50	
6-4296	Pickleball - E	<u>\$677.87</u>	<u>\$0.00</u>	<u>\$677.87</u>	
	Pickleball - Total	\$1,617.63	\$0.00	\$1,617.63	
4-4296	Reactive Dog Clinic - R	\$1,600.00	\$0.00	\$1,600.00	
6-4296	Reactive Dog Clinic - E	<u>\$420.00</u>	<u>\$0.00</u>	<u>\$420.00</u>	
	Reactive Dog Clinic -Total	\$1,180.00	\$0.00	\$1,180.00	
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	Play Ukulele - R	\$120.00	\$0.00	\$120.00	
6-4296	Play Ukulele - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Play Ukulele - Total	\$120.00	\$0.00	\$120.00	
4-4296	Oyster Gardening - R	\$115.00	\$0.00	\$115.00	
6-4296	Oyster Gardening - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Oyster Gardening - Total	\$115.00	\$0.00	\$115.00	
4-4296	Babysitter Training - R	\$30.00	\$0.00	\$30.00	
6-4296	Babysitter Training - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Babysitter Training - Total	\$30.00	\$0.00	\$30.00	
4-4298	Special Events - R	\$5,140.00	\$4,500.00	\$640.00	Daddy/Daughter Ball &
6-4298	Special Events - E	<u>\$1,724.56</u>	<u>\$3,500.00</u>	<u>\$1,775.44</u>	Mother/Son Day
	Special Events - Total	\$3,415.44	\$1,000.00	\$2,415.44	
	Special Cultural Events - R	\$11,736.90	\$7,500.00	\$4,236.90	
	Special Cultural Events - E	\$4,674.43	\$6,900.00	\$2,225.57	
	Special Cultural Events - Total	\$7,062.47	\$600.00	\$6,462.47	
	TOTAL PROGRAM REVENUE	\$40,216.90	\$27,630.00	\$12,586.90	
	TOTAL PROGRAM EXPENSE	\$18,652.40	\$21,470.88	\$2,818.48	
	TOTAL PROGRAMS	\$21,564.50	\$6,159.12	\$15,405.38	

* R = Revenue, **E = Expense

	Actual	Budgeted	\$ Difference	Notes
Maintenance				
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	\$1,301.90	\$2,000.00	\$698.10
6-2436	Safety Gear	\$80.05	\$600.00	\$519.95
6-2550	Travel & Vehicle Allowance	\$257.40	\$60.00	(\$197.40)
6-2581	Garden Maint & Hort	\$606.55	\$0.00	(\$606.55)
6-2582	Irrg & Plumb Supplies	\$0.00	\$300.00	\$300.00
6-2583	Sport Field Supplies	\$1,724.61	\$3,500.00	\$1,775.39
6-2584	Misc Bld Repair	\$1,466.11	\$2,600.00	\$1,133.89
6-2585	Park Bld Maint/Jan Supp	\$986.82	\$2,500.00	\$1,513.18
6-2586	Fertilizer & Turf	\$3,760.02	\$6,500.00	\$2,739.98
6-2610	Playground Maintenance	\$243.54	\$500.00	\$256.46
6-2647	Refuse Removal	\$2,097.00	\$1,700.00	(\$397.00)
6-2649	Electrical Utilities	\$4,060.24	\$5,700.00	\$1,639.76
6-2650	Alarm System Monitoring	\$195.68	\$200.00	\$4.32
6-2652	Conferences & Training	\$0.00	\$700.00	\$700.00
6-2670	Road & Trail Maintenance	\$1,941.78	\$2,500.00	\$558.22
6-2680	Water System Maintenance	\$294.00	\$500.00	\$206.00
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	\$3,509.61	\$2,666.72	(\$842.89)
6-2881	Veh/Mach In-shop Repair	\$207.43	\$1,300.00	\$1,092.57
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	\$461.98	\$0.00	(\$461.98)
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
	Total Maintenance O & M	\$23,493.63	\$35,376.72	\$11,883.09
Capital				
	Capital Equipment/Projects	\$0.00	\$2,250.00	\$2,250.00
	Project Account Expenses	\$0.00	\$0.00	\$0.00
	Truck Loan Payment	\$3,537.95	\$3,537.95	\$0.00
	Property Payment	\$14,398.09	\$14,398.09	\$0.00
	Capital Loan Payments	\$11,656.24	\$11,656.24	\$0.00
	Total Capital	\$29,592.28	\$31,842.28	\$2,250.00
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	\$3,676.00	\$3,676.00	\$0.00
	TOTAL REVENUE/TRANSFERS IN	\$357,859.81	\$347,445.00	\$10,414.81
	TOTAL EXPENSES/TRANSFERS OUT	<u>\$258,265.84</u>	<u>\$285,449.50</u>	<u>\$27,183.66</u>
		\$99,593.97	\$61,995.50	\$37,598.47

FUND BALANCES as of April 30, 2018	
M&O FUND	\$398,552.02
RESERVE FUND	\$217,179.33
CAPITAL FUND	\$500.64
BOND FUND	\$158,809.35
PROPERTY FUND	\$18,973.16
TOTAL	\$794,014.50