

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

JANUARY - FEBRUARY 2021

		Actual	Budgeted	\$ Difference	Notes
Revenue					
Taxes					
4-2110	Property taxes - M & O	\$34,310.94	\$26,500.00	\$7,810.94	
4-2111	Compensating Tax	\$0.00	\$0.00	\$0.00	
4-2200	Timber excise taxes	\$0.00	\$0.00	\$0.00	
	Total Taxes	\$34,310.94	\$26,500.00	\$7,810.94	
Other Revenue					
4-8001	Concession income	\$0.00	\$0.00	\$0.00	
4-8003	Park Facility Rental	\$125.00	\$0.00	\$125.00	
4-8005	Other Revenue	\$0.00	\$0.00	\$0.00	
4-8006	Interest from M & O	\$338.92	\$850.00	(\$511.08)	
4-8008	Interest from Reserve Fund	\$289.17	\$800.00	(\$510.83)	
4-8100	Scholarship Donations	\$0.00	\$0.00	\$0.00	
4-1002	Advertising	\$0.00	\$0.00	\$0.00	
	Total Other Revenue	\$753.09	\$1,650.00	(\$896.91)	
Administration					
Expenses					
6-1010	Wages - Director	\$18,200.52	\$18,200.50	(\$0.02)	
6-1012	Wages - Administrator	\$11,301.00	\$11,301.00	\$0.00	
6-2010	Maintenance Supervisor	\$14,507.00	\$14,507.00	\$0.00	
6-2012	Maintenance Wages - PT	\$19,174.19	\$20,618.50	\$1,444.31	
6-4010	Programs Wages - FT	\$11,989.32	\$11,989.40	\$0.08	
6-1201	FICA District's Share	\$1,197.60	\$1,175.00	(\$22.60)	
6-1202	WA SUI	\$502.00	\$125.00	(\$377.00)	
6-1203	Industrial Ins	\$2,693.97	\$3,000.00	\$306.03	
6-1204	Health Ins	\$9,481.56	\$9,481.56	\$0.00	
6-1205	Retirement	\$9,524.73	\$9,701.70	\$176.97	
6-1206	LTD/AD&D/Life Insurance	\$0.00	\$400.00	\$400.00	
6-1207	Dental Ins	\$693.60	\$729.20	\$35.60	
6-1208	B&O Tax	\$0.00	\$100.00	\$100.00	
6-1209	Deferred Comp - Employer	\$4,553.09	\$4,800.00	\$246.91	
6-1210	Family & Medical Leave	\$301.62	\$300.00	(\$1.62)	
6-1426	Fire & Liability Insurance	\$0.00	\$30.00	\$30.00	
6-1429	Building Lease	\$742.72	\$723.70	(\$19.02)	
6-1530	Office & Photo Supplies	\$784.00	\$850.00	\$66.00	
6-1531	Dues & Publications	\$722.41	\$727.00	\$4.59	
6-1533	Uniforms	\$0.00	\$250.00	\$250.00	
6-1535	Contracted Services	\$834.00	\$850.00	\$16.00	
6-1540	Postage	\$0.00	\$0.00	\$0.00	
6-1541	Telephone	\$1,595.32	\$1,300.00	(\$295.32)	
6-1543	Propane	\$888.33	\$600.00	(\$288.33)	
6-1550	Travel & Vehicle Allowance	\$0.00	\$0.00	\$0.00	
6-1552	Conferences & Training	\$0.00	\$0.00	\$0.00	
6-1660	Misc Fees & Charges	\$153.80	\$1,200.00	\$1,046.20	
6-1690	Computer Equip & Supplies	\$0.00	\$1,450.00	\$1,450.00	
6-1691	Office Equipment	\$0.00	\$0.00	\$0.00	
6-1692	Volunteer Recognition	\$0.00	\$0.00	\$0.00	
	Total Administration	\$109,840.78	\$114,409.56	\$4,568.78	

		Actual	Budgeted	\$ Difference	Notes
Miscellaneous Costs					
6-8006	Investment Fee Operations Fund	\$0.00	\$0.00	\$0.00	
6-8008	Investment Fees Reserve Fund	\$0.00	\$0.00	\$0.00	
	Total Miscellaneous Costs	\$0.00	\$0.00	\$0.00	

Programs

Misc. Program Expenses					
6-4532	Print & Advertising	\$155.90	\$160.00	\$4.10	
6-4534	Program Equipment & Supplies	\$0.00	\$0.00	\$0.00	
6-4570	Scholarship Expense	\$0.00	\$0.00	\$0.00	
	Total Misc. Program Expenses	\$155.90	\$160.00	\$4.10	
Other - Sports					
4-4191	Triathlon - R	\$0.00	\$0.00	\$0.00	
6-4191	Triathlon - E	\$45.19	\$0.00	(\$45.19)	
	Triathlon - Total	(\$45.19)	\$0.00	(\$45.19)	
	Other - Sports - R	\$0.00	\$0.00	\$0.00	
	Other - Sports - E	\$45.19	\$0.00	(\$45.19)	
	Other - Sports - Total	(\$45.19)	\$0.00	(\$45.19)	
Special Cultural Events					
4-4296	New Program Directions - R	\$0.00	\$640.00	\$640.00	
6-4296	New Program Directions - E	\$0.00	\$500.00	\$500.00	
	New Program Directions - Total	\$0.00	\$140.00	\$140.00	
4-4296	Birdwatching - R	\$100.00	\$0.00	\$100.00	
6-4296	Birdwatching - E	\$0.00	\$0.00	\$0.00	
	Birdwatching - Total	\$100.00	\$0.00	\$100.00	
4-4296	Kids Workshop - R	\$60.00	\$0.00	\$60.00	
6-4296	Kids Workshop - E	\$0.00	\$0.00	\$0.00	
	Kids Workshop - Total	\$60.00	\$0.00	\$60.00	
4-4296	Botanical Jewelry - R	\$0.00	\$0.00	\$0.00	
6-4296	Botanical Jewelry - E	\$10.86	\$0.00	\$10.86	
	Botanical Jewelry - Total	(\$10.86)	\$0.00	(\$10.86)	
4-4298	Special Events - R	\$0.00	\$0.00	\$0.00	Family Dance
6-4298	Special Events - E	\$0.00	\$0.00	\$0.00	
	Special Events - Total	\$0.00	\$0.00	\$0.00	
	Special Cultural Events - R	\$160.00	\$640.00	(\$480.00)	
	Special Cultural Events - E	\$10.86	\$500.00	\$489.14	
	Special Cultural Events - Total	\$149.14	\$140.00	\$9.14	
	TOTAL PROGRAM REVENUE	\$160.00	\$640.00	(\$480.00)	
	TOTAL PROGRAM EXPENSE	\$211.95	\$660.00	\$448.05	
	TOTAL PROGRAMS	(\$51.95)	(\$20.00)	(\$31.95)	

* R = Revenue, **E = Expense

Maintenance

Maintenance O & M					
6-2303	Professional Service	\$209.57	\$0.00	(\$209.57)	
6-2331	Dues & Publications	\$0.00	\$50.00	\$50.00	
6-2434	Gas & Lube Products	\$276.33	\$2,550.00	\$2,273.67	
6-2436	Safety Gear	\$0.00	\$50.00	\$50.00	
6-2550	Travel & Vehicle Allowance	\$109.40	\$110.00	\$0.60	
6-2581	Garden Maint & Hort	\$535.43	\$2,000.00	\$1,464.57	
6-2582	Irrg & Plumb Supplies	\$0.00	\$300.00	\$300.00	
6-2583	Sport Field Supplies	\$0.00	\$2,000.00	\$2,000.00	
6-2584	Misc Bld Repair	\$178.91	\$2,000.00	\$1,821.09	

	Actual	Budgeted	\$ Difference	Notes	
6-2585	Park Bld Maint/Jan Supp	\$566.73	\$800.00	\$233.27	
6-2586	Fertilizer & Turf	\$1,473.97	\$0.00	(\$1,473.97)	
6-2610	Playground Maintenance	\$56.97	\$1,000.00	\$943.03	
6-2647	Refuse Removal	\$1,009.92	\$1,009.92	\$0.00	
6-2649	Electrical Utilities	\$1,762.59	\$2,500.00	\$737.41	
6-2650	Alarm System Monitoring	\$97.84	\$100.00	\$2.16	
6-2652	Conferences & Training	\$0.00	\$0.00	\$0.00	
6-2670	Road & Trail Maintenance	\$1,921.57	\$1,000.00	(\$921.57)	
6-2680	Water System Maintenance	\$5,131.94	\$4,100.00	(\$1,031.94)	
6-2690	Septic	\$0.00	\$0.00	\$0.00	
6-2760	Contract Services	\$0.00	\$0.00	\$0.00	
6-2880	Veh & Mach Repair/Parts	\$989.92	\$1,333.30	\$343.38	
6-2881	Veh/Mach In-shop Repair	\$7,000.00	\$7,700.00	\$700.00	
6-2901	Misc Equip Rental	\$0.00	\$0.00	\$0.00	
6-2902	Misc. Equipment/Tools	\$132.93	\$200.00	\$67.07	
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	\$30.44	\$0.00	(\$30.44)	
6-2907	Lakes	\$46.47	\$0.00	(\$46.47)	
	Total Maintenance O & M	\$21,530.93	\$28,803.22	\$7,272.29	
Capital					
	Capital Equipment/Projects	\$9,589.56	\$12,000.00	\$2,410.44	
	Project Account Expenses	\$0.00	\$0.00	\$0.00	
	Property Payment	\$0.00	\$0.00	\$0.00	
	Capital Loan Payments	\$5,857.34	\$5,857.34	\$0.00	
	Total Capital	\$15,446.90	\$17,857.34	\$2,410.44	
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	\$4,534.00	\$4,534.00	\$0.00	
	TOTAL REVENUE/TRANSFERS IN	\$35,224.03	\$28,790.00	\$6,434.03	
	TOTAL EXPENSES/TRANSFERS OUT	\$151,564.56	\$166,264.12	\$14,699.56	
		(\$116,340.53)	(\$137,474.12)	\$21,133.59	

FUND BALANCES as of February 28, 2021	
M&O FUND	\$287,104.40
RESERVE FUND	\$264,735.77
CAPITAL FUND	\$219,470.82
BOND FUND	\$55,264.64
PROPERTY FUND	\$201,933.12
TOTAL	\$1,028,508.75