

2009 Financial Overview

- Budget approved on 11/12/2008
- Based on:
 - 2008 Budget and Actuals
 - Account Mgr Input
 - MV Grant request
 - Minimum deficit spending
- Income budget: \$108,025
- Expense budget: \$112,125
- Entered the year with \$23,000 in bank
- Financial management process in place
- All information available on the web

Financial Mgt Process

- Documented process – on the web
- Accounts and account managers are key
- Requires good communication and common sense
- Relies on
 - Vouchers – available on web and in office
 - Close communication with Treasurer
 - Accurate, timely attribution of costs
 - B&F committee oversight
- Monthly recordkeeping/reporting

Expense Account Allocations

<u>Account</u>	<u>Mgr</u>	<u>Budget</u>	<u>Grant Funded</u>
– B&F	J. Neorr	\$1,760	
– Board	P. Davis	\$6,835	\$2,000
– Nursery	C. Collier/P. Davis	\$33,450	\$1,950
– Plant Sale	C. Collier	\$13,800	
– M&PR	M. Lindblom	\$9,350	\$2,500
– E&C	K. Swickard	\$5,475	\$1,000
– Docent (EDC06)	C. Ostermann	\$800	
– PMD Dev	M. VanZanen	\$4,000	
– PMD Maint	M. VanZanen	\$24,080	\$29,050
– PMD Matls	M. VanZanen	<u>\$12,575</u>	
		\$112,125	<u>\$36,500</u>

Account Management Notes

- New/Interesting accounts:
 - Office Equipment
 - ACES Expenses
 - Kiosk Signage
 - E. Benedict Bench
 - Shed upgrade (Budget is \$0)
- See subaccount notes in 2009 Master Budget
- Understand:
 - Voucher System
 - Charge accounts (Johnson Hardware and others)
- Expense account NOT a profit/loss center

Expense Voucher

Lake Wilderness Arboretum Foundation Expense Voucher

Voucher # _____ Check # _____

Submitter* _____ Date* _____ Make Check Payable to* _____

Mail Check to: _____

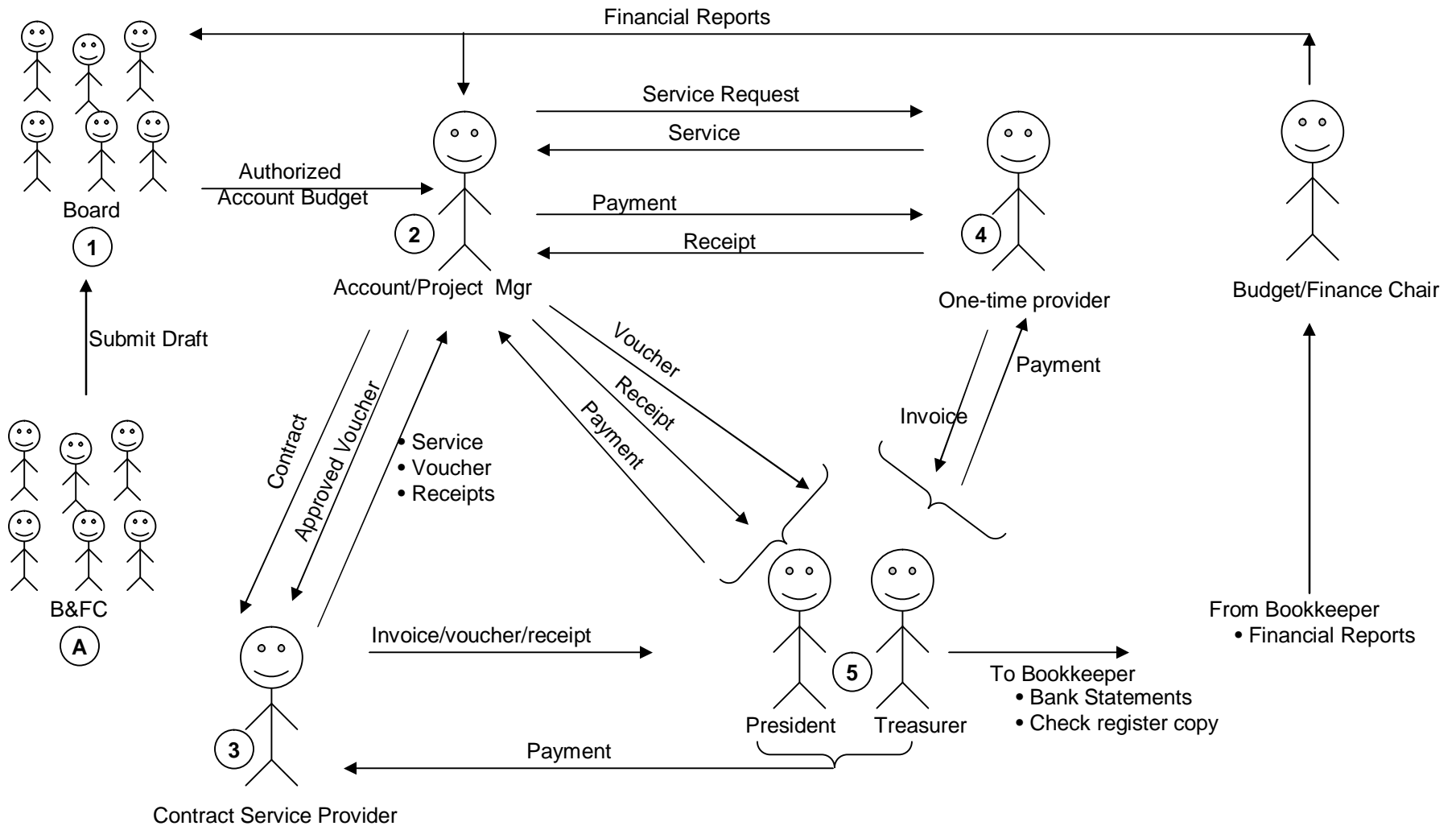
Item Description*	Account ID*	Grant or Project ID	Invoice #	Invoice Date	Amt*

Authorized Signature* _____ Date* _____ (* Indicates Required Entry)

Account ID's

Group	Acct ID	Account Name	Group	Acct ID	Account Name	Group	Acct ID	Account Name
B&F	BFC01	Misc	PMD Dev	PMD0101	Kiosk Signage	PMD Mnt & Repair	PMD0201	Misc
	BFC02	Acctg Services		PMD0103	Water Feature		PMD0202	Equip. Maint
	BFC03	Bank Fee/Charge		PMD0104	SM		PMD0203	Irrigation Maint
Board	BRD01	Misc		PMD0105	Legacy		PMD0204	Waste fees
	BRD02	Affiliations		PMD0106	Ethnobotanical		PMD0205	Contract Labor
	BRD03	Fees		PMD0112	Irrigation		PMD0207	Tree Service <u>Con</u> trct
	BR004	Donations		PMD0113	Alpine garden		PMD0210	Mowing
	BRD05	Facility Rental		PMD0114	TBD		PMD0211	Porta Potty
	BRD06	Insurance		PMD0115	Miscellaneous		PMD0212	New Equipment

Financial Management Process



Monthly Financial Reports

- Transaction reports
 - By Account, current monthly transactions
 - By Account, all current year transactions
- Budget Performance Report
 - Expenses – by account, actuals versus budget
 - Income – by account, actuals versus budget