

Recreation Fund Profit & Loss Prev Year Comparison January through December 2009

| | Jan - Dec 09 | Jan - Dec 08 | \$ Change |
|--------------------------------------------------------|------------------|------------------|------------------|
| Income | | | |
| 201 · Recreation Income | | | |
| 301 · Real Estate Taxes | | | |
| 301.10 · Current Years Levy Discount | 58,731.83 | 39,632.55 | 19,099.28 |
| 301.12 · Current/Face | 7,610.05 | 5,026.96 | 2,583.09 |
| 301.13 · Current/Penalty | 5,173.88 | 2,558.63 | 2,615.25 |
| 301.14 · Penalty | 231.35 | 123.30 | 108.05 |
| 301.32 · Prior Year Face | 0.00 | 1,001.36 | -1,001.36 |
| 301.33 · Prior Year Penalty | 0.00 | 49.52 | -49.52 |
| 301.40 · Tax Claim Bureau | 6,082.93 | 5,331.24 | 751.69 |
| 301.42 · Tax Claim Penalty | 558.97 | 482.62 | 76.35 |
| Total 301 · Real Estate Taxes | <u>78,389.01</u> | <u>54,206.18</u> | <u>24,182.83</u> |
| Total 201 · Recreation Income | 78,389.01 | 54,206.18 | 24,182.83 |
| 201341 · Interest Earned | | | |
| 341.10 · Bank Interest | 325.91 | 687.72 | -361.81 |
| Total 201341 · Interest Earned | <u>325.91</u> | <u>687.72</u> | <u>-361.81</u> |
| 201354 · State Grants | | | |
| 354.1 · Coal Lick Park State Grant | 50,000.00 | 0.00 | 50,000.00 |
| 201354 · State Grants - Other | 5,000.00 | 0.00 | 5,000.00 |
| Total 201354 · State Grants | <u>55,000.00</u> | <u>0.00</u> | <u>55,000.00</u> |
| 201355 · State Revenue & Entitlements | | | |
| 355.01 · Public Utility | 102.16 | 100.78 | 1.38 |
| Total 201355 · State Revenue & Entitlements | <u>102.16</u> | <u>100.78</u> | <u>1.38</u> |
| 201359 · Payments in Lieu of Taxes | | | |
| 359.10 · HUD Housing/Lieu | 116.22 | 52.30 | 63.92 |
| Total 201359 · Payments in Lieu of Taxes | <u>116.22</u> | <u>52.30</u> | <u>63.92</u> |
| 201387 · Dugan Restitution | | | |
| 387.01 · Michael Dugan | 0.00 | 800.00 | -800.00 |
| 201387 · Dugan Restitution - Other | 0.00 | 15.00 | -15.00 |
| Total 201387 · Dugan Restitution | <u>0.00</u> | <u>815.00</u> | <u>-815.00</u> |
| 201395 · Miscellaneous Refunds | 359.98 | 4,338.97 | -3,978.99 |
| 367 · Recreation Fees | | | |
| 367.13 · Parks & Recreation Concessions | 996.58 | 0.00 | 996.58 |
| 367.20 · Recreation Program Fees | 1,350.00 | 0.00 | 1,350.00 |
| Total 367 · Recreation Fees | <u>2,346.58</u> | <u>0.00</u> | <u>2,346.58</u> |
| Total Income | 136,639.86 | 60,200.95 | 76,438.91 |
| Cost of Goods Sold | | | |
| 201301 · Discount on Taxes | 1,166.94 | 755.65 | 411.29 |
| 201302 · Tax Claim Bureau Coll. Fee | 323.33 | 293.56 | 29.77 |
| Total COGS | <u>1,490.27</u> | <u>1,049.21</u> | <u>441.06</u> |
| Gross Profit | 135,149.59 | 59,151.74 | 75,997.85 |
| Expense | | | |
| 201392 · Interfund Transfer | 1,637.83 | -1,145.54 | 2,783.37 |
| 201451 · Recreation Expenses | | | |
| 120 · Supervisor Wages | 7,500.00 | 9,296.51 | -1,796.51 |
| 141 · Wages | 11,849.00 | 6,245.53 | 5,603.47 |
| 161 · FICA ER | 1,199.67 | 886.88 | 312.79 |
| 168 · Medicare ER | 280.49 | 206.52 | 73.97 |
| 230 · Bus Leasing | 480.00 | 2,633.57 | -2,153.57 |
| 231 · Gasoline | 1,037.32 | 1,338.68 | -301.36 |
| 241 · Supplies | 17,109.21 | 9,822.98 | 7,286.23 |
| 251 · Vehicle Repairs | 162.95 | 0.00 | 162.95 |

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Accrual Basis

Recreation Fund
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| | <u>Jan - Dec 09</u> | <u>Jan - Dec 08</u> | <u>\$ Change</u> |
|-------------------------------------------|-------------------------|--------------------------|-------------------------|
| 260 · Minor Equipment | 16,041.48 | 30,246.00 | -14,204.52 |
| 316 · Recreation Officials | 1,500.00 | 0.00 | 1,500.00 |
| 351 · Insurance - Vehicle | 338.06 | 681.70 | -343.64 |
| 352 · Insurance - Liability | 5,543.78 | 1,460.53 | 4,083.25 |
| 354 · Workers comp. Insurance | 2,407.51 | 115.95 | 2,291.56 |
| 361 · Electric | 1,509.70 | 2,070.62 | -560.92 |
| 366 · Water | 970.60 | 1,263.08 | -292.48 |
| 373 · Repair & Maintenance | 35,436.59 | 5,153.84 | 30,282.75 |
| Total 201451 · Recreation Expenses | <u>103,366.36</u> | <u>71,422.39</u> | <u>31,943.97</u> |
| 201495 · Prior Year Expenses | 0.00 | 1,048.17 | -1,048.17 |
| Total Expense | <u>105,004.19</u> | <u>71,325.02</u> | <u>33,679.17</u> |
| Net Income | <u>30,145.40</u> | <u>-12,173.28</u> | <u>42,318.68</u> |

Recreation Fund Profit & Loss Prev Year Comparison January through December 2009

| | % Change |
|--------------------------------------------------------|----------------|
| Income | |
| 201 · Recreation Income | |
| 301 · Real Estate Taxes | |
| 301.10 · Current Years Levy Discount | 48.2% |
| 301.12 · Current/Face | 51.4% |
| 301.13 · Current/Penalty | 102.2% |
| 301.14 · Penalty | 87.6% |
| 301.32 · Prior Year Face | -100.0% |
| 301.33 · Prior Year Penalty | -100.0% |
| 301.40 · Tax Claim Bureau | 14.1% |
| 301.42 · Tax Claim Penalty | 15.8% |
| Total 301 · Real Estate Taxes | 44.6% |
| Total 201 · Recreation Income | 44.6% |
| 201341 · Interest Earned | |
| 341.10 · Bank Interest | -52.6% |
| Total 201341 · Interest Earned | -52.6% |
| 201354 · State Grants | |
| 354.1 · Coal Lick Park State Grant | 100.0% |
| 201354 · State Grants - Other | 100.0% |
| Total 201354 · State Grants | 100.0% |
| 201355 · State Revenue & Entitlements | |
| 355.01 · Public Utility | 1.4% |
| Total 201355 · State Revenue & Entitlements | 1.4% |
| 201359 · Payments in Lieu of Taxes | |
| 359.10 · HUD Housing/Lieu | 122.2% |
| Total 201359 · Payments in Lieu of Taxes | 122.2% |
| 201387 · Dugan Restitution | |
| 387.01 · Michael Dugan | -100.0% |
| 201387 · Dugan Restitution - Other | -100.0% |
| Total 201387 · Dugan Restitution | -100.0% |
| 201395 · Miscellaneous Refunds | -91.7% |
| 367 · Recreation Fees | |
| 367.13 · Parks & Recreation Concessions | 100.0% |
| 367.20 · Recreation Program Fees | 100.0% |
| Total 367 · Recreation Fees | 100.0% |
| Total Income | 127.0% |
| Cost of Goods Sold | |
| 201301 · Discount on Taxes | 54.4% |
| 201302 · Tax Claim Bureau Coll. Fee | 10.1% |
| Total COGS | 42.0% |
| Gross Profit | 128.5% |
| Expense | |
| 201392 · Interfund Transfer | 243.0% |
| 201451 · Recreation Expenses | |
| 120 · Supervisor Wages | -19.3% |
| 141 · Wages | 89.7% |
| 161 · FICA ER | 35.3% |
| 168 · Medicare ER | 35.8% |
| 230 · Bus Leasing | -81.8% |
| 231 · Gasoline | -22.5% |
| 241 · Supplies | 74.2% |
| 251 · Vehicle Repairs | 100.0% |

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Accrual Basis

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| | <u>% Change</u> |
|-------------------------------------------|----------------------|
| 260 · Minor Equipment | -47.0% |
| 316 · Recreation Officials | 100.0% |
| 351 · Insurance - Vehicle | -50.4% |
| 352 · Insurance - Liability | 279.6% |
| 354 · Workers comp. Insurance | 1,976.3% |
| 361 · Electric | -27.1% |
| 366 · Water | -23.2% |
| 373 · Repair & Maintenance | 587.6% |
| Total 201451 · Recreation Expenses | 44.7% |
| 201495 · Prior Year Expenses | -100.0% |
| Total Expense | 47.2% |
| Net Income | <u>347.6%</u> |