

## 5.5 - Budget Control Procedures

*Standard:* The agency shall have procedures for budget control with periodic reporting of revenues and expenditures, and continuous management review.

*Suggested Evidence of Compliance:* Provide the procedures for budget control within the agency and examples of periodic reports.

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### Agency Evidence of Compliance:

The Park District follows its Procedure on Monthly Financial Reports<sup>1</sup> in regards to budget controls and monthly reporting of revenues and expenditures. Park District financial information is made available to staff on its dashboards<sup>2</sup> and those responsible for budget lines must report to the Finance Manager each month any overages or shortages in their budget that are more than 10% above or below the budgeted allocation. These reports are then reviewed by the Business Operations department and any pertinent findings are forwarded to the Executive Director. The Board of Commissioners also receives financial reports<sup>3-5</sup> each month in their board packets.

### Documentation:

1. [05.05.00\\_Procedures-for-Monthly-Financial-Reports.pdf](#)
2. Screenshots of monthly reports from staff financial dashboard (below)
3. [05.05.00\\_Financial-Reports-from-November-2014-Board-Packet.pdf](#)
4. [05.05.00\\_Financial-Reports-from-December-2014-Board-Packet.pdf](#)
5. [05.05.00\\_Financial-Reports-from-January-2015-Board-Packet.pdf](#)

Agency Self Assessment: MET

Finances :: Budget Area Detail

January 2015 Monthly Actuals to Budget

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Year 2015 Update

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- January
- February
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- April
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Account Name	Account Number	January Actual	January Budgeted YTD	January Actual YTD	January YTD Variance
Fitness Exercise	2010254913050	\$14,554	\$11,186	\$14,554	30%
Personal Training	2010254913060	\$0	\$743	\$0	-100%
Fitness Workshops	2010254913100	\$0	\$0	\$0	0%
Mind and Body Programs	2010254913160	\$153	\$2,355	\$153	-94%
Martial Arts Programs	2010254913170	\$32,032	\$33,256	\$32,032	-4%
Fitness Exercise	2010255113050	-\$4,402	-\$5,626	-\$4,402	-22%
Mind and Body Programs	2010255113160	-\$1,011	-\$1,109	-\$1,011	-9%
Bank Service Charge	2010255200650	-\$234	-\$331	-\$234	-29%
Fitness Exercise	2010255213050	\$0	-\$780	\$0	-100%
Personal Training	2010255213060	\$0	-\$426	\$0	-100%
Fitness Workshops	2010255213100	\$0	\$0	\$0	0%
Mind and Body Programs	2010255213160	\$0	\$0	\$0	0%
Martial Arts Programs	2010255213170	\$0	\$0	\$0	0%
		\$41,092	\$39,019	\$41,092	

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2015 Monthly Actuals by Account

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Account Name	Account Number	January	February	March	April	May	June	July	August	September	October	November	December
Fitness Exercise	2010254913050	\$14,554	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Personal Training	2010254913060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fitness Workshops	2010254913100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mind and Body Programs	2010254913160	\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Martial Arts Programs	2010254913170	\$32,032	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fitness Exercise	2010255113050	-\$4,402	-\$2,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mind and Body Programs	2010255113160	-\$1,011	-\$469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bank Service Charge	2010255200650	-\$234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fitness Exercise	2010255213050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Personal Training	2010255213060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fitness Workshops	2010255213100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mind and Body Programs	2010255213160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Martial Arts Programs	2010255213170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	2010255300301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies-Cleaning & House...	2010255300311	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$41,092	-\$2,596	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Finances :: Budget Area Detail

December 2014 Monthly Actuals to Budget

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Year 2014 Update

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- January July
- February August
- March September
- April October
- May November
- June December

Account Name	Account Number	Dec Actual	Dec Budgeted YTD	Dec Actual YTD	Dec YTD Variance
Indoor Playground	2520494211705	\$0	\$0	\$0	0%
Rat Time Hockey	2520494211830	\$1,530	\$6,030	\$7,558	25%
Skating Passes	2520494214265	\$5,312	\$40,850	\$76,759	88%
Freestyle Practice Time	2520494214270	\$2,090	\$8,900	\$11,781	32%
Skate Shop Rentals	2520494214280	\$10,145	\$23,000	\$32,399	41%
Daily Rink Fees	2520494214285	\$22,681	\$39,000	\$57,111	46%
RC Room Rental	2520494411710	-\$2,757	\$1,800	\$6,424	257%
Ice Rink Birthday Parties	2520494411930	\$1,810	\$9,450	\$7,990	-15%
Rink Rentals	2520494414275	\$14,490	\$116,132	\$136,464	18%
Rink Camp Usage	2520494514525	\$332	\$5,500	\$1,042	-81%
Skate Shop Sales	2520494514530	\$718	\$1,400	\$2,525	80%
Ice Programs Revenue	2520494911940	\$30	\$2,400	\$40	-98%
Learn to Skate	2520494911950	-\$174	\$155,780	\$120,867	-22%
<b>TOTAL</b>		<b>-\$1,026</b>	<b>\$380,440</b>	<b>\$331,353</b>	



2014 Monthly Actuals by Account

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Account Name	Account Number	January	February	March	April	May	June	July	August	September	October	November	December
Indoor Playground	2520494211705	\$880	-\$880	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rat Time Hockey	2520494211830	\$0	\$0	\$0	\$0	\$0	\$1,230	\$1,300	\$1,520	\$660	\$600	\$718	\$1,530
Skating Passes	2520494214265	\$0	\$1,714	\$7,008	\$12,890	\$41,630	\$23,761	-\$39,164	\$8,348	\$4,880	\$4,051	\$6,329	\$5,312
Freestyle Practice Time	2520494214270	\$0	\$0	\$0	\$0	\$100	\$1,660	\$1,350	\$2,180	\$1,980	\$941	\$1,480	\$2,090
Skate Shop Rentals	2520494214280	\$0	\$0	\$0	\$0	\$40	\$1,137	\$2,625	\$2,520	\$3,643	\$3,435	\$8,854	\$10,145
Daily Rink Fees	2520494214285	\$0	\$0	\$0	\$0	\$0	\$2,448	\$3,688	\$4,068	\$3,692	\$5,164	\$15,370	\$22,681
RC Room Rental	2520494411710	\$0	\$0	\$0	\$0	\$985	\$453	\$0	\$1,049	\$166	\$2,694	\$3,834	-\$2,757
Ice Rink Birthday Parties	2520494411930	\$0	\$0	\$0	\$0	\$0	\$240	\$730	\$1,160	\$1,200	\$875	\$1,975	\$1,810
Rink Rentals	2520494414275	\$0	\$0	\$8,677	\$495	\$2,853	\$8,434	\$6,604	\$22,735	\$19,450	\$37,296	\$15,430	\$14,490
Rink Camp Usage	2520494514525	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$710	\$0	\$332
Skate Shop Sales	2520494514530	\$0	\$0	\$0	\$0	\$0	\$0	\$34	\$315	\$197	\$794	\$469	\$718
Ice Programs Revenue	2520494911940	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$30
Learn to Skate	2520494911950	\$0	\$0	\$39,228	\$10,985	\$21,190	\$4,122	-\$57,810	\$57,841	\$11,107	\$20,735	\$13,643	-\$174
Youth Ice Hockey	2520494911960	\$0	\$7,018	\$30,677	\$10,307	\$19,241	\$15,731	-\$24,187	\$32,385	\$23,352	\$28,886	\$26,085	-\$257
Adult Hockey	2520494911970	\$3,780	\$3,360	\$1,050	\$210	\$13,130	\$11,593	\$174	\$40,800	\$5,295	\$2,660	\$524	\$335
<b>TOTAL</b>		<b>-\$25,911</b>	<b>-\$22,776</b>	<b>\$66,097</b>	<b>\$12,411</b>	<b>\$77,139</b>	<b>\$32,357</b>	<b>-\$41,320</b>	<b>\$101,547</b>	<b>\$17,833</b>	<b>\$65,978</b>	<b>\$49,025</b>	<b>-\$1,026</b>



Finances :: Budget Area Detail

November 2014 Monthly Actuals to Budget

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Year 2014 Update

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Account Name	Account Number	Nov Actual	Nov Budgeted YTD	Nov Actual YTD	Nov YTD Variance
Gift Shop-Sales	1000354211100	\$442	\$7,315	\$5,537	-24%
Conservatory Plant Sales	1000354214200	\$327	\$6,158	\$5,158	-16%
Conservatory-Tours & Progra...	1000354214205	\$10	\$515	\$1,097	113%
Grants	1000354314610	\$0	\$0	\$11,640	0%
Rent	1000354414400	\$1,388	\$37,950	\$40,614	7%
Miscellaneous Revenue	1000354514505	\$0	\$0	\$165	0%
Donations	1000354614600	\$1,317	\$7,618	\$11,332	49%
Conservatory Special Events	1000354911105	\$0	\$6,160	\$3,288	-47%
Conservatory Camps	1000354911130	\$0	\$18,000	\$12,047	-33%
Conservatory Classes	1000354911140	\$93	\$5,760	\$5,989	4%
Wages - Full Time	1000355100111	-\$13,728	-\$163,281	-\$153,857	-6%
Wages - Part Time	1000355100122	-\$4,610	-\$68,288	-\$56,029	-18%
Conservatory Camps	1000355111130	\$0	-\$7,980	-\$5,197	-35%
		<b>-\$27,423</b>	<b>-\$286,009</b>	<b>-\$252,141</b>	

- January
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2014 Monthly Actuals by Account

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Account Name	Account Number	January	February	March	April	May	June	July	August	September	October	November	December
Gift Shop-Sales	1000354211100	\$399	\$547	\$632	\$720	\$781	\$401	\$231	\$248	\$313	\$823	\$442	\$536
Conservatory Plant Sales	1000354214200	\$443	\$469	\$925	\$703	\$375	\$469	\$344	\$254	\$310	\$539	\$327	\$1,433
Conservatory-Tours & Prog...	1000354214205	\$30	\$32	\$153	\$107	\$199	\$341	\$10	\$20	\$171	\$24	\$10	\$61
Grants	1000354314610	\$0	\$0	\$0	\$6,640	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
Rent	1000354414400	\$5,578	\$2,580	\$2,195	\$3,528	\$6,340	\$2,235	\$4,683	\$6,357	\$2,448	\$3,285	\$1,388	\$918
Miscellaneous Revenue	1000354514505	\$0	\$0	\$0	\$0	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations	1000354614600	\$1,846	\$837	\$1,697	\$900	\$656	\$623	\$879	\$331	\$578	\$1,667	\$1,317	\$949
Conservatory Special Events	1000354911105	\$0	\$0	\$0	\$0	\$168	\$30	\$0	\$10	\$0	\$3,080	\$0	\$0
Conservatory Camps	1000354911130	\$90	\$0	\$8,277	\$1,851	\$2,434	\$882	-\$462	-\$1,024	\$0	\$0	\$0	\$0
Conservatory Classes	1000354911140	\$643	-\$68	\$1,087	\$241	\$935	\$630	\$110	\$2,010	\$250	\$58	\$93	\$90
Wages - Full Time	1000355100111	-\$12,283	-\$13,160	-\$13,357	-\$13,809	-\$13,496	-\$13,431	-\$13,687	-\$20,178	-\$13,370	-\$13,357	-\$13,728	-\$21,308
Wages - Part Time	1000355100122	-\$3,493	-\$3,985	-\$4,362	-\$4,641	-\$4,677	-\$5,605	-\$6,092	-\$8,601	-\$4,863	-\$5,100	-\$4,610	-\$6,980
Conservatory Camps	1000355111130	\$0	\$0	\$0	\$0	\$0	-\$498	-\$3,074	-\$1,624	\$0	\$0	\$0	\$0
Conservatory Classes	1000355111140	\$0	\$0	\$0	\$0	-\$140	\$0	-\$105	-\$600	-\$140	\$0	-\$324	\$0
Property Repair	1000355200260	\$0	\$0	-\$200	-\$132	-\$393	-\$536	-\$439	\$0	-\$797	-\$2,893	-\$873	-\$1,687
		<b>-\$12,344</b>	<b>-\$24,502</b>	<b>-\$18,803</b>	<b>-\$20,334</b>	<b>-\$22,586</b>	<b>-\$20,700</b>	<b>-\$27,146</b>	<b>-\$30,261</b>	<b>-\$25,237</b>	<b>-\$22,805</b>	<b>-\$27,423</b>	<b>-\$39,098</b>

