

SOUTH WHIDBEY PARKS AND RECREATION DISTRICT BUDGET/ACTUAL REPORT

JANUARY - AUGUST 2020

		Actual	Budgeted	\$ Difference	Notes
Revenue					
Taxes					
4-2110	Property taxes - M & O	\$545,305.11	\$542,300.00	\$3,005.11	
4-2111	Compensating Tax	\$0.00	\$0.00	\$0.00	
4-2200	Timber excise taxes	\$177.03	\$450.00	(\$272.97)	
	Total Taxes	\$545,482.14	\$542,750.00	\$2,732.14	
Other Revenue					
4-8001	Concession income	\$0.00	\$400.00	(\$400.00)	
4-8003	Park Facility Rental	\$540.00	\$2,000.00	(\$1,460.00)	
4-8005	Other Revenue	\$86.41	\$150.00	(\$63.59)	
4-8006	Interest from M & O	\$2,534.79	\$2,750.00	(\$215.21)	
4-8008	Interest from Reserve Fund	\$2,231.68	\$3,300.00	(\$1,068.32)	
4-8100	Scholarship Donations	\$10.00	\$50.00	(\$40.00)	
4-1002	Advertising	\$0.00	\$0.00	\$0.00	
	Total Other Revenue	\$5,402.88	\$8,650.00	(\$3,247.12)	
Administration					
Expenses					
6-1010	Wages - Director	\$66,948.64	\$66,948.64	\$0.00	
6-1012	Wages - Administrator	\$42,817.28	\$42,817.28	\$0.00	
6-2010	Maintenance Supervisor	\$56,612.64	\$56,612.64	\$0.00	
6-2012	Maintenance Wages - PT	\$71,432.45	\$85,350.00	\$13,917.55	
6-4010	Programs Wages - FT	\$46,787.36	\$46,787.36	\$0.00	
6-1201	FICA District's Share	\$4,695.60	\$4,300.00	(\$395.60)	
6-1202	WA SUI	\$488.24	\$645.00	\$156.76	
6-1203	Industrial Ins	\$8,452.06	\$9,000.00	\$547.94	
6-1204	Health Ins	\$34,991.04	\$34,137.44	(\$853.60)	
6-1205	Retirement	\$35,759.15	\$35,700.00	(\$59.15)	
6-1206	LTD/AD&D/Life Insurance	\$0.00	\$1,400.00	\$1,400.00	
6-1207	Dental Ins	\$2,598.88	\$2,870.00	\$271.12	
6-1208	B&O Tax	\$885.74	\$2,300.00	\$1,414.26	
6-1209	Deferred Comp - Employer	\$17,269.80	\$18,245.00	\$975.20	
6-1210	Family & Medical Leave	\$810.34	\$840.00	\$29.66	
6-1301	Accounting Service	\$2,000.00	\$2,300.00	\$300.00	
6-1302	Legal Service	\$0.00	\$250.00	\$250.00	
6-1303	Professional Service	\$0.00	\$2,000.00	\$2,000.00	
6-1426	Fire & Liability Insurance	\$27,555.00	\$26,594.00	(\$961.00)	
6-1429	Building Lease	\$2,894.88	\$2,894.68	(\$0.20)	
6-1530	Office & Photo Supplies	\$2,572.01	\$3,100.00	\$527.99	
6-1531	Dues & Publications	\$1,066.41	\$935.00	(\$131.41)	
6-1532	Print & Advertising	\$0.00	\$300.00	\$300.00	
6-1533	Uniforms	\$0.00	\$250.00	\$250.00	
6-1535	Contracted Services	\$3,336.26	\$3,344.00	\$7.74	
6-1540	Postage	\$64.15	\$75.00	\$10.85	
6-1541	Telephone	\$5,071.93	\$5,000.00	(\$71.93)	
6-1543	Propane	\$1,249.71	\$1,400.00	\$150.29	
6-1550	Travel & Vehicle Allowance	\$18.80	\$600.00	\$581.20	
6-1552	Conferences & Training	\$135.05	\$2,650.00	\$2,514.95	
6-1660	Misc Fees & Charges	\$2,725.14	\$4,730.00	\$2,004.86	
6-1690	Computer Equip & Supplies	\$1,057.99	\$1,850.00	\$792.01	

		Actual	Budgeted	\$ Difference	Notes
6-1691	Office Equipment	\$0.00	\$500.00	\$500.00	
6-1692	Volunteer Recognition	\$0.00	\$50.00	\$50.00	
	Total Administration	\$440,296.55	\$466,776.04	\$26,479.49	
Miscellaneous Costs					
6-8006	Investment Fee Operations Fund	\$0.00	\$133.36	\$133.36	
6-8008	Investment Fees Reserve Fund	\$0.00	\$133.36	\$133.36	
	Total Miscellaneous Costs	\$0.00	\$266.72	\$266.72	
Programs					
Misc. Program Expenses					
6-4532	Print & Advertising	\$682.55	\$1,000.00	\$317.45	
6-4534	Program Equipment & Supplies	\$42.28	\$700.00	\$657.72	
6-4570	Scholarship Expense	\$50.00	\$500.00	\$450.00	
	Total Misc. Program Expenses	\$774.83	\$2,200.00	\$1,425.17	
Adult Sports					
4-4114	Adult Softball League - R	\$2,660.00	\$4,025.00	(\$1,365.00)	
6-4114	Adult Softball League - E	\$479.43	\$3,500.00	(\$3,020.57)	
	Adult Softball League - Total	\$2,180.57	\$525.00	\$1,655.57	
4-4118	Adult Sailing - R	\$0.00	\$3,000.00	(\$3,000.00)	
6-4118	Adult Sailing - E	\$0.00	\$2,300.00	(\$2,300.00)	
	Adult Sailing - Total	\$0.00	\$700.00	(\$5,300.00)	
4-4119	Pickleball - R	\$3,761.00	\$8,850.00	(\$5,089.00)	
6-4119	Pickleball - E	\$3,542.44	\$6,450.00	(\$2,907.56)	
	Pickleball - Total	\$218.56	\$2,400.00	(\$7,996.56)	
4-4129	Open Water Swim Clinics - R	\$126.00	\$500.00	(\$374.00)	
6-4129	Open Water Swim Clinics - E	\$0.00	\$400.00	\$400.00	
	Open Water Swim Clinics - Total	\$126.00	\$100.00	\$26.00	
	Adult Sports - R	\$6,547.00	\$16,375.00	(\$9,828.00)	
	Adult Sports - E	\$4,021.87	\$12,650.00	\$8,628.13	
	Adult Sports - Total	\$2,525.13	\$3,725.00	(\$1,199.87)	
Teens/Youth Sports					
4-4131	Tennis Classes - R	\$4,050.00	\$5,850.00	(\$1,800.00)	
6-4131	Tennis Classes - E	\$2,032.00	\$5,000.00	\$2,968.00	
	Tennis Classes - Total	\$2,018.00	\$850.00	\$1,168.00	
4-4132	Youth Basketball - R	\$1,300.00	\$500.00	\$800.00	
6-4132	Youth Basketball - E	\$8,581.49	\$12,900.00	\$4,318.51	
	Youth Basketball - Total	(\$7,281.49)	(\$12,400.00)	(\$3,518.51)	
4-4138	Youth Baseball - R	\$0.00	\$1,750.00	(\$1,750.00)	
6-4138	Youth Baseball - E	\$0.00	\$1,420.00	(\$1,420.00)	
	Youth Baseball - Total	\$0.00	\$330.00	(\$330.00)	
4-4260	Volley Kids - R	\$0.00	\$1,000.00	(\$1,000.00)	
6-4260	Volley Kids - E	\$0.00	\$820.00	\$820.00	
	Volley Kids - Total	\$0.00	\$180.00	(\$180.00)	
4-4263	Archery - R	\$0.00	\$1,500.00	(\$1,500.00)	
6-4263	Archery - E	\$0.00	\$1,240.00	\$1,240.00	
	Archery - Total	\$0.00	\$260.00	(\$260.00)	
	Teens/Youth Sports - R	\$5,350.00	\$10,600.00	(\$5,250.00)	
	Teens/Youth Sports - E	\$10,613.49	\$21,380.00	\$10,766.51	
	Teens/Youth Sports - Total	(\$5,263.49)	(\$10,780.00)	\$5,516.51	
Other - Sports					
4-4191	Triathlon - R	\$4,595.00	\$24,725.00	(\$20,130.00)	
6-4191	Triathlon - E	\$206.29	\$17,305.00	\$17,098.71	
	Triathlon - Total	\$4,388.71	\$7,420.00	(\$3,031.29)	

		Actual	Budgeted	\$ Difference	Notes
4-4192	Chum Run - R	\$0.00	\$3,500.00	(\$3,500.00)	
6-4192	Chum Run - E	\$0.00	\$2,600.00	\$2,600.00	
	Chum Run - Total	\$0.00	\$900.00	(\$900.00)	
4-4199	Other Sports - R	\$2,180.00	\$2,000.00	\$180.00	Polar Bear Dive
6-4199	Other Sports - E	\$2,769.04	\$2,275.00	(\$494.04)	
	Other Sports - Total	(\$589.04)	(\$275.00)	(\$314.04)	
4-4264	Aquatics - R	\$7,955.00	\$41,500.00	(\$33,545.00)	
6-4264	Aquatics - E	\$0.00	\$34,500.00	\$34,500.00	
	Aquatics - Total	\$7,955.00	\$7,000.00	\$955.00	
4-4265	Skimboarding - R	\$1,625.00	\$2,125.00	(\$500.00)	
6-4265	Skimboarding - E	\$0.00	\$1,740.00	\$1,740.00	
	Skimboarding - Total	\$1,625.00	\$385.00	\$1,240.00	
4-4266	Youth Sailing - R	\$0.00	\$7,500.00	(\$7,500.00)	
6-4266	Youth Sailing - E	\$40.00	\$6,100.00	\$6,060.00	
	Youth Sailing - Total	(\$40.00)	\$1,400.00	(\$1,440.00)	
4-4267	Paddle Sports - R	\$2,155.00	\$650.00	\$1,505.00	Kayaking
6-4267	Paddle Sports - E	\$1,744.00	\$540.00	(\$1,204.00)	
	Paddle Sports - Total	\$411.00	\$110.00	\$301.00	
	Other - Sports - R	\$18,510.00	\$82,000.00	(\$63,490.00)	
	Other - Sports - E	\$4,759.33	\$65,060.00	\$60,300.67	
	Other - Sports - Total	\$13,750.67	\$16,940.00	(\$3,189.33)	
General					
4-4291	Dog Nosework - R	\$4,050.00	\$15,800.00	(\$11,750.00)	
6-4291	Dog Nosework - E	\$3,900.00	\$9,500.00	\$5,600.00	
	Dog Nosework - Total	\$150.00	\$6,300.00	(\$6,150.00)	
4-4259	Model Rockets - R	\$640.00	\$875.00	(\$235.00)	
6-4259	Model Rockets - E	\$400.00	\$500.00	\$100.00	
	Model Rockets - Total	\$240.00	\$375.00	(\$135.00)	
4-4282	Cultural Youth Programs - R	\$3,250.00	\$8,400.00	(\$5,150.00)	
6-4282	Cultural Youth Programs - E	\$2,970.50	\$7,040.00	\$4,069.50	
	Cultural Youth Programs - Total	\$279.50	\$1,360.00	(\$1,080.50)	
	General - R	\$7,940.00	\$25,075.00	(\$17,135.00)	
	General - E	\$7,270.50	\$17,040.00	\$9,769.50	
	General - Total	\$669.50	\$8,035.00	(\$7,365.50)	
Special Cultural Events					
4-4292	Concerts - R	\$0.00	\$1,200.00	(\$1,200.00)	
6-4292	Concerts - E	\$0.00	\$2,400.00	\$2,400.00	
	Concerts - Total	\$0.00	(\$1,200.00)	\$1,200.00	
4-4296	New Program Directions - R	\$0.00	\$7,125.00	\$7,125.00	
6-4296	New Program Directions - E	\$0.00	\$4,000.00	\$4,000.00	
	New Program Directions - Total	\$0.00	\$3,125.00	\$3,125.00	
4-4296	Botanical Jewelry - R	\$135.00	\$0.00	\$135.00	
6-4296	Botanical Jewelry - E	\$47.41	\$0.00	\$47.41	
	Botanical Jewelry - Total	\$87.59	\$0.00	\$87.59	
4-4296	CPR & First Aid - R	\$280.00	\$0.00	\$280.00	
6-4296	CPR & First Aid - E	\$224.00	\$0.00	\$224.00	
	CPR & First Aid - Total	\$56.00	\$0.00	\$56.00	
4-4296	Tree Climbing Camp - R	\$3,000.00	\$0.00	\$3,000.00	
6-4296	Tree Climbing Camp - E	\$0.00	\$0.00	\$0.00	
	Tree Climbing Camp - Total	\$3,000.00	\$0.00	\$3,000.00	
4-4296	Canine Sports Sampler - R	\$610.00	\$0.00	\$610.00	
6-4296	Canine Sports Sampler - E	\$0.00	\$0.00	\$0.00	
	Canine Sports Sampler - Total	\$610.00	\$0.00	\$610.00	
4-4296	Canine Good Citizen - R	\$500.00	\$0.00	\$500.00	
6-4296	Canine Good Citizen - E	\$0.00	\$0.00	\$0.00	
	Canine Good Citizen - Total	\$500.00	\$0.00	\$500.00	

		Actual	Budgeted	\$ Difference	Notes
4-4296	Macrame - R	\$250.00	\$0.00	\$250.00	
6-4296	Macrame - E	<u>\$240.00</u>	<u>\$0.00</u>	<u>\$240.00</u>	
	Macrame - Total	\$10.00	\$0.00	\$10.00	
4-4296	Rock Climbing Camp - R	\$282.00	\$0.00	\$282.00	
6-4296	Rock Climbing Camp - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Rock Climbing Camp - Total	\$282.00	\$0.00	\$282.00	
4-4296	Reactive Dog Clinic - R	\$1,600.00	\$0.00	\$1,600.00	
6-4296	Reactive Dog Clinic - E	<u>\$1,360.00</u>	<u>\$0.00</u>	<u>\$1,360.00</u>	
	Reactive Dog Clinic -Total	\$240.00	\$0.00	\$240.00	
4-4296	Old Growth Tree Climbing - R	\$119.00	\$0.00	\$119.00	
6-4296	Old Growth Tree Climbing - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Old Growth Tree Climbing - Total	\$119.00	\$0.00	\$119.00	
4-4296	Senior Tree Climbing - R	\$452.20	\$0.00	\$452.20	
6-4296	Senior Tree Climbing - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Senior Tree Climbing - Total	\$452.20	\$0.00	\$452.20	
4-4296	Reading with Rover - R	(\$10.00)	\$0.00	(\$10.00)	
6-4296	Reading with Rover - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Reading with Rover - Total	(\$10.00)	\$0.00	(\$10.00)	
4-4296	Zentangle - R	\$65.00	\$0.00	\$65.00	
6-4296	Zentangle - E	<u>\$208.00</u>	<u>\$0.00</u>	<u>\$208.00</u>	
	Zentangle - Total	(\$143.00)	\$0.00	(\$143.00)	
4-4298	Special Events - R	\$0.00	\$4,250.00	(\$4,250.00)	Family Dance
6-4298	Special Events - E	<u>\$0.00</u>	<u>\$3,440.00</u>	<u>\$3,440.00</u>	
	Special Events - Total	\$0.00	\$810.00	(\$810.00)	
	Special Cultural Events - R	\$7,283.20	\$12,575.00	(\$5,291.80)	
	Special Cultural Events - E	\$2,079.41	\$9,840.00	\$7,760.59	
	Special Cultural Events - Total	\$5,203.79	\$2,735.00	\$2,468.79	
	TOTAL PROGRAM REVENUE	\$45,630.20	\$146,625.00	(\$100,994.80)	
	TOTAL PROGRAM EXPENSE	\$29,519.43	\$128,170.00	\$98,650.57	
	TOTAL PROGRAMS	\$16,110.77	\$18,455.00	(\$2,344.23)	

* R = Revenue, **E = Expense

Maintenance

Maintenance O & M

6-2303	Professional Service	\$0.00	\$2,000.00	\$2,000.00
6-2331	Dues & Publications	\$13.00	\$50.00	\$37.00
6-2434	Gas & Lube Products	\$4,058.51	\$5,600.00	\$1,541.49
6-2436	Safety Gear	\$595.59	\$950.00	\$354.41
6-2550	Travel & Vehicle Allowance	\$488.30	\$525.00	\$36.70
6-2581	Garden Maint & Hort	\$2,696.00	\$1,000.00	(\$1,696.00)
6-2582	Irrg & Plumb Supplies	\$4,644.92	\$4,800.00	\$155.08
6-2583	Sport Field Supplies	\$2,795.23	\$5,000.00	\$2,204.77
6-2584	Misc Bld Repair	\$4,357.79	\$3,100.00	(\$1,257.79)
6-2585	Park Bld Maint/Jan Supp	\$6,113.51	\$5,000.00	(\$1,113.51)
6-2586	Fertilizer & Turf	\$13,232.46	\$14,100.00	\$867.54
6-2610	Playground Maintenance	\$0.00	\$500.00	\$500.00
6-2647	Refuse Removal	\$3,229.09	\$4,333.36	\$1,104.27
6-2649	Electrical Utilities	\$7,018.82	\$8,400.00	\$1,381.18
6-2650	Alarm System Monitoring	\$391.36	\$400.00	\$8.64
6-2652	Conferences & Training	\$0.00	\$0.00	\$0.00
6-2670	Road & Trail Maintenance	\$961.88	\$3,000.00	\$2,038.12
6-2680	Water System Maintenance	\$1,480.60	\$1,625.00	\$144.40
6-2690	Septic	\$0.00	\$300.00	\$300.00
6-2760	Contract Services	\$0.00	\$0.00	\$0.00
6-2880	Veh & Mach Repair/Parts	\$2,407.08	\$5,400.00	\$2,992.92

		Actual	Budgeted	\$ Difference	Notes
6-2881	Veh/Mach In-shop Repair	\$1,721.71	\$6,900.00	\$5,178.29	
6-2901	Misc Equip Rental	\$310.45	\$150.00	(\$160.45)	
6-2902	Misc. Equipment/Tools	\$327.39	\$1,000.00	\$672.61	
6-2904	Vandalism Repair	\$187.53	\$500.00	\$312.47	
6-2905	Sign/Art Work Maintenance	\$0.00	\$0.00	\$0.00	
6-2906	Trustland Trails	\$0.00	\$0.00	\$0.00	
6-2907	Lakes	\$995.69	\$500.00	(\$495.69)	
	Total Maintenance O & M	\$58,026.91	\$75,133.36	\$17,106.45	
Capital					
	Capital Equipment/Projects	\$0.00	\$23,600.00	\$23,600.00	
	Project Account Expenses	\$0.00	\$0.00	\$0.00	
	Property Payment	\$14,398.09	\$14,398.09	\$0.00	
	Capital Loan Payments	\$47,128.89	\$47,128.89	\$0.00	
	Total Capital	\$61,526.98	\$85,126.98	\$23,600.00	
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	\$7,964.00	\$7,964.00	\$0.00	
TOTAL REVENUE/TRANSFERS IN		\$596,515.22	\$698,025.00	(\$101,509.78)	
TOTAL EXPENSES/TRANSFERS OUT		\$597,333.87	\$763,437.10	\$166,103.23	
		(\$818.65)	(\$65,412.10)	\$64,593.45	

FUND BALANCES as of August 31, 2020	
M&O FUND	\$363,799.44
RESERVE FUND	\$259,289.00
CAPITAL FUND	\$343,432.48
BOND FUND	\$153,923.26
PROPERTY FUND	\$205,670.99
TOTAL	\$1,326,115.17