

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

JANUARY - NOVEMBER 2020

		Actual	Budgeted	\$ Difference	Notes
Revenue					
Taxes					
4-2110	Property taxes - M & O	\$932,321.89	\$928,300.00	\$4,021.89	
4-2200	Timber excise taxes	\$728.07	\$600.00	\$128.07	
	Total Taxes	\$933,049.96	\$928,900.00	\$4,149.96	
Other Revenue					
4-8001	Concession income	\$0.00	\$400.00	(\$400.00)	
4-8003	Park Facility Rental	\$995.00	\$2,200.00	(\$1,205.00)	
4-8005	Other Revenue	\$86.41	\$300.00	(\$213.59)	
4-8006	Interest from M & O	\$3,025.75	\$3,750.00	(\$724.25)	
4-8008	Interest from Reserve Fund	\$2,707.67	\$4,550.00	(\$1,842.33)	
4-8100	Scholarship Donations	\$10.00	\$50.00	(\$40.00)	
4-1002	Advertising	\$50.00	\$0.00	\$50.00	
	Total Other Revenue	\$6,874.83	\$11,250.00	(\$4,375.17)	
Administration					
Expenses					
6-1010	Wages - Director	\$92,054.38	\$92,054.38	\$0.00	
6-1012	Wages - Administrator	\$58,873.76	\$58,873.76	\$0.00	
6-2010	Maintenance Supervisor	\$77,842.38	\$77,842.38	\$0.00	
6-2012	Maintenance Wages - PT	\$98,428.72	\$113,849.00	\$15,420.28	
6-4010	Programs Wages - FT	\$64,332.62	\$64,332.62	\$0.00	
6-1201	FICA District's Share	\$6,411.68	\$5,900.00	(\$511.68)	
6-1202	WA SUI	\$683.47	\$770.00	\$86.53	
6-1203	Industrial Ins	\$11,148.01	\$12,000.00	\$851.99	
6-1204	Health Ins	\$48,508.87	\$47,505.86	(\$1,003.01)	
6-1205	Retirement	\$49,281.93	\$49,087.50	(\$194.43)	
6-1206	LTD/AD&D/Life Insurance	\$0.00	\$2,000.00	\$2,000.00	
6-1207	Dental Ins	\$3,549.65	\$3,946.25	\$396.60	
6-1208	B&O Tax	\$885.74	\$2,700.00	\$1,814.26	
6-1209	Deferred Comp - Employer	\$23,734.05	\$25,085.00	\$1,350.95	
6-1210	Family & Medical Leave	\$1,082.33	\$1,118.00	\$35.67	
6-1301	Accounting Service	\$2,000.00	\$2,300.00	\$300.00	
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	\$27,555.00	\$26,594.00	(\$961.00)	
6-1429	Building Lease	\$3,980.46	\$3,980.17	(\$0.29)	
6-1530	Office & Photo Supplies	\$3,374.58	\$4,100.00	\$725.42	
6-1531	Dues & Publications	\$1,400.41	\$1,245.00	(\$155.41)	
6-1532	Print & Advertising	\$0.00	\$500.00	\$500.00	
6-1533	Uniforms	\$0.00	\$250.00	\$250.00	
6-1535	Contracted Services	\$4,587.26	\$4,598.00	\$10.74	
6-1540	Postage	\$64.15	\$100.00	\$35.85	
6-1541	Telephone	\$6,848.41	\$6,875.00	\$26.59	
6-1543	Propane	\$1,590.90	\$1,800.00	\$209.10	
6-1550	Travel & Vehicle Allowance	\$18.80	\$800.00	\$781.20	
6-1552	Conferences & Training	\$430.05	\$3,470.00	\$3,039.95	
6-1660	Misc Fees & Charges	\$3,612.22	\$5,700.00	\$2,087.78	
6-1690	Computer Equip & Supplies	\$2,212.27	\$3,450.00	\$1,237.73	
6-1691	Office Equipment	\$0.00	\$750.00	\$750.00	

		Actual	Budgeted	\$ Difference	Notes
6-1692	Volunteer Recognition	\$0.00	\$50.00	\$50.00	
	Total Administration	\$594,492.10	\$626,126.92	\$31,634.82	
Miscellaneous Costs					
6-8006	Investment Fee Operations Fund	\$0.00	\$183.34	\$183.34	
6-8008	Investment Fees Reserve Fund	\$0.00	\$183.34	\$183.34	
	Total Miscellaneous Costs	\$0.00	\$366.68	\$366.68	
Programs					
Misc. Program Expenses					
6-4532	Print & Advertising	\$915.50	\$1,375.00	\$459.50	
6-4534	Program Equipment & Supplies	\$42.28	\$1,000.00	\$957.72	
6-4570	Scholarship Expense	\$50.00	\$500.00	\$450.00	
	Total Misc. Program Expenses	\$1,007.78	\$2,875.00	\$1,867.22	
Adult Sports					
4-4114	Adult Softball League - R	\$1,710.00	\$4,025.00	(\$2,315.00)	
6-4114	Adult Softball League - E	<u>\$1,039.43</u>	<u>\$3,691.00</u>	(\$2,651.57)	
	Adult Softball League - Total	\$670.57	\$334.00	\$336.57	
4-4118	Adult Sailing - R	\$0.00	\$3,000.00	(\$3,000.00)	
6-4118	Adult Sailing - E	<u>\$0.00</u>	<u>\$2,300.00</u>	(\$2,300.00)	
	Adult Sailing - Total	\$0.00	\$700.00	(\$5,300.00)	
4-4119	Pickleball - R	\$4,127.00	\$11,550.00	(\$7,423.00)	
6-4119	Pickleball - E	<u>\$3,564.17</u>	<u>\$9,750.00</u>	(\$6,185.83)	
	Pickleball - Total	\$562.83	\$1,800.00	(\$13,608.83)	
4-4129	Open Water Swim Clinics - R	\$126.00	\$500.00	(\$374.00)	
6-4129	Open Water Swim Clinics - E	<u>\$0.00</u>	<u>\$400.00</u>	\$400.00	
	Open Water Swim Clinics - Total	\$126.00	\$100.00	\$26.00	
4-4216	Zumba - R	\$700.00	\$0.00	\$700.00	
6-4216	Zumba - E	<u>\$552.00</u>	<u>\$0.00</u>	(\$552.00)	
	Zumba - Total	\$148.00	\$0.00	\$148.00	
	Adult Sports - R	\$6,663.00	\$19,075.00	(\$12,412.00)	
	Adult Sports - E	<u>\$5,155.60</u>	<u>\$16,141.00</u>	<u>\$10,985.40</u>	
	Adult Sports - Total	\$1,507.40	\$2,934.00	(\$1,426.60)	
Teens/Youth Sports					
4-4131	Tennis Classes - R	\$4,050.00	\$5,850.00	(\$1,800.00)	
6-4131	Tennis Classes - E	<u>\$3,240.00</u>	<u>\$5,000.00</u>	\$1,760.00	
	Tennis Classes - Total	\$810.00	\$850.00	(\$40.00)	
4-4132	Youth Basketball - R	\$1,300.00	\$12,925.00	(\$11,625.00)	
6-4132	Youth Basketball - E	<u>\$8,581.49</u>	<u>\$13,900.00</u>	\$5,318.51	
	Youth Basketball - Total	(\$7,281.49)	(\$975.00)	(\$16,943.51)	
4-4133	Contract Sports - R	\$1,272.75	\$2,000.00	(\$727.25)	
6-4133	Contract Sports - E	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	
	Contract Sports - Total	\$1,272.75	\$2,000.00	(\$727.25)	
4-4138	Youth Baseball - R	\$0.00	\$1,750.00	(\$1,750.00)	
6-4138	Youth Baseball - E	<u>\$0.00</u>	<u>\$1,420.00</u>	(\$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	<u>\$0.00</u>	<u>\$820.00</u>	\$820.00	
	Volley Kids - Total	\$0.00	\$180.00	(\$180.00)	
4-4253	Start Smart Sports - R	\$0.00	\$420.00	(\$420.00)	
6-4253	Start Smart Sports - E	<u>\$0.00</u>	<u>\$315.00</u>	\$315.00	
	Start Smart Sports - Total	\$0.00	\$105.00	(\$105.00)	

		Actual	Budgeted	\$ Difference	Notes
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	\$6,622.75	\$25,445.00	(\$18,822.25)	
	Teens/Youth Sports - E	\$11,821.49	\$22,695.00	\$10,873.51	
	Teens/Youth Sports - Total	(\$5,198.74)	\$2,750.00	(\$7,948.74)	
Other - Sports					
4-4191	Triathlon - R	\$4,595.00	\$24,725.00	(\$20,130.00)	
6-4191	Triathlon - E	\$867.57	\$18,330.00	\$17,462.43	
	Triathlon - Total	\$3,727.43	\$6,395.00	(\$2,667.57)	
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	\$6,885.40	\$34,500.00	\$27,614.60	
	Aquatics - Total	\$1,069.60	\$7,000.00	(\$5,930.40)	
4-4265	Skimboarding - R	\$1,625.00	\$2,125.00	(\$500.00)	
6-4265	Skimboarding - E	\$1,292.00	\$1,740.00	\$448.00	
	Skimboarding - Total	\$333.00	\$385.00	(\$52.00)	
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	\$13,598.01	\$66,085.00	\$52,486.99	
	Other - Sports - Total	\$4,911.99	\$15,915.00	(\$11,003.01)	
General					
4-4291	Dog Nosework - R	\$6,738.00	\$19,500.00	(\$12,762.00)	
6-4291	Dog Nosework - E	\$6,110.40	\$15,500.00	\$9,389.60	
	Dog Nosework - Total	\$627.60	\$4,000.00	(\$3,372.40)	
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	\$10,628.00	\$28,775.00	(\$18,147.00)	
	General - E	\$9,480.90	\$23,040.00	\$13,559.10	
	General - Total	\$1,147.10	\$5,735.00	(\$4,587.90)	
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	\$11,125.00	\$11,125.00	
6-4296	New Program Directions - E	\$0.00	\$7,500.00	\$7,500.00	
	New Program Directions - Total	\$0.00	\$3,625.00	\$3,625.00	
4-4296	Botanical Jewelry - R	\$135.00	\$0.00	\$135.00	
6-4296	Botanical Jewelry - E	\$123.77	\$0.00	\$123.77	
	Botanical Jewelry -Total	\$11.23	\$0.00	\$11.23	

		Actual	Budgeted	\$ Difference	Notes
4-4296	CPR & First Aid - R	\$280.00	\$0.00	\$280.00	
6-4296	CPR & First Aid - E	<u>\$224.00</u>	<u>\$0.00</u>	<u>\$224.00</u>	
	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	<u>\$1,800.00</u>	<u>\$0.00</u>	<u>\$1,800.00</u>	
	Tree Climbing Camp - Total	\$1,200.00	\$0.00	\$1,200.00	
4-4296	Canine Sports Sampler - R	(\$90.00)	\$0.00	(\$90.00)	
6-4296	Canine Sports Sampler - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Canine Sports Sampler - Total	(\$90.00)	\$0.00	(\$90.00)	
4-4296	Birdwatching - R	\$320.00	\$0.00	\$320.00	
6-4296	Birdwatching - E	<u>\$20.00</u>	<u>\$0.00</u>	<u>\$20.00</u>	
	Birdwatching - Total	\$300.00	\$0.00	\$300.00	
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>\$225.60</u>	<u>\$0.00</u>	<u>\$225.60</u>	
	Rock Climbing Camp - Total	\$56.40	\$0.00	\$56.40	
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	Recess Pods - R	\$180.00	\$0.00	\$180.00	
6-4296	Recess Pods - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Recess Pods - Total	\$180.00	\$0.00	\$180.00	
4-4296	Old Growth/Senior Tree Climbing - R	\$1,047.20	\$0.00	\$1,047.20	
6-4296	Old Growth/Senior Tree Climbing - E	<u>\$952.00</u>	<u>\$0.00</u>	<u>\$952.00</u>	
	Old Growth/Senior Tree Climbing-Total	\$95.20	\$0.00	\$95.20	
4-4296	Ukulele - R	\$150.00	\$0.00	\$150.00	
6-4296	Ukulele - E	<u>\$127.50</u>	<u>\$0.00</u>	<u>\$127.50</u>	
	Ukulele - Total	\$22.50	\$0.00	\$22.50	
4-4296	Wreath Making Workshop - R	\$261.00	\$0.00	\$261.00	
6-4296	Wreath Making Workshop - E	<u>\$85.71</u>	<u>\$0.00</u>	<u>\$85.71</u>	
	Wreath Making Workshop - Total	\$175.29	\$0.00	\$175.29	
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	\$7,470.20	\$16,575.00	(\$9,104.80)	
	Special Cultural Events - E	\$5,366.58	\$13,340.00	\$7,973.42	
	Special Cultural Events - Total	\$2,103.62	\$3,235.00	(\$1,131.38)	
	TOTAL PROGRAM REVENUE	\$49,893.95	\$171,870.00	(\$121,976.05)	
	TOTAL PROGRAM EXPENSE	\$46,430.36	\$144,176.00	\$97,745.64	
	TOTAL PROGRAMS	\$3,463.59	\$27,694.00	(\$24,230.41)	

* R = Revenue, **E = Expense

Maintenance

Maintenance O & M

6-2303	Professional Service	\$0.00	\$4,000.00	\$4,000.00
6-2331	Dues & Publications	\$33.00	\$200.00	\$167.00
6-2434	Gas & Lube Products	\$5,822.19	\$7,750.00	\$1,927.81

		Actual	Budgeted	\$ Difference	Notes
6-2436	Safety Gear	\$958.65	\$1,000.00	\$41.35	
6-2550	Travel & Vehicle Allowance	\$685.20	\$675.00	(\$10.20)	
6-2581	Garden Maint & Hort	\$2,696.00	\$2,000.00	(\$696.00)	
6-2582	Irrg & Plumb Supplies	\$5,497.43	\$5,100.00	(\$397.43)	
6-2583	Sport Field Supplies	\$13,265.20	\$18,800.00	\$5,534.80	
6-2584	Misc Bld Repair	\$6,150.45	\$5,000.00	(\$1,150.45)	
6-2585	Park Bld Maint/Jan Supp	\$8,552.67	\$6,875.00	(\$1,677.67)	
6-2586	Fertilizer & Turf	\$15,949.02	\$16,800.00	\$850.98	
6-2610	Playground Maintenance	\$5,761.22	\$6,000.00	\$238.78	
6-2647	Refuse Removal	\$4,676.47	\$5,958.34	\$1,281.87	
6-2649	Electrical Utilities	\$9,782.23	\$11,500.00	\$1,717.77	
6-2650	Alarm System Monitoring	\$538.12	\$550.00	\$11.88	
6-2652	Conferences & Training	\$0.00	\$500.00	\$500.00	
6-2670	Road & Trail Maintenance	\$4,108.01	\$6,000.00	\$1,891.99	
6-2680	Water System Maintenance	\$1,993.60	\$2,000.00	\$6.40	
6-2690	Septic	\$178.09	\$500.00	\$321.91	
6-2760	Contract Services	\$0.00	\$500.00	\$500.00	
6-2880	Veh & Mach Repair/Parts	\$2,901.63	\$8,000.00	\$5,098.37	
6-2881	Veh/Mach In-shop Repair	\$8,558.40	\$9,500.00	\$941.60	
6-2901	Misc Equip Rental	\$310.45	\$400.00	\$89.55	
6-2902	Misc. Equipment/Tools	\$1,260.23	\$1,300.00	\$39.77	
6-2904	Vandalism Repair	\$187.53	\$500.00	\$312.47	
6-2905	Sign/Art Work Maintenance	\$0.00	\$500.00	\$500.00	
6-2906	Trustland Trails	\$0.00	\$0.00	\$0.00	
6-2907	Lakes	\$995.69	\$500.00	(\$495.69)	
	Total Maintenance O & M	\$100,861.48	\$122,408.34	\$21,546.86	
Capital					
	Capital Equipment/Projects	\$839.71	\$25,400.00	\$24,560.29	
	Project Account Expenses	\$0.00	\$0.00	\$0.00	
	Property Payment	\$28,796.18	\$28,796.18	\$0.00	
	Capital Loan Payments	\$52,237.61	\$52,237.61	\$0.00	
	Total Capital	\$81,873.50	\$106,433.79	\$24,560.29	
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	\$989,818.74	\$1,112,020.00	(\$122,201.26)	
	TOTAL EXPENSES/TRANSFERS OUT	\$831,621.44	\$1,007,475.73	\$175,854.29	
		\$158,197.30	\$104,544.27	\$53,653.03	

FUND BALANCES as of November 30, 2020	
M&O FUND	\$512,043.64
RESERVE FUND	\$259,764.99
CAPITAL FUND	\$344,019.81
BOND FUND	\$235,798.93
PROPERTY FUND	\$201,942.24
TOTAL	\$1,553,569.61