

**Sunshine Community Gardens  
Budget to Actual  
2016**

INCOME:	Actual 2016	Budget 2016	Total DIFF	% PCT DIFF	Explanation of Variance
Donations Received	\$ 2,407	\$ 250	\$ 2,157	863%	Unexpected corporate donations
Interest Income	\$ 63	\$ 100	\$ (37)	-37%	Interest rates lower than expected
Clean-Up Fee & Refund	\$ 655	\$ 1,000	\$ (345)	-35%	Less plot turnover than past years
Plot Fee	\$ 17,057	\$ 15,000	\$ 2,057	14%	Estimate was conservative and based on Spring billing
Tool Fee	\$ 740	\$ 1,200	\$ (460)	-38%	Less plot turnover than past years
Unworked Service Hrs Fee	\$ 2,944	\$ 3,500	\$ (556)	-16%	More hours worked by gardeners
NET SPRING PLANT SALE AFTER DONATION (1)	\$ 21,098	\$ 24,300	\$ (3,202)	-13%	Costs and TSBVI donation higher than in past years.
NET FALL PLANT SALE AFTER DONATION (2)	\$ 81	\$ -	\$ 81	0%	Net proceeds & TSBVI donation higher than past years
<b>Total Income</b>	<b>\$ 45,044</b>	<b>\$ 45,350</b>	<b>\$ (306)</b>	<b>-1%</b>	

EXPENSES:					
Office/Trailer supplies, postage	\$ 1,179	\$ 1,300	\$ (121)	-9%	Email billings and online payments help postage costs
Garden (gas, ant/rat bait, small improvements)	\$ 2,921	\$ 2,000	\$ 921	46%	More ant control supplies than in past years
Donations to others (Cash and Non-Cash for Micha 6 and TSBVI Garden supplies) (3)	\$ 2,089	\$ 4,050	\$ (1,961)	-48%	Change in accounting method now includes TSBVI donations in plant sale costs. Those donations increased.
Contract Services	\$ 2,425	\$ 3,000	\$ (575)	-19%	Waste disposal fees did not increase as much as expected
Special Projects (4)	\$ 5,035	\$ 6,600	\$ (1,565)	-24%	2016 amt. is net of \$3,500 reserved for 2017 projects
Repairs, Routine Maintenance	\$ 466	\$ 3,000	\$ (2,534)	-84%	Extensive emergency repairs not needed this year
Tools, Small Equip	\$ 1,787	\$ 3,000	\$ (1,213)	-40%	Fewer tools required replacement in 2017
Insurance	\$ 1,976	\$ 2,000	\$ (24)	-1%	No significant variance
Garden Water	\$ 11,160	\$ 12,000	\$ (840)	-7%	Budget was based on long-term weather forecast
Trailer Utilities	\$ 1,482	\$ 1,600	\$ (118)	-7%	Rates did not increase as rapidly as expected
Bank Fees, Other Fees & Permits	\$ 353	\$ 400	\$ (47)	-12%	Variance is not significant
Education and Conferences	\$ 3,850	\$ 5,000	\$ (1,150)	-23%	Less people attended in 2017
Advertising & Promotions	\$ 83	\$ 400	\$ (317)	-79%	Received free PR work from UT students
Other Expenses (Computer and Software)	\$ 697	\$ 1,000	\$ (303)	-30%	Contingencies did not materialize
<b>Total Expenses</b>	<b>\$ 35,503</b>	<b>\$ 45,350</b>	<b>\$ (9,847)</b>	<b>-22%</b>	
<b>Net Profit or (Loss)</b>	<b>\$ 9,541</b>	<b>\$ 0</b>	<b>\$ 9,541</b>		

(1) Net of \$4,800 actual donation. \$2,700 Expected.

(2) Net of \$3,800 actual donation. \$2,500 expected.

(3) \$3,400 more than expected, accounted for as part of plant sale results.

(4) \$3,500 set aside for 2017.

Spring 2017 Plant Sale Costs of \$7,071 have been recorded in 2016 as pre-paid expenditures. These costs will be reported as expenses in the year of the sale.