

# SOUTH WHIDBEY PARKS AND RECREATION DISTRICT BUDGET/ACTUAL REPORT

JANUARY - OCTOBER 2018

|                       |                            | Actual              | Budgeted            | \$ Difference      | Notes |
|-----------------------|----------------------------|---------------------|---------------------|--------------------|-------|
| <b>Revenue</b>        |                            |                     |                     |                    |       |
| Taxes                 |                            |                     |                     |                    |       |
| 4-2110                | Property taxes - M & O     | \$671,260.60        | \$649,640.00        | \$21,620.60        |       |
| 4-2111                | Compensating Tax           | \$0.00              | \$0.00              | \$0.00             |       |
| 4-2200                | Timber excise taxes        | \$741.83            | \$600.00            | \$141.83           |       |
|                       | <b>Total Taxes</b>         | <b>\$672,002.43</b> | <b>\$650,240.00</b> | <b>\$21,762.43</b> |       |
| Other Revenue         |                            |                     |                     |                    |       |
| 4-8001                | Concession income          | \$400.00            | \$280.00            | \$120.00           |       |
| 4-8003                | Park Facility Rental       | \$2,859.00          | \$1,380.00          | \$1,479.00         |       |
| 4-8005                | Other Revenue              | \$93.37             | \$1,000.00          | (\$906.63)         |       |
| 4-8006                | Interest from M & O        | \$3,339.91          | \$1,100.00          | \$2,239.91         |       |
| 4-8008                | Interest from Reserve Fund | \$3,290.22          | \$950.00            | \$2,340.22         |       |
| 4-8100                | Scholarship Donations      | \$1,053.00          | \$180.00            | \$873.00           |       |
| 4-1002                | Advertising                | \$0.00              | \$100.00            | (\$100.00)         |       |
|                       | <b>Total Other Revenue</b> | <b>\$11,035.50</b>  | <b>\$4,990.00</b>   | <b>\$6,045.50</b>  |       |
| <b>Administration</b> |                            |                     |                     |                    |       |
| Expenses              |                            |                     |                     |                    |       |
| 6-1010                | Wages - Director           | \$72,555.00         | \$72,554.16         | (\$0.84)           |       |
| 6-1012                | Wages - Administrator      | \$46,095.80         | \$45,945.84         | (\$149.96)         |       |
| 6-2010                | Maintenance Supervisor     | \$61,761.60         | \$61,760.84         | (\$0.76)           |       |
| 6-2012                | Maintenance Wages - PT     | \$68,709.70         | \$73,055.00         | \$4,345.30         |       |
| 6-4010                | Programs Wages - FT        | \$49,555.80         | \$49,555.84         | \$0.04             |       |
| 6-1201                | FICA District's Share      | \$5,081.54          | \$4,692.93          | (\$388.61)         |       |
| 6-1202                | WA SUI                     | \$651.14            | \$700.00            | \$48.86            |       |
| 6-1203                | Industrial Ins             | \$11,001.96         | \$14,000.00         | \$2,998.04         |       |
| 6-1204                | Health Ins                 | \$36,485.74         | \$38,395.85         | \$1,910.11         |       |
| 6-1205                | Retirement                 | \$37,035.27         | \$37,700.84         | \$665.57           |       |
| 6-1207                | Dental Ins                 | \$3,448.10          | \$3,674.16          | \$226.06           |       |
| 6-1208                | B&O Tax                    | \$2,680.33          | \$2,000.00          | (\$680.33)         |       |
| 6-1209                | Deferred Comp - Employer   | \$17,815.90         | \$18,787.50         | \$971.60           |       |
| 6-1301                | Accounting Service         | \$2,250.00          | \$2,200.00          | (\$50.00)          |       |
| 6-1302                | Legal Service              | \$0.00              | \$500.00            | \$500.00           |       |
| 6-1303                | Professional Service       | \$0.00              | \$2,000.00          | \$2,000.00         |       |
| 6-1426                | Fire & Liability Insurance | \$22,906.00         | \$21,570.00         | (\$1,336.00)       |       |
| 6-1427                | State Audit                | \$0.00              | \$7,000.00          | \$7,000.00         |       |
| 6-1428                | Election Costs             | \$4,557.56          | \$10,000.00         | \$5,442.44         |       |
| 6-1429                | Building Lease             | \$3,342.20          | \$3,342.20          | \$0.00             |       |
| 6-1530                | Office & Photo Supplies    | \$3,207.81          | \$4,200.00          | \$992.19           |       |
| 6-1531                | Dues & Publications        | \$923.00            | \$870.00            | (\$53.00)          |       |
| 6-1532                | Print & Advertising        | \$322.00            | \$500.00            | \$178.00           |       |
| 6-1533                | Uniforms                   | \$0.00              | \$500.00            | \$500.00           |       |
| 6-1535                | Contracted Services        | \$3,354.00          | \$3,354.00          | \$0.00             |       |
| 6-1540                | Postage                    | \$204.85            | \$220.00            | \$15.15            |       |
| 6-1541                | Telephone                  | \$6,832.21          | \$6,400.00          | (\$432.21)         |       |
| 6-1543                | Propane                    | \$1,703.41          | \$2,284.56          | \$581.15           |       |
| 6-1550                | Travel & Vehicle Allowance | \$1,194.43          | \$1,400.00          | \$205.57           |       |
| 6-1552                | Conferences & Training     | \$1,015.47          | \$1,000.00          | (\$15.47)          |       |
| 6-1660                | Misc Fees & Charges        | \$5,143.00          | \$4,950.00          | (\$193.00)         |       |
| 6-1690                | Computer Equip & Supplies  | \$2,149.68          | \$2,900.00          | \$750.32           |       |

|        |                             | Actual              | Budgeted            | \$ Difference      | Notes |
|--------|-----------------------------|---------------------|---------------------|--------------------|-------|
| 6-1691 | Office Equipment            | \$679.00            | \$1,500.00          | \$821.00           |       |
| 6-1692 | Volunteer Recognition       | \$0.00              | \$100.00            | \$100.00           |       |
|        | <b>Total Administration</b> | <b>\$472,662.50</b> | <b>\$499,613.72</b> | <b>\$26,951.22</b> |       |

Miscellaneous Costs

|        |                                  |                 |                 |                   |  |
|--------|----------------------------------|-----------------|-----------------|-------------------|--|
| 6-8006 | Investment Fee Operations Fund   | \$168.00        | \$83.00         | (\$85.00)         |  |
| 6-8008 | Investment Fees Reserve Fund     | \$165.90        | \$74.00         | (\$91.90)         |  |
|        | <b>Total Miscellaneous Costs</b> | <b>\$333.90</b> | <b>\$157.00</b> | <b>(\$176.90)</b> |  |

**Programs**

Misc. Program Expenses

|        |                                     |                   |                   |                  |  |
|--------|-------------------------------------|-------------------|-------------------|------------------|--|
| 6-4532 | Print & Advertising                 | \$758.65          | \$1,029.68        | \$271.03         |  |
| 6-4534 | Program Equipment & Supplies        | \$580.40          | \$250.00          | (\$330.40)       |  |
| 6-4570 | Scholarship Expense                 | \$430.00          | \$430.00          | \$0.00           |  |
|        | <b>Total Misc. Program Expenses</b> | <b>\$1,769.05</b> | <b>\$1,709.68</b> | <b>(\$59.37)</b> |  |

Adult Sports

|        |                                 |                   |                   |                 |  |
|--------|---------------------------------|-------------------|-------------------|-----------------|--|
| 4-4113 | Adult Basketball - R            | \$15.00           | \$0.00            | \$15.00         |  |
| 6-4113 | Adult Basketball - E            | \$0.00            | \$0.00            | \$0.00          |  |
|        | Adult Basketball - Total        | \$15.00           | \$0.00            | \$15.00         |  |
| 4-4114 | Adult Softball League - R       | \$3,990.00        | \$3,750.00        | \$240.00        |  |
| 6-4114 | Adult Softball League - E       | \$2,062.46        | \$2,731.00        | (\$668.54)      |  |
|        | Adult Softball League - Total   | \$1,927.54        | \$1,019.00        | \$908.54        |  |
| 4-4116 | Golf - R                        | \$0.00            | \$300.00          | (\$300.00)      |  |
| 6-4116 | Golf - E                        | \$0.00            | \$240.00          | \$240.00        |  |
|        | Golf - Total                    | \$0.00            | \$60.00           | (\$60.00)       |  |
| 4-4118 | Adult Sailing - R               | \$4,250.00        | \$4,000.00        | \$250.00        |  |
| 6-4118 | Adult Sailing - E               | \$3,400.00        | \$3,200.00        | \$200.00        |  |
|        | Adult Sailing - Total           | \$850.00          | \$800.00          | \$450.00        |  |
| 4-4129 | Open Water Swim Clinics - R     | \$680.00          | \$320.00          | \$360.00        |  |
| 6-4129 | Open Water Swim Clinics - E     | \$544.00          | \$256.00          | (\$288.00)      |  |
|        | Open Water Swim Clinics - Total | \$136.00          | \$64.00           | \$72.00         |  |
|        | <b>Adult Sports - R</b>         | <b>\$8,935.00</b> | <b>\$8,370.00</b> | <b>\$565.00</b> |  |
|        | <b>Adult Sports - E</b>         | <b>\$6,006.46</b> | <b>\$6,427.00</b> | <b>\$420.54</b> |  |
|        | <b>Adult Sports - Total</b>     | <b>\$2,928.54</b> | <b>\$1,943.00</b> | <b>\$985.54</b> |  |

Teens/Youth Sports

|        |                          |              |              |              |  |
|--------|--------------------------|--------------|--------------|--------------|--|
| 4-4131 | Tennis Classes - R       | \$5,486.00   | \$4,500.00   | \$986.00     |  |
| 6-4131 | Tennis Classes - E       | \$4,428.80   | \$2,900.00   | (\$1,528.80) |  |
|        | Tennis Classes - Total   | \$1,057.20   | \$1,600.00   | (\$542.80)   |  |
| 4-4132 | Youth Basketball - R     | \$5,832.00   | \$4,000.00   | \$1,832.00   |  |
| 6-4132 | Youth Basketball - E     | \$7,722.22   | \$7,400.00   | (\$322.22)   |  |
|        | Youth Basketball - Total | (\$1,890.22) | (\$3,400.00) | \$2,154.22   |  |
| 4-4133 | Contract Sports - R      | \$1,263.65   | \$850.00     | \$413.65     |  |
| 6-4133 | Contract Sports - E      | \$0.00       | \$0.00       | \$0.00       |  |
|        | Contract Sports - Total  | \$1,263.65   | \$850.00     | \$413.65     |  |
| 4-4135 | Falcon Programs - R      | \$1,905.00   | \$1,000.00   | \$905.00     |  |
| 6-4135 | Falcon Programs - E      | \$1,520.00   | \$800.00     | (\$720.00)   |  |
|        | Falcon Programs - Total  | \$385.00     | \$200.00     | \$185.00     |  |
| 4-4136 | Indoor Soccer - R        | \$876.00     | \$830.00     | \$46.00      |  |
| 6-4136 | Indoor Soccer - E        | \$356.00     | \$350.00     | \$6.00       |  |
|        | Indoor Soccer - Total    | \$520.00     | \$480.00     | \$40.00      |  |
| 4-4138 | Youth Baseball - R       | \$1,946.00   | \$1,250.00   | \$696.00     |  |
| 6-4138 | Youth Baseball - E       | \$1,556.80   | \$1,000.00   | \$556.80     |  |
|        | Youth Baseball - Total   | \$389.20     | \$250.00     | \$139.20     |  |

|                |                                   | <b>Actual</b>      | <b>Budgeted</b>    | <b>\$ Difference</b>       | <b>Notes</b>    |
|----------------|-----------------------------------|--------------------|--------------------|----------------------------|-----------------|
| 4-4260         | Volley Kids - R                   | \$960.00           | \$0.00             | \$960.00                   |                 |
| 6-4260         | Volley Kids - E                   | <u>\$768.00</u>    | <u>\$0.00</u>      | <u>(\$768.00)</u>          |                 |
|                | Volley Kids - Total               | \$192.00           | \$0.00             | \$192.00                   |                 |
| 4-4140         | Youth Running - R                 | \$50.00            | \$0.00             | \$50.00                    |                 |
| 6-4140         | Youth Running - E                 | <u>\$0.00</u>      | <u>\$0.00</u>      | <u>\$0.00</u>              |                 |
|                | Youth Running - Total             | \$50.00            | \$0.00             | \$50.00                    |                 |
| 4-4263         | Archery - R                       | \$1,365.00         | \$3,200.00         | <u>(\$1,835.00)</u>        |                 |
| 6-4263         | Archery - E                       | <u>\$1,066.00</u>  | <u>\$2,560.00</u>  | <u>\$1,494.00</u>          |                 |
|                | Archery - Total                   | \$299.00           | \$640.00           | <u>(\$341.00)</u>          |                 |
|                | <b>Teens/Youth Sports - R</b>     | <b>\$19,683.65</b> | <b>\$15,630.00</b> | <b>\$4,053.65</b>          |                 |
|                | <b>Teens/Youth Sports - E</b>     | <b>\$17,417.82</b> | <b>\$15,010.00</b> | <b><u>(\$2,407.82)</u></b> |                 |
|                | <b>Teens/Youth Sports - Total</b> | <b>\$2,265.83</b>  | <b>\$620.00</b>    | <b>\$1,645.83</b>          |                 |
| Other - Sports |                                   |                    |                    |                            |                 |
| 4-4191         | Triathlon - R                     | \$23,035.00        | \$20,000.00        | \$3,035.00                 |                 |
| 6-4191         | Triathlon - E                     | <u>\$13,959.67</u> | <u>\$15,390.00</u> | <u>\$1,430.33</u>          |                 |
|                | Triathlon - Total                 | \$9,075.33         | \$4,610.00         | \$4,465.33                 |                 |
| 4-4192         | Chum Run - R                      | \$3,513.00         | \$3,500.00         | \$13.00                    |                 |
| 6-4192         | Chum Run - E                      | <u>\$2,499.13</u>  | <u>\$2,600.00</u>  | <u>\$100.87</u>            |                 |
|                | Chum Run - Total                  | \$1,013.87         | \$900.00           | \$113.87                   |                 |
| 4-4199         | Other Sports - R                  | \$1,910.00         | \$2,050.00         | <u>(\$140.00)</u>          | Polar Bear Dive |
| 6-4199         | Other Sports - E                  | <u>\$2,275.26</u>  | <u>\$2,530.00</u>  | <u>\$254.74</u>            |                 |
|                | Other Sports - Total              | <u>(\$365.26)</u>  | <u>(\$480.00)</u>  | \$114.74                   |                 |
| 4-4264         | Aquatics - R                      | \$37,475.30        | \$25,231.00        | \$12,244.30                |                 |
| 6-4264         | Aquatics - E                      | <u>\$30,596.40</u> | <u>\$20,685.00</u> | <u>(\$9,911.40)</u>        |                 |
|                | Aquatics - Total                  | \$6,878.90         | \$4,546.00         | \$2,332.90                 |                 |
| 4-4265         | Skimboarding - R                  | \$3,038.00         | \$3,000.00         | \$38.00                    |                 |
| 6-4265         | Skimboarding - E                  | <u>\$2,416.00</u>  | <u>\$2,680.00</u>  | <u>\$264.00</u>            |                 |
|                | Skimboarding - Total              | \$622.00           | \$320.00           | \$302.00                   |                 |
| 4-4266         | Youth Sailing - R                 | \$7,830.00         | \$7,400.00         | \$430.00                   |                 |
| 6-4266         | Youth Sailing - E                 | <u>\$6,304.00</u>  | <u>\$5,960.00</u>  | <u>(\$344.00)</u>          |                 |
|                | Youth Sailing - Total             | \$1,526.00         | \$1,440.00         | \$86.00                    |                 |
| 4-4267         | Paddle Sports - R                 | \$1,040.00         | \$2,540.00         | <u>(\$1,500.00)</u>        | Kayaking        |
| 6-4267         | Paddle Sports - E                 | <u>\$832.00</u>    | <u>\$2,032.00</u>  | <u>\$1,200.00</u>          |                 |
|                | Paddle Sports - Total             | \$208.00           | \$508.00           | <u>(\$300.00)</u>          |                 |
|                | <b>Other - Sports - R</b>         | <b>\$77,841.30</b> | <b>\$63,721.00</b> | <b>\$14,120.30</b>         |                 |
|                | <b>Other - Sports - E</b>         | <b>\$58,882.46</b> | <b>\$51,877.00</b> | <b><u>(\$7,005.46)</u></b> |                 |
|                | <b>Other - Sports - Total</b>     | <b>\$18,958.84</b> | <b>\$11,844.00</b> | <b>\$7,114.84</b>          |                 |
| General        |                                   |                    |                    |                            |                 |
| 4-4291         | Dog Nosework - R                  | \$19,515.00        | \$14,000.00        | \$5,515.00                 |                 |
| 6-4291         | Dog Nosework - E                  | <u>\$13,997.99</u> | <u>\$9,900.00</u>  | <u>(\$4,097.99)</u>        |                 |
|                | Dog Nosework - Total              | \$5,517.01         | \$4,100.00         | \$1,417.01                 |                 |
| 4-4259         | Model Rockets - R                 | \$890.00           | \$320.00           | \$570.00                   |                 |
| 6-4259         | Model Rockets - E                 | <u>\$420.00</u>    | <u>\$200.00</u>    | <u>(\$220.00)</u>          |                 |
|                | Model Rockets - Total             | \$470.00           | \$120.00           | \$350.00                   |                 |
| 4-4282         | Cultural Youth Programs - R       | \$9,814.00         | \$7,500.00         | \$2,314.00                 |                 |
| 6-4282         | Cultural Youth Programs - E       | <u>\$7,611.20</u>  | <u>\$6,000.00</u>  | <u>(\$1,611.20)</u>        |                 |
|                | Cultural Youth Programs - Total   | \$2,202.80         | \$1,500.00         | \$702.80                   |                 |
| 4-4283         | School Age Enrichment - R         | \$0.00             | \$500.00           | <u>(\$500.00)</u>          |                 |
| 4-4283         | School Age Enrichment - E         | <u>\$0.00</u>      | <u>\$300.00</u>    | <u>\$300.00</u>            |                 |
|                | School Age Enrichment - Total     | \$0.00             | \$200.00           | <u>(\$800.00)</u>          |                 |
| 4-4253         | Play Gym - R                      | \$0.00             | \$540.00           | <u>(\$540.00)</u>          |                 |
| 6-4253         | Play Gym - E                      | <u>\$0.00</u>      | <u>\$300.00</u>    | <u>\$300.00</u>            |                 |
|                | Play Gym - Total                  | \$0.00             | \$240.00           | <u>(\$240.00)</u>          |                 |
|                | <b>General - R</b>                | <b>\$30,219.00</b> | <b>\$22,860.00</b> | <b>\$7,359.00</b>          |                 |
|                | <b>General - E</b>                | <b>\$22,029.19</b> | <b>\$16,700.00</b> | <b><u>(\$5,329.19)</u></b> |                 |
|                | <b>General - Total</b>            | <b>\$8,189.81</b>  | <b>\$6,160.00</b>  | <b>\$2,029.81</b>          |                 |

|                         |                                | Actual       | Budgeted     | \$ Difference | Notes |
|-------------------------|--------------------------------|--------------|--------------|---------------|-------|
| Special Cultural Events |                                |              |              |               |       |
| 4-4292                  | Concerts - R                   | \$0.00       | \$1,200.00   | (\$1,200.00)  |       |
| 6-4292                  | Concerts - E                   | \$625.00     | \$2,400.00   | \$1,775.00    |       |
|                         | Concerts - Total               | (\$625.00)   | (\$1,200.00) | \$575.00      |       |
| 4-4293                  | Music Together - R             | (\$1,380.00) | \$1,320.00   | (\$2,700.00)  |       |
| 6-4293                  | Music Together - E             | \$0.00       | \$900.00     | \$900.00      |       |
|                         | Music Together - Total         | (\$1,380.00) | \$420.00     | (\$1,800.00)  |       |
| 4-4296                  | New Program Directions - R     | \$0.00       | \$7,800.00   | \$7,800.00    |       |
| 6-4296                  | New Program Directions - E     | \$0.00       | \$6,016.00   | \$6,016.00    |       |
|                         | New Program Directions - Total | \$0.00       | \$1,784.00   | \$1,784.00    |       |
| 4-4296                  | Barn Hunt Workshop - R         | \$300.00     | \$0.00       | \$300.00      |       |
| 6-4296                  | Barn Hunt Workshop - E         | \$300.00     | \$0.00       | \$300.00      |       |
|                         | Barn Hunt Workshop - Total     | \$0.00       | \$0.00       | \$0.00        |       |
| 4-4296                  | Zentangle - R                  | \$0.00       | \$0.00       | \$0.00        |       |
| 6-4296                  | Zentangle - E                  | \$192.00     | \$0.00       | \$192.00      |       |
|                         | Zentangle - Total              | (\$192.00)   | \$0.00       | (\$192.00)    |       |
| 4-4296                  | Canine Games in Park - R       | \$300.00     | \$0.00       | \$300.00      |       |
| 6-4296                  | Canine Games in Park - E       | \$240.00     | \$0.00       | \$240.00      |       |
|                         | Canine Games in Park - Total   | \$60.00      | \$0.00       | \$60.00       |       |
| 4-4296                  | Clam Digging - R               | \$460.00     | \$0.00       | \$460.00      |       |
| 6-4296                  | Clam Digging - E               | \$91.08      | \$0.00       | \$91.08       |       |
|                         | Clam Digging - Total           | \$368.92     | \$0.00       | \$368.92      |       |
| 4-4296                  | Canine Good Citizen - R        | \$1,700.00   | \$0.00       | \$1,700.00    |       |
| 6-4296                  | Canine Good Citizen - E        | \$1,120.00   | \$0.00       | \$1,120.00    |       |
|                         | Canine Good Citizen - Total    | \$580.00     | \$0.00       | \$580.00      |       |
| 4-4296                  | Canine Sports Sampler - R      | \$2,600.00   | \$0.00       | \$2,600.00    |       |
| 6-4296                  | Canine Sports Sampler - E      | \$1,940.00   | \$0.00       | \$1,940.00    |       |
|                         | Canine Sports Sampler - Total  | \$660.00     | \$0.00       | \$660.00      |       |
| 4-4296                  | Open Gym - R                   | \$100.00     | \$0.00       | \$100.00      |       |
| 6-4296                  | Open Gym - E                   | \$0.00       | \$0.00       | \$0.00        |       |
|                         | Open Gym - Total               | \$100.00     | \$0.00       | \$100.00      |       |
| 4-4296                  | Pickleball - R                 | \$6,170.50   | \$0.00       | \$6,170.50    |       |
| 6-4296                  | Pickleball - E                 | \$1,711.79   | \$0.00       | \$1,711.79    |       |
|                         | Pickleball - Total             | \$4,458.71   | \$0.00       | \$4,458.71    |       |
| 4-4296                  | Reactive Dog Clinic - R        | \$2,810.00   | \$0.00       | \$2,810.00    |       |
| 6-4296                  | Reactive Dog Clinic - E        | \$2,260.00   | \$0.00       | \$2,260.00    |       |
|                         | Reactive Dog Clinic -Total     | \$550.00     | \$0.00       | \$550.00      |       |
| 4-4296                  | Junior Cheer - R               | \$1,520.00   | \$0.00       | \$1,520.00    |       |
| 6-4296                  | Junior Cheer - E               | \$0.00       | \$0.00       | \$0.00        |       |
|                         | Junior Cheer - Total           | \$1,520.00   | \$0.00       | \$1,520.00    |       |
| 4-4296                  | Play Ukulele - R               | \$360.00     | \$0.00       | \$360.00      |       |
| 6-4296                  | Play Ukulele - E               | \$288.00     | \$0.00       | \$288.00      |       |
|                         | Play Ukulele - Total           | \$72.00      | \$0.00       | \$72.00       |       |
| 4-4296                  | Oyster Gardening - R           | \$138.00     | \$0.00       | \$138.00      |       |
| 6-4296                  | Oyster Gardening - E           | \$0.00       | \$0.00       | \$0.00        |       |
|                         | Oyster Gardening - Total       | \$138.00     | \$0.00       | \$138.00      |       |
| 4-4296                  | Ultimate Frisbee - R           | \$160.00     | \$0.00       | \$160.00      |       |
| 6-4296                  | Ultimate Frisbee - E           | \$0.00       | \$0.00       | \$0.00        |       |
|                         | Ultimate Frisbee - Total       | \$160.00     | \$0.00       | \$160.00      |       |
| 4-4296                  | CPR & First Aid - R            | \$525.00     | \$0.00       | \$525.00      |       |
| 6-4296                  | CPR & First Aid - E            | \$420.00     | \$0.00       | \$420.00      |       |
|                         | CPR & First Aid - Total        | \$105.00     | \$0.00       | \$105.00      |       |
| 4-4296                  | Reading with Rover - R         | \$1,020.00   | \$0.00       | \$1,020.00    |       |
| 6-4296                  | Reading with Rover - E         | \$836.00     | \$0.00       | \$836.00      |       |
|                         | Reading with Rover - Total     | \$184.00     | \$0.00       | \$184.00      |       |

|        |  | <b>Actual</b>       | <b>Budgeted</b>     | <b>\$ Difference</b> | <b>Notes</b>          |
|--------|--|---------------------|---------------------|----------------------|-----------------------|
| 4-4296 | Sloth Army Runners - R                 | \$150.00            | \$0.00              | \$150.00             |                       |
| 6-4296 | Sloth Army Runners - E                 | <u>\$0.00</u>       | <u>\$0.00</u>       | <u>\$0.00</u>        |                       |
|        | Sloth Army Runners - Total             | \$150.00            | \$0.00              | \$150.00             |                       |
| 4-4296 | Babysitter Training - R                | \$630.00            | \$0.00              | \$630.00             |                       |
| 6-4296 | Babysitter Training - E                | <u>\$504.00</u>     | <u>\$0.00</u>       | <u>\$504.00</u>      |                       |
|        | Babysitter Training - Total            | \$126.00            | \$0.00              | \$126.00             |                       |
| 4-4298 | Special Events - R                     | \$5,140.00          | \$4,500.00          | \$640.00             | Daddy/Daughter Ball & |
| 6-4298 | Special Events - E                     | <u>\$1,744.56</u>   | <u>\$3,500.00</u>   | <u>\$1,755.44</u>    | Mother/Son Day        |
|        | Special Events - Total                 | \$3,395.44          | \$1,000.00          | \$2,395.44           |                       |
|        | <b>Special Cultural Events - R</b>     | <b>\$22,703.50</b>  | <b>\$14,820.00</b>  | <b>\$7,883.50</b>    |                       |
|        | <b>Special Cultural Events - E</b>     | <b>\$12,272.43</b>  | <b>\$12,816.00</b>  | <b>\$543.57</b>      |                       |
|        | <b>Special Cultural Events - Total</b> | <b>\$10,431.07</b>  | <b>\$2,004.00</b>   | <b>\$8,427.07</b>    |                       |
|        | <b>TOTAL PROGRAM REVENUE</b>           | <b>\$159,382.45</b> | <b>\$125,401.00</b> | <b>\$33,981.45</b>   |                       |
|        | <b>TOTAL PROGRAM EXPENSE</b>           | <b>\$118,377.41</b> | <b>\$104,539.68</b> | <b>(\$13,837.73)</b> |                       |
|        | <b>TOTAL PROGRAMS</b>                  | <b>\$41,005.04</b>  | <b>\$20,861.32</b>  | <b>\$20,143.72</b>   |                       |

\* R = Revenue, \*\*E = Expense

## Maintenance

### Maintenance O & M

|        |                                    |                    |                     |                    |
|--------|------------------------------------|--------------------|---------------------|--------------------|
| 6-2303 | Professional Service               | \$1,820.18         | \$1,150.00          | (\$670.18)         |
| 6-2331 | Dues & Publications                | \$0.00             | \$200.00            | \$200.00           |
| 6-2434 | Gas & Lube Products                | \$6,538.63         | \$7,500.00          | \$961.37           |
| 6-2436 | Safety Gear                        | \$671.08           | \$1,200.00          | \$528.92           |
| 6-2550 | Travel & Vehicle Allowance         | \$616.00           | \$350.00            | (\$266.00)         |
| 6-2581 | Garden Maint & Hort                | \$606.55           | \$900.00            | \$293.45           |
| 6-2582 | Irrg & Plumb Supplies              | \$4,991.00         | \$4,900.00          | (\$91.00)          |
| 6-2583 | Sport Field Supplies               | \$10,830.10        | \$21,200.00         | \$10,369.90        |
| 6-2584 | Misc Bld Repair                    | \$2,200.17         | \$4,300.00          | \$2,099.83         |
| 6-2585 | Park Bld Maint/Jan Supp            | \$5,275.47         | \$6,700.00          | \$1,424.53         |
| 6-2586 | Fertilizer & Turf                  | \$9,991.23         | \$16,800.00         | \$6,808.77         |
| 6-2610 | Playground Maintenance             | \$243.54           | \$6,000.00          | \$5,756.46         |
| 6-2647 | Refuse Removal                     | \$5,081.93         | \$4,200.00          | (\$881.93)         |
| 6-2649 | Electrical Utilities               | \$9,803.29         | \$11,200.00         | \$1,396.71         |
| 6-2650 | Alarm System Monitoring            | \$489.20           | \$500.00            | \$10.80            |
| 6-2652 | Conferences & Training             | \$0.00             | \$700.00            | \$700.00           |
| 6-2670 | Road & Trail Maintenance           | \$5,686.83         | \$7,500.00          | \$1,813.17         |
| 6-2680 | Water System Maintenance           | \$999.60           | \$5,400.00          | \$4,400.40         |
| 6-2690 | Septic                             | \$0.00             | \$3,000.00          | \$3,000.00         |
| 6-2760 | Contract Services                  | \$0.00             | \$500.00            | \$500.00           |
| 6-2880 | Veh & Mach Repair/Parts            | \$4,998.58         | \$6,666.68          | \$1,668.10         |
| 6-2881 | Veh/Mach In-shop Repair            | \$8,305.36         | \$6,200.00          | (\$2,105.36)       |
| 6-2901 | Misc Equip Rental                  | \$0.00             | \$500.00            | \$500.00           |
| 6-2902 | Misc. Equipment/Tools              | \$96.73            | \$700.00            | \$603.27           |
| 6-2904 | Vandalism Repair                   | \$461.98           | \$1,000.00          | \$538.02           |
| 6-2905 | Sign/Art Work Maintenance          | \$375.00           | \$300.00            | (\$75.00)          |
| 6-2906 | Trustland Trails                   | \$202.18           | \$500.00            | \$297.82           |
| 6-2907 | Lakes                              | <u>\$0.00</u>      | <u>\$500.00</u>     | <u>\$500.00</u>    |
|        | <b>Total Maintenance O &amp; M</b> | <b>\$80,284.63</b> | <b>\$120,566.68</b> | <b>\$40,282.05</b> |

|  | Actual              | Budgeted             | \$ Difference       | Notes |
|--|---------------------|----------------------|---------------------|-------|
| <b>Capital</b>                           |                     |                      |                     |       |
| Capital Equipment/Projects               | \$0.00              | \$8,750.00           | \$8,750.00          |       |
| Project Account Expenses                 | \$0.00              | \$0.00               | \$0.00              |       |
| Truck Loan Payment                       | \$3,537.95          | \$3,537.95           | \$0.00              |       |
| Property Payment                         | \$28,796.18         | \$28,796.18          | \$0.00              |       |
| Capital Loan Payments                    | \$38,560.13         | \$38,560.13          | \$0.00              |       |
| <b>Total Capital</b>                     | <b>\$70,894.26</b>  | <b>\$79,644.26</b>   | <b>\$8,750.00</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>\$842,420.38</b> | <b>\$780,631.00</b>  | <b>\$61,789.38</b>  |       |
| <b>TOTAL EXPENSES/TRANSFERS OUT</b>      | <b>\$746,228.70</b> | <b>\$808,197.34</b>  | <b>\$61,968.64</b>  |       |
|  | <b>\$96,191.68</b>  | <b>(\$27,566.34)</b> | <b>\$123,758.02</b> |       |

| <b>FUND BALANCES as of October 31, 2018</b> |                     |
|---|---------------------|
| M&O FUND                                    | \$383,323.06        |
| RESERVE FUND                                | \$219,263.54        |
| CAPITAL FUND                                | \$500.64            |
| BOND FUND                                   | \$251,326.02        |
| PROPERTY FUND                               | \$13,484.61         |
| <b>TOTAL</b>                                | <b>\$867,897.87</b> |