HAWAI`I ALLIANCE OF NONPROFIT ORGANIZATIONS

BUDGETING TECHNIQUES FOR NONPROFITS

Honolulu Community College, PCATT

December 12, 2009

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BUDGETING TECHNIQUES FOR NONPROFITS

I. THE BUDGET PROCESS

A budget is simply a plan for receiving and expending specific amounts of money for various programs to achieve certain results within a set period of time, with monitoring procedures built into the process. The budget should be clear, accurate, timely, and well crafted in order to achieve the following goals:

- **Expend money in a cost-effective manner**
- **Achieve specific goals for programs**
- **Identify resources, people, and funds need to get the job done**
- **Adjust programs, activities, and spending as necessary**
- **Provide tools for avoiding deficits**
- **Provide an important internal control for monitoring results**

A. Planning

To be effective, the budget process must be carefully planned by the Board of Directors and staff members of the nonprofit organization ("NPO"). The budget is only as good as the time and effort put into it by the budget team members. As part of the planning process, the team should follow these steps:

1. **Identify the budget team members. Normally, the Board of Directors is responsible for developing the mission statement and approving programs to achieve the mission goals. They must also review and approve the budget and regularly monitor actual results against the budget. The Executive Director should monitor the budget process, ensure that the schedule is met, and present the final draft budget to the Board of Directors. The Accountant should assist with forecasting revenues and expenses, consolidating program budgets with management and fundraising budgets, and review the budget worksheet for errors in spreadsheet formulas. Program directors should prepare draft budgets for their respective programs for consolidation into the overall budget.**

2. **Identify future goals and objectives. Do we need to add new programs or expand or even terminate existing programs? Do we have to acquire new office space and equipment?**

3. **Identify resources available. Do we have funding to pay for these programs? Do we have adequate staffing to man these programs? Can we successfully raise funds to cover projected deficits? Are the current fundraising activities successful? Do we need a fundraising committee? What are the probabilities of actually receiving all of the budgeted revenues?**

4. **Reflect plans for at least one year. Multi-year budgets may be necessary for long-term grants, especially in cases of overlapping grant periods.**

5. **Review and modify as necessary. If planned resources do not materialize, modify the budget as needed and get necessary approvals from the Board of Directors and grantors. If government contracts cannot be completed in time, can we get a no-cost extension?**

B. Communication

1. **Design the budget to communicate organization to staff. Be sure to involve key staff members in the process of developing the budget. Once completed and approved, be sure to communicate the organization goals and budget considerations to all staff members.**

2. **Indicate how resources have been allocated. Be sure to let staff members know how the program goals and objectives were established and how resources will to be allocated to meet those goals.**

3. **Indicate individual responsibility for performance. When program managers get involved in the process of developing the budget, they will also be responsible for attaining the program objectives.**

BUDGETING TECHNIQUES FOR NONPROFITS

C. Motivation

1. **The budget should be realistic and attainable. Otherwise, the Board of Directors, major donor/grantors, volunteers, and staff members will be disillusioned with failure to achieve budget goals.**

2. **Involve staffers who have responsibility for attaining objectives. Ensure that key staffers, such a program managers, have access to actual versus budget reports for programs that they are responsible for.**

3. **Match program goals with organizational goals. Individual program budgets should not be created in a vacuum but should relate to the overall organization goals.**

D. Control and Evaluation

1. **Actual results must be compared to budget. A budget cannot be developed and approved and put on the shelf. On a regular basis, usually monthly or quarterly, actual results must be compared to the approved budget.**

2. **Include variances between actual and budgets. If possible, show variances in actual dollars and percentages.**

3. **Investigate significant variances. Some government contracts have strict guidelines in allowable variances. Also, consistent significant variances can be an indication of possible embezzlement.**

BUDGETING TECHNIQUES FOR NONPROFITS

II. TYPES OF BUDGET WORKSHEETS

A. Revenue and Expense Budgets

B. Capital Budgets

C. Cash Flow Budgets

A. Actual versus Budget Comparisons

KALAMA YOUTH CENTER
SAMPLE BUDGET CASE
COMMUNITY, AGENCY, AND PROGRAM BACKGROUND

The Kalama Youth Center is located in Kalama City on the Island of Hawaii (about 30,000 people). Kalama City has mostly small service-related businesses. The surrounding area is mainly agricultural, with a diversified economy.

Kalama Youth Center (KYC), a private HIUW agency, provides residential services for male youths aged thirteen through eighteen. Some of these youngsters, whose troubles include family problems, behavioral difficulties, and delinquency, have been sent to the Center by Juvenile Court. On the average, ten boys are in residence at all times throughout the year, and no other similar facilities are available in the area.

The Center employs a total of six employees - an executive director, an office manager/bookkeeper, one program director and three counselors. Revenues are derived from a variety of sources, including Hawaii Island United Way, one State contract, contributions, and private fees.

For the past few years both the juvenile court and community leaders have expressed concern about the lack of non-residential services for both male and female teenagers in the community. After months of planning and consultation with the County, it was decided to start the program effective the first day of the new year. The County will fund the program with a new contract, including four new staff - one program director and three counselors.

Use the attached blank and completed forms to prepare the new budget.

A/C#	KALAMA YOUTH CENTER PAYROLL AND RELATED BUDGET WORKSHEET		Actual / Estimated This Year	Increase (Decrease)	Proposed Budget Next Year	Pct	Resident Program	Pct	Non Resident Program	Pct	Mgt and General	Pct	Fund Raising	Balance Remaining
7000	SALARIES AND WAGES													
	Executive director		60,000		60,000	0%	0	0%	0	0%	0	0%	0	60,000
	Office Mgr/Bookkeeper		20,000		20,000	0%	0	0%	0	0%	0	0%	0	20,000
	Program director		40,000		40,000	0%	0	0%	0	0%	0	0%	0	40,000
	Counselor		20,000		20,000	0%	0	0%	0	0%	0	0%	0	20,000
	Counselor		20,000		20,000	0%	0	0%	0	0%	0	0%	0	20,000
	Counselor		20,000		20,000	0%	0	0%	0	0%	0	0%	0	20,000
	Program director		0		0	0%	0	0%	0	0%	0	0%	0	0
	Counselor		0		0	0%	0	0%	0	0%	0	0%	0	0
	Counselor		0		0	0%	0	0%	0	0%	0	0%	0	0
	Counselor		0		0	0%	0	0%	0	0%	0	0%	0	0
	TOTAL		180,000	0	180,000	0%	0	0%	0	0%	0	0%	0	180,000
7100	EMPLOYEE BENEFITS					Pct		Pct		Pct		Pct		
	Health insurance		9,000		9,000	0%	0	0%	0	0%	0	0%	0	9,000
	Group life		150		150	0%	0	0%	0	0%	0	0%	0	150
	TOTAL		9,150	0	9,150	0%	0	0%	0	0%	0	0%	0	9,150
7200	PAYROLL TAXES	Pct				Pct		Pct		Pct		Pct		
	FICA/Medicare	8%	14,400	0	14,400	0%	0	0%	0	0%	0	0%	0	14,400
	State unemployment	3%	5,400	0	5,400	0%	0	0%	0	0%	0	0%	0	5,400
	Workers compensation	3%	5,400	0	5,400	0%	0	0%	0	0%	0	0%	0	5,400
	Temporary disability	1%	1,800	0	1,800	0%	0	0%	0	0%	0	0%	0	1,800
	TOTAL	15%	27,000	0	27,000	0%	0	0%	0	0%	0	0%	0	27,000

A/C#	KALAMA YOUTH CENTER FUNCTIONAL EXPENSES BUDGET WORKSHEET	Estimated Actual This Year	Increase (Decrease)	Proposed Budget Next Year	Pct	Resident Program	Pct	Non Resident Program	Pct	Mgt and General	Pct	Fund Raising	
7000	Salaries	180,000	0	180,000		0		0		0		0	180,000
7100	Employee benefits	9,150	0	9,150		0		0		0		0	9,150
7200	Payroll taxes	27,000	0	27,000		0		0		0		0	27,000
8000	Professional fees	6,000		6,000	0%	0	0%	0	0%	0	0%	0	6,000
8100	Supplies	12,000		12,000	0%	0	0%	0	0%	0	0%	0	12,000
8200	Telephone	3,600		3,600	0%	0	0%	0	0%	0	0%	0	3,600
8300	Postage and shipping	1,200		1,200	0%	0	0%	0	0%	0	0%	0	1,200
8400	Occupancy	36,000		36,000	0%	0	0%	0	0%	0	0%	0	36,000
8500	Rental & maintenance	2,400		2,400	0%	0	0%	0	0%	0	0%	0	2,400
8600	Printing & publications	2,400		2,400	0%	0	0%	0	0%	0	0%	0	2,400
8700	Travel	3,600		3,600	0%	0	0%	0	0%	0	0%	0	3,600
8800	Conferences & meetings	1,200		1,200	0%	0	0%	0	0%	0	0%	0	1,200
8900	Specific assistance	1,200		1,200	0%	0	0%	0	0%	0	0%	0	1,200
9000	Membership dues	600		600	0%	0	0%	0	0%	0	0%	0	600
9100	Awards & grants	3,600		3,600	0%	0	0%	0	0%	0	0%	0	3,600
9200	Capital purchases	6,000		6,000	0%	0	0%	0	0%	0	0%	0	6,000
9400	Miscellaneous	2,300		2,300	0%	0	0%	0	0%	0	0%	0	2,300
	TOTAL FUNCTIONAL EXP	298,250	0	298,250		0		0		0		0	298,250

A/C#	KALAMA YOUTH CENTER REVENUE AND EXPENSE BUDGET WORKSHEET	Estimated Actual This Year	Increase (Decrease)	Proposed Budget Next Year		Pct	Resident Program	Pct	Non Resident Program	Pct	Mgt and General	Pct	Fund Raising	
4000	Contributions	10,000		10,000										10,000
4200	Special events	30,000		30,000										30,000
4800	Hawaii Island United Way	25,000		25,000										25,000
5010	State contract	228,000		228,000										228,000
5020	County contract	0		0										0
6200	Program service fees	3,000		3,000										3,000
6500	Investment income	1,000		1,000										1,000
6900	Miscellaneous revenue	2,000		2,000										2,000
	TOTAL REVENUE	299,000	0	299,000			0		0		0		0	299,000
														0
	TOTAL FUNCTIONAL EXP	298,250	0	298,250	#	0%	0	0%	0	0%	0	0%	0	298,250
														0
	EXCESS (DEFICIT)	750	0	750			0		0		0		0	750

A/C#	KALAMA YOUTH CENTER PAYROLL AND RELATED BUDGET WORKSHEET		Actual / Estimated This Year	Increase (Decrease)	Proposed Budget Next Year	Pct	Resident Program	Pct	Non Resident Program	Pct	Mgt and General	Pct	Fund Raising	Balance Remaining
7000	SALARIES AND WAGES													
	Executive director		60,000	3,000	63,000	30%	18,900	30%	18,900	30%	18,900	10%	6,300	0
	Office Mgr/Bookkeeper		20,000	2,000	22,000	30%	6,600	30%	6,600	30%	6,600	10%	2,200	0
	Program director		40,000	2,000	42,000	100%	42,000	0%	0	0%	0	0%	0	0
	Counselor		20,000	1,000	21,000	100%	21,000	0%	0	0%	0	0%	0	0
	Counselor		20,000	1,000	21,000	100%	21,000	0%	0	0%	0	0%	0	0
	Counselor		20,000	1,000	21,000	100%	21,000	0%	0	0%	0	0%	0	0
	Program director		0	40,000	40,000	0%	0	100%	40,000	0%	0	0%	0	0
	Counselor		0	20,000	20,000	0%	0	100%	20,000	0%	0	0%	0	0
	Counselor		0	20,000	20,000	0%	0	100%	20,000	0%	0	0%	0	0
	Counselor		0	20,000	20,000	0%	0	100%	20,000	0%	0	0%	0	0
	TOTAL		180,000	110,000	290,000	45%	130,500	43%	125,500	9%	25,500	3%	8,500	0
7100	EMPLOYEE BENEFITS					Pct		Pct		Pct		Pct		
	Health insurance		9,000	9,000	18,000	45%	8,100	43%	7,740	9%	1,620	3%	540	0
	Group life		150	150	300	45%	135	43%	129	9%	27	3%	9	0
	TOTAL		9,150	9,150	18,300	45%	8,235	43%	7,869	9%	1,647	3%	549	0
7200	PAYROLL TAXES	Pct				Pct		Pct		Pct		Pct		
	FICA/Medicare	8%	14,400	8,800	23,200	45%	10,440	43%	10,040	9%	2,040	3%	680	0
	State unemployment	3%	5,400	3,300	8,700	45%	3,915	43%	3,765	9%	765	3%	255	0
	Workers compensation	3%	5,400	3,300	8,700	45%	3,915	43%	3,765	9%	765	3%	255	0
	Temporary disability	1%	1,800	1,100	2,900	45%	1,305	43%	1,255	9%	255	3%	85	0
	TOTAL	15%	27,000	16,500	43,500	45%	19,575	43%	18,825	9%	3,825	3%	1,275	0

A/C#	KALAMA YOUTH CENTER FUNCTIONAL EXPENSES BUDGET WORKSHEET	Estimated Actual This Year	Increase (Decrease)	Proposed Budget Next Year	Pct	Resident Program	Pct	Non Resident Program	Pct	Mgt and General	Pct	Fund Raising	
7000	Salaries	180,000	110,000	290,000		130,500		125,500		25,500		8,500	0
7100	Employee benefits	9,150	9,150	18,300		8,235		7,869		1,647		549	0
7200	Payroll taxes	27,000	16,500	43,500		19,575		18,825		3,825		1,275	0
8000	Professional fees	6,000	6,000	12,000		6,000		4,000		2,000		0	0
8100	Supplies	12,000	3,000	15,000		9,000		3,000		2,000		1,000	0
8200	Telephone	3,600	1,200	4,800		2,400		1,200		1,200		0	0
8300	Postage and shipping	1,200	600	1,800	50%	900	20%	360	30%	540		0	0
8400	Occupancy	36,000	12,000	48,000	60%	28,800	25%	12,000	15%	7,200		0	0
8500	Rental & maintenance	2,400	600	3,000	60%	1,800	25%	750	15%	450		0	0
8600	Printing & publications	2,400	600	3,000		2,000		500		500		0	0
8700	Travel	3,600	3,600	7,200		3,600		2,400		1,200		0	0
8800	Conferences & meetings	1,200	1,200	2,400	50%	1,200	20%	480	30%	720		0	0
8900	Specific assistance	1,200	1,200	2,400		2,400		0		0		0	0
9000	Membership dues	600	600	1,200		600		0		600		0	0
9100	Awards & grants	3,600	3,600	7,200		3,600		3,600		0		0	0
9200	Capital purchases	6,000	4,000	10,000		6,000		4,000		0		0	0
9400	Miscellaneous	2,300	2,700	5,000		1,390		1,516		2,094		0	0
	TOTAL FUNCTIONAL EXP	298,250	176,550	474,800		228,000		186,000		49,476		11,324	0

A/C#	KALAMA YOUTH CENTER REVENUE AND EXPENSE BUDGET WORKSHEET	Estimated Actual This Year	Increase (Decrease)	Proposed Budget Next Year	Pct	Resident Program	Pct	Non Resident Program	Pct	Mgt and General	Pct	Fund Raising	
4000	Contributions	10,000		10,000						10,000			0
4200	Special events	30,000	(10,000)	20,000						8,676		11,324	0
4800	Hawaii Island United Way	25,000		25,000						25,000			0
5010	State contract	228,000		228,000		228,000							0
5020	County contract	0	186,000	186,000				186,000					0
6200	Program service fees	3,000		3,000						3,000			0
6500	Investment income	1,000		1,000						1,000			0
6900	Miscellaneous revenue	2,000		2,000						2,000			0
	TOTAL FUNCTIONAL REVENUE	299,000	176,000	475,000		228,000		186,000		49,676		11,324	0
													0
	TOTAL FUNCTIONAL EXP	298,250	176,550	474,800	# 0%	228,000	0%	186,000	0%	49,476	0%	11,324	0
													0
	EXCESS (DEFICIT)	750	(550)	200		0		0		200		0	0

KALAMA YOUTH CENTER
MONTHLY BUDGET WORKSHEET
YEAR ENDED JUNE 30, 2009

		07/31	08/31	09/30	10/31	11/30	12/31	01/31	02/28	03/31	04/30	05/31	06/30	Total	Budget
	REVENUE														
4000	Contributions	-	-	-	10,000	-	-	-	-	-	-	-	-	10,000	10,000
4200	Special events	-	-	-	-	-	20,000	-	-	-	-	-	-	20,000	20,000
4800	Hawaii Island United Way	-	-	-	-	-	-	25,000	-	-	-	-	-	25,000	25,000
5010	State contract	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	228,000	228,000
5020	County contract	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	186,000	186,000
6200	Program service fees	250	250	250	250	250	250	250	250	250	250	250	250	3,000	3,000
6500	Investment income			250			250			250			250	1,000	1,000
6900	Miscellaneous revenue			500			500			500			500	2,000	2,000
	TOTAL REVENUE	34,750	34,750	35,500	44,750	34,750	55,500	59,750	34,750	35,500	34,750	34,750	35,500	475,000	475,000
	EXPENSES														
7000	Salaries	24,174	24,166	24,166	24,166	24,166	24,166	24,166	24,166	24,166	24,166	24,166	24,166	290,000	290,000
7100	Employee benefits	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	18,300	18,300
7200	Payroll taxes	3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	43,500	43,500
8000	Professional fees	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	12,000
8100	Supplies	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	15,000
8200	Telephone	400	400	400	400	400	400	400	400	400	400	400	400	4,800	4,800
8300	Postage and shipping	150	150	150	150	150	150	150	150	150	150	150	150	1,800	1,800
8400	Occupancy	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	48,000	48,000
8500	Rental & maintenance	250	250	250	250	250	250	250	250	250	250	250	250	3,000	3,000
8600	Printing & publications	239	251	251	251	251	251	251	251	251	251	251	251	3,000	3,000
8700	Travel	600	600	600	600	600	600	600	600	600	600	600	600	7,200	7,200
8800	Conferences & meetings	-	-	-	-	2,400	-	-	-	-	-	-	-	2,400	2,400
8900	Specific assistance	200	200	200	200	200	200	200	200	200	200	200	200	2,400	2,400
9000	Membership dues	100	100	100	100	100	100	100	100	100	100	100	100	1,200	1,200
9100	Awards & grants	600	600	600	600	600	600	600	600	600	600	600	600	7,200	7,200
9200	Capital purchases	-	-	10,000	-	-	-	-	-	-	-	-	-	10,000	10,000
9400	Miscellaneous	424	416	416	416	416	416	416	416	416	416	416	416	5,000	5,000
	TOTAL EXPENSES	38,537	38,533	48,533	38,533	40,933	38,533	38,533	38,533	38,533	38,533	38,533	38,533	474,800	474,800
	EXCESS (DEFICIT)	(3,787)	(3,783)	(13,033)	6,217	(6,183)	16,967	21,217	(3,783)	(3,033)	(3,783)	(3,783)	(3,033)	200	200

KALAMA YOUTH CENTER
MONTHLY ACTUAL/BUDGET WORKSHEET
YEAR ENDED JUNE 30, 2009

		ACTUAL			PROJECTED									Act+Proj			
		07/31	08/31	09/30	10/31	11/30	12/31	01/31	02/28	03/31	04/30	05/31	06/30	Total	Budget	Variance	Pct
	REVENUE																
4000	Contributions	-	-	-	10,000	-	-	-	-	-	-	-	-	10,000	10,000	-	100%
4200	Special events	-	-	-	-	-	20,000	-	-	-	-	-	-	20,000	20,000	-	100%
4800	Hawaii Island United Way	-	-	-	-	-	-	25,000	-	-	-	-	-	25,000	25,000	-	100%
5010	State contract	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	228,000	228,000	-	100%
5020	County contract	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	186,000	186,000	-	100%
6200	Program service fees	250	250	250	250	250	250	250	250	250	250	250	250	3,000	3,000	-	100%
6500	Investment income			250			250			250			250	1,000	1,000	-	100%
6900	Miscellaneous revenue			500			500			500			500	2,000	2,000	-	100%
	TOTAL REVENUE	34,750	34,750	35,500	44,750	34,750	55,500	59,750	34,750	35,500	34,750	34,750	35,500	475,000	475,000	-	100%
	EXPENSES																
7000	Salaries	15,000	20,000	20,000	24,166	24,166	24,166	24,166	24,166	24,166	24,166	24,166	24,166	272,494	290,000	(17,506)	94%
7100	Employee benefits	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	18,300	18,300	-	100%
7200	Payroll taxes	3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	43,500	43,500	-	100%
8000	Professional fees	500	600	700	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	10,800	12,000	(1,200)	90%
8100	Supplies	1,250	1,500	800	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	14,800	15,000	(200)	99%
8200	Telephone	400	400	400	400	400	400	400	400	400	400	400	400	4,800	4,800	-	100%
8300	Postage and shipping	150	150	150	150	150	150	150	150	150	150	150	150	1,800	1,800	-	100%
8400	Occupancy	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	48,000	48,000	-	100%
8500	Rental & maintenance	250	250	250	250	250	250	250	250	250	250	250	250	3,000	3,000	-	100%
8600	Printing & publications	-	600	-	251	251	251	251	251	251	251	251	251	2,859	3,000	(141)	95%
8700	Travel	-	-	-	600	600	600	600	600	600	600	600	600	5,400	7,200	(1,800)	75%
8800	Conferences & meetings	-	-	-	-	2,400	-	-	-	-	-	-	-	2,400	2,400	-	100%
8900	Specific assistance	200	200	200	200	200	200	200	200	200	200	200	200	2,400	2,400	-	100%
9000	Membership dues	100	100	100	100	100	100	100	100	100	100	100	100	1,200	1,200	-	100%
9100	Awards & grants	600	600	600	600	600	600	600	600	600	600	600	600	7,200	7,200	-	100%
9200	Capital purchases	-	-	10,000	-	-	-	-	-	-	-	-	-	10,000	10,000	-	100%
9400	Miscellaneous	417	417	417	416	416	416	416	416	416	416	416	416	4,995	5,000	(5)	100%
	TOTAL EXPENSES	28,017	33,967	42,767	38,533	40,933	38,533	38,533	38,533	38,533	38,533	38,533	38,533	453,948	474,800	(20,852)	96%
	EXCESS (DEFICIT)	6,733	783	(7,267)	6,217	(6,183)	16,967	21,217	(3,783)	(3,033)	(3,783)	(3,783)	(3,033)	21,052	200	20,852	

BUDGETING TECHNIQUES FOR NONPROFITS

SAMPLE QUICKBOOKS ACTUAL VS BUDGET REPORTS

KALAMA YOUTH CENTER

MONTHLY BUDGET WORKSHEET

July 2008 through June 2009

	Jul 08	Aug 08	Sep 08	Oct 08	Nov 08	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09	TOTAL Jul '08 - Jun 09
Income													
4000 · Contributions				10,000									10,000
4200 · Special Events						20,000							20,000
4800 · Hawaii Island United Way							25,000						25,000
5010 · State Contract	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	228,000
5020 · County Contract	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	186,000
6200 · Program Service Fees	250	250	250	250	250	250	250	250	250	250	250	250	3,000
6500 · Investment Income			250			250			250			250	1,000
6900 · Miscellaneous Income			500			500			500			500	2,000
Total Income	34,750	34,750	35,500	44,750	34,750	55,500	59,750	34,750	35,500	34,750	34,750	35,500	475,000
Expense													
7000 · Salaries	24,174	24,166	24,166	24,166	24,166	24,166	24,166	24,166	24,166	24,166	24,166	24,166	290,000
7100 · Employee Benefits	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	18,300
7200 · Payroll Taxec	3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	43,500
8000 · Professional Fees	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
8100 · Supplies	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000
8200 · Telephone	400	400	400	400	400	400	400	400	400	400	400	400	4,800
8300 · Postage and Shipping	150	150	150	150	150	150	150	150	150	150	150	150	1,800
8400 · Occupancy	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	48,000
8500 · Rental and maintenance	250	250	250	250	250	250	250	250	250	250	250	250	3,000
8600 · Printing & Publications	239	251	251	251	251	251	251	251	251	251	251	251	3,000
8700 · Travel	600	600	600	600	600	600	600	600	600	600	600	600	7,200
8800 · Conferences & Meetings					2,400								2,400
8900 · Specific Assistance	200	200	200	200	200	200	200	200	200	200	200	200	2,400
9000 · Membership Dues	100	100	100	100	100	100	100	100	100	100	100	100	1,200
9100 · Awards & Grants	600	600	600	600	600	600	600	600	600	600	600	600	7,200
9200 · Capital Purchases			10,000										10,000
9400 · Miscellaneouse	424	416	416	416	416	416	416	416	416	416	416	416	5,000
Total Expense	38,537	38,533	48,533	38,533	40,933	38,533	38,533	38,533	38,533	38,533	38,533	38,533	474,800
Net Income	-3,787	-3,783	-13,033	6,217	-6,183	16,967	21,217	-3,783	-3,033	-3,783	-3,783	-3,033	200

KALAMA YOUTH CENTER

MONTHLY BUDGET VS ACTUAL

July through August 2008

	Jul 08	Budget	$ Over Budget	Aug 08	Budget	$ Over Budget	TOTAL Jul - Aug 08	TOTAL Budget	TOTAL $ Over Budget
Income									
4000 · Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4200 · Special Events	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4800 · Hawaii Island United Way	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5010 · State Contract	19,000.00	19,000.00	0.00	19,000.00	19,000.00	0.00	38,000.00	38,000.00	0.00
5020 · County Contract	15,500.00	15,500.00	0.00	15,500.00	15,500.00	0.00	31,000.00	31,000.00	0.00
6200 · Program Service Fees	250.00	250.00	0.00	250.00	250.00	0.00	500.00	500.00	0.00
6500 · Investment Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6900 · Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	34,750.00	34,750.00	0.00	34,750.00	34,750.00	0.00	69,500.00	69,500.00	0.00
Expense									
7000 · Salaries	15,000.00	24,174.00	-9,174.00	20,000.00	24,166.00	-4,166.00	35,000.00	48,340.00	-13,340.00
7100 · Employee Benefits	1,525.00	1,525.00	0.00	1,525.00	1,525.00	0.00	3,050.00	3,050.00	0.00
7200 · Payroll Taxec	3,625.00	3,625.00	0.00	3,625.00	3,625.00	0.00	7,250.00	7,250.00	0.00
8000 · Professional Fees	500.00	1,000.00	-500.00	600.00	1,000.00	-400.00	1,100.00	2,000.00	-900.00
8100 · Supplies	1,250.00	1,250.00	0.00	1,500.00	1,250.00	250.00	2,750.00	2,500.00	250.00
8200 · Telephone	400.00	400.00	0.00	400.00	400.00	0.00	800.00	800.00	0.00
8300 · Postage and Shipping	150.00	150.00	0.00	150.00	150.00	0.00	300.00	300.00	0.00
8400 · Occupancy	4,000.00	4,000.00	0.00	4,000.00	4,000.00	0.00	8,000.00	8,000.00	0.00
8500 · Rental and maintenance	250.00	250.00	0.00	250.00	250.00	0.00	500.00	500.00	0.00
8600 · Printing & Publications	0.00	239.00	-239.00	600.00	251.00	349.00	600.00	490.00	110.00
8700 · Travel	0.00	600.00	-600.00	0.00	600.00	-600.00	0.00	1,200.00	-1,200.00
8800 · Conferences & Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8900 · Specific Assistance	200.00	200.00	0.00	200.00	200.00	0.00	400.00	400.00	0.00
9000 · Membership Dues	100.00	100.00	0.00	100.00	100.00	0.00	200.00	200.00	0.00
9100 · Awards & Grants	600.00	600.00	0.00	600.00	600.00	0.00	1,200.00	1,200.00	0.00
9200 · Capital Purchases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9400 · Miscellaneouse	417.00	424.00	-7.00	417.00	416.00	1.00	834.00	840.00	-6.00
Total Expense	28,017.00	38,537.00	-10,520.00	33,967.00	38,533.00	-4,566.00	61,984.00	77,070.00	-15,086.00
Net Income	6,733.00	-3,787.00	10,520.00	783.00	-3,783.00	4,566.00	7,516.00	-7,570.00	15,086.00

KALAMA YOUTH CENTER
MONTHLY & YTD BUDGET VS ACTUAL

	Sep 08	Budget	$ Over Budget	Jul - Sep 08	YTD Budget	$ Over Budget	Annual Budget
Income							
4000 · Contributions	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
4200 · Special Events	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
4800 · Hawaii Island United Way	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
5010 · State Contract	19,000.00	19,000.00	0.00	57,000.00	57,000.00	0.00	228,000.00
5020 · County Contract	15,500.00	15,500.00	0.00	46,500.00	46,500.00	0.00	186,000.00
6200 · Program Service Fees	250.00	250.00	0.00	750.00	750.00	0.00	3,000.00
6500 · Investment Income	250.00	250.00	0.00	250.00	250.00	0.00	1,000.00
6900 · Miscellaneous Income	500.00	500.00	0.00	500.00	500.00	0.00	2,000.00
Total Income	35,500.00	35,500.00	0.00	105,000.00	105,000.00	0.00	475,000.00
Expense							
7000 · Salaries	20,000.00	24,166.00	-4,166.00	55,000.00	72,506.00	-17,506.00	290,000.00
7100 · Employee Benefits	1,525.00	1,525.00	0.00	4,575.00	4,575.00	0.00	18,300.00
7200 · Payroll Taxec	3,625.00	3,625.00	0.00	10,875.00	10,875.00	0.00	43,500.00
8000 · Professional Fees	700.00	1,000.00	-300.00	1,800.00	3,000.00	-1,200.00	12,000.00
8100 · Supplies	800.00	1,250.00	-450.00	3,550.00	3,750.00	-200.00	15,000.00
8200 · Telephone	400.00	400.00	0.00	1,200.00	1,200.00	0.00	4,800.00
8300 · Postage and Shipping	150.00	150.00	0.00	450.00	450.00	0.00	1,800.00
8400 · Occupancy	4,000.00	4,000.00	0.00	12,000.00	12,000.00	0.00	48,000.00
8500 · Rental and maintenance	250.00	250.00	0.00	750.00	750.00	0.00	3,000.00
8600 · Printing & Publications	0.00	251.00	-251.00	600.00	741.00	-141.00	3,000.00
8700 · Travel	0.00	600.00	-600.00	0.00	1,800.00	-1,800.00	7,200.00
8800 · Conferences & Meetings	0.00	0.00	0.00	0.00	0.00	0.00	2,400.00
8900 · Specific Assistance	200.00	200.00	0.00	600.00	600.00	0.00	2,400.00
9000 · Membership Dues	100.00	100.00	0.00	300.00	300.00	0.00	1,200.00
9100 · Awards & Grants	600.00	600.00	0.00	1,800.00	1,800.00	0.00	7,200.00
9200 · Capital Purchases	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00
9400 · Miscellaneouse	417.00	416.00	1.00	1,251.00	1,256.00	-5.00	5,000.00
Total Expense	42,767.00	48,533.00	-5,766.00	104,751.00	125,603.00	-20,852.00	474,800.00
Net Income	-7,267.00	-13,033.00	5,766.00	249.00	-20,603.00	20,852.00	200.00

KALAMA YOUTH CENTER
MONTHLY ACTUAL VS ANNUAL BUDGET
July 2008 through September 2008

	Jul 08	Aug 08	Sep 08	YTD	Annual Budget	$ Over Budget
Income						
4000 · Contributions	0.00	0.00	0.00	0.00	10,000.00	-10,000.00
4200 · Special Events	0.00	0.00	0.00	0.00	20,000.00	-20,000.00
4800 · Hawaii Island United Way	0.00	0.00	0.00	0.00	25,000.00	-25,000.00
5010 · State Contract	19,000.00	19,000.00	19,000.00	57,000.00	228,000.00	-171,000.00
5020 · County Contract	15,500.00	15,500.00	15,500.00	46,500.00	186,000.00	-139,500.00
6200 · Program Service Fees	250.00	250.00	250.00	750.00	3,000.00	-2,250.00
6500 · Investment Income	0.00	0.00	250.00	250.00	1,000.00	-750.00
6900 · Miscellaneous Income	0.00	0.00	500.00	500.00	2,000.00	-1,500.00
Total Income	34,750.00	34,750.00	35,500.00	105,000.00	475,000.00	-370,000.00
Expense						
7000 · Salaries	15,000.00	20,000.00	20,000.00	55,000.00	290,000.00	-235,000.00
7100 · Employee Benefits	1,525.00	1,525.00	1,525.00	4,575.00	18,300.00	-13,725.00
7200 · Payroll Taxec	3,625.00	3,625.00	3,625.00	10,875.00	43,500.00	-32,625.00
8000 · Professional Fees	500.00	600.00	700.00	1,800.00	12,000.00	-10,200.00
8100 · Supplies	1,250.00	1,500.00	800.00	3,550.00	15,000.00	-11,450.00
8200 · Telephone	400.00	400.00	400.00	1,200.00	4,800.00	-3,600.00
8300 · Postage and Shipping	150.00	150.00	150.00	450.00	1,800.00	-1,350.00
8400 · Occupancy	4,000.00	4,000.00	4,000.00	12,000.00	48,000.00	-36,000.00
8500 · Rental and maintenance	250.00	250.00	250.00	750.00	3,000.00	-2,250.00
8600 · Printing & Publications	0.00	600.00	0.00	600.00	3,000.00	-2,400.00
8700 · Travel	0.00	0.00	0.00	0.00	7,200.00	-7,200.00
8800 · Conferences & Meetings	0.00	0.00	0.00	0.00	2,400.00	-2,400.00
8900 · Specific Assistance	200.00	200.00	200.00	600.00	2,400.00	-1,800.00
9000 · Membership Dues	100.00	100.00	100.00	300.00	1,200.00	-900.00
9100 · Awards & Grants	600.00	600.00	600.00	1,800.00	7,200.00	-5,400.00
9200 · Capital Purchases	0.00	0.00	10,000.00	10,000.00	10,000.00	0.00
9400 · Miscellaneouse	417.00	417.00	417.00	1,251.00	5,000.00	-3,749.00
Total Expense	28,017.00	33,967.00	42,767.00	104,751.00	474,800.00	-370,049.00
Net Income	6,733.00	783.00	-7,267.00	249.00	200.00	49.00