

Adolescent Counseling Services Profit & Loss Budget vs. Actual July 2013 through June 2014

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	Jul '13 - Jun 14	Budget	\$ Over Budget	% of Budget
Operating Income/Expense				
Income				
4000 · Direct Public Support				
4010 · Individual Contributions	391,972.57	405,691.00	-13,718.43	96.62%
4020 · Corporate Contributions	18,370.09	17,175.00	1,195.09	106.96%
Total 4000 · Direct Public Support	410,342.66	422,866.00	-12,523.34	97.04%
4200 · Revenue from Non-Govt Grants				
4210 · Corporate/Business Grants	20,000.00	20,000.00	0.00	100.0%
4230 · Foundation/Trust Grants	317,200.00	300,000.00	17,200.00	105.73%
4250 · Nonprofit Organization Grants	12,082.27	0.00	12,082.27	100.0%
Total 4200 · Revenue from Non-Govt Grants	349,282.27	320,000.00	29,282.27	109.15%
4400 · Revenue from Indirect Contribut				
4410 · United Way or CFC Contributions	1,866.76	18,200.00	-16,333.24	10.26%
4440 · SIP/PTA Contributions	27,500.00	35,000.00	-7,500.00	78.57%
Total 4400 · Revenue from Indirect Contribut	29,366.76	53,200.00	-23,833.24	55.2%
4500 · Revenue from Government Grants				
4540 · Local Govt Grants	107,899.00	101,512.00	6,387.00	106.29%
4550 · School Grants	119,160.00	115,000.00	4,160.00	103.62%
Total 4500 · Revenue from Government Grants	227,059.00	216,512.00	10,547.00	104.87%
5800 · Special Event Income				
5470 · Community Presentations	5,260.00	3,000.00	2,260.00	175.33%
5810 · Spring Sounds Income				
5812 · Sponsor - SS	17,000.00			
5813 · Ticket Sales - SS	33,700.00			
5814 · Auction Sales - SS	53,983.75	0.00	53,983.75	100.0%
5817 · Just Donate - SS	37,020.00	0.00	37,020.00	100.0%
5810 · Spring Sounds Income - Other	0.00	153,000.00	-153,000.00	0.0%
Total 5810 · Spring Sounds Income	141,703.75	153,000.00	-11,296.25	92.62%
5910 · Out to Eat				
5914 · Auction Sales - Out to Eat	400.00	0.00	400.00	100.0%
5910 · Out to Eat - Other	0.00	70,000.00	-70,000.00	0.0%
Total 5910 · Out to Eat	400.00	70,000.00	-69,600.00	0.57%
5920 · Out To Meet				
5924 · Sponsor - Out to Meet	3,450.00			
5923 · Ticket Sales - Out to Meet	10,135.00			
5925 · Auction Sales - Out to Meet	1,919.00			
5927 · Just Donate - Out to Meet	33,946.66			
Total 5920 · Out To Meet	49,450.66			
5950 · Cultivation Events	0.00	1,000.00	-1,000.00	0.0%
Total 5800 · Special Event Income	196,814.41	227,000.00	-30,185.59	86.7%
5400 · Other Revenue				
5450 · Integration Funds	30,000.00	30,000.00	0.00	100.0%
Total 5400 · Other Revenue	30,000.00	30,000.00	0.00	100.0%
Total fundraising - subtotal of above income	1,242,865.10	1,269,578.00	-26,712.90	97.9%

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	<u>Jul '13 - Jun 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5100 · Revenue From Programs				
5110 · After School Counseling Income	27,520.02	25,000.00	2,520.02	110.08%
5130 · Substance Abuse Program Income	16,216.50	64,000.00	-47,783.50	25.34%
5150 · Drug Test Kit Fees	2,227.50	17,575.00	-15,347.50	12.67%
Total 5100 · Revenue From Programs	45,964.02	106,575.00	-60,610.98	43.13%
5300 · Revenue from Investments				
5310 · Interest-Savings, Short-term CD	0.00	0.00	0.00	0.0%
5320 · Dividends & Interest	0.00	0.00	0.00	0.0%
Total 5300 · Revenue from Investments	0.00	0.00	0.00	0.0%
Operating Income	1,288,829.12	1,376,153.00	-87,323.88	93.65%
Gross Operating Profit	1,288,829.12	1,376,153.00	-87,323.88	93.65%
Expense				
7200 · Salaries & Related Expenses				
7210 · Administrative Salaries	338,962.01	354,836.00	-15,873.99	95.53%
7220 · Program Salaries	576,947.06	565,663.00	11,284.06	102.0%
7225 · Intern Stipends	49,750.00	20,000.00	29,750.00	248.75%
7240 · Employee Benefits	74,821.46	60,000.00	14,821.46	124.7%
7250 · Payroll Taxes				
7251 · Soc Sec/Medicare	70,056.46	73,670.00	-3,613.54	95.1%
7252 · Federal Unemployment	0.00	500.00	-500.00	0.0%
7253 · CA Unemployment	9,595.63	8,500.00	1,095.63	112.89%
7254 · CA Training Tax	105.71			
Total 7250 · Payroll Taxes	79,757.80	82,670.00	-2,912.20	96.48%
7260 · ADP Payroll Processing	3,303.18	2,940.00	363.18	112.35%
7270 · Workers Comp Insurance	5,308.75	6,000.00	-691.25	88.48%
Total 7200 · Salaries & Related Expenses	1,128,850.26	1,092,109.00	36,741.26	103.36%
7500 · Contract Service Expenses				
7520 · Accounting Fees	12,950.00	2,045.00	10,905.00	633.25%
7540 · Other Contract Services	31,770.00	10,500.00	21,270.00	302.57%
Total 7500 · Contract Service Expenses	44,720.00	12,545.00	32,175.00	356.48%
Total - Salaries & Contact Services	1,173,570.26	1,104,654.00	68,916.26	106.24%
8100 · Nonpersonnel Expenses				
8110 · Supplies	5,009.86	12,000.00	-6,990.14	41.75%
8120 · Computer Software & Maint	10,280.15	7,350.00	2,930.15	139.87%
8130 · Telephone, Telecommunications	9,122.29	7,780.00	1,342.29	117.25%
8140 · Postage, Mailing Service	7,770.34	11,500.00	-3,729.66	67.57%
8170 · Printing and Copying	17,800.16	20,368.00	-2,567.84	87.39%
8180 · Books, Subscriptions, Reference	1,295.00			
Total 8100 · Nonpersonnel Expenses	51,277.80	58,998.00	-7,720.20	86.91%
8200 · Facilities and Equipment				
8210 · Office Rent	89,221.19	89,000.00	221.19	100.25%
8230 · File Storage	971.63	0.00	971.63	100.0%

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	<u>Jul '13 - Jun 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8260 · Equip Rental and Maintenance	6,709.03	3,150.00	3,559.03	212.99%
Total 8200 · Facilities and Equipment	96,901.85	92,150.00	4,751.85	105.16%
8300 · Travel and Meetings				
8310 · Travel & Mileage	7,844.19	4,200.00	3,644.19	186.77%
8320 · Conference, Convention, Meeting	2,994.87	0.00	2,994.87	100.0%
8330 · Board Development	877.71	500.00	377.71	175.54%
8340 · Staff Development	3,246.81	4,400.00	-1,153.19	73.79%
8350 · Donor Development	3,462.93	4,000.00	-537.07	86.57%
Total 8300 · Travel and Meetings	18,426.51	13,100.00	5,326.51	140.66%
8400 · Program Expenses				
8410 · Retreats & Outings	78.08			
8420 · Snacks - Outreach	3,459.78	6,000.00	-2,540.22	57.66%
8430 · Reading Resources	993.71	500.00	493.71	198.74%
8440 · Graduation - ASAT	218.18	500.00	-281.82	43.64%
8450 · Counseling Resources	127.47	800.00	-672.53	15.93%
8460 · SA Kit Testing Fees	5,860.70	17,575.00	-11,714.30	33.35%
8470 · Outlet Youth Events	4,266.89	7,500.00	-3,233.11	56.89%
Total 8400 · Program Expenses	15,004.81	32,875.00	-17,870.19	45.64%
8500 · Other Expenses				
8510 · Interest Expense	18.52	0.00	18.52	100.0%
8520 · Insurance - Property, Liability	8,130.21	7,829.00	301.21	103.85%
8530 · Membership Dues	1,395.00	400.00	995.00	348.75%
8550 · Fingerprinting, ID Expense	305.00	250.00	55.00	122.0%
8560 · Outside Computer Services	0.00	2,000.00	-2,000.00	0.0%
8570 · Advertising Expenses	1,869.95	1,750.00	119.95	106.85%
8580 · Integration Expense	13,510.28	15,000.00	-1,489.72	90.07%
8590 · Other Expenses	0.00	200.00	-200.00	0.0%
Total 8500 · Other Expenses	25,228.96	27,429.00	-2,200.04	91.98%
8600 · Business Expenses				
8620 · Sales Tax	218.78	0.00	218.78	100.0%
8670 · Licenses, Fees, Permits	450.00	1,700.00	-1,250.00	26.47%
8680 · Bank Charges	8,903.66	3,200.00	5,703.66	278.24%
Total 8600 · Business Expenses	9,572.44	4,900.00	4,672.44	195.36%
8800 · Special Event Expenses				
8860 · Out to Meet Expenses	6,968.37			
8810 · Spring Sounds Expenses	31,398.04	50,000.00	-18,601.96	62.8%
8850 · Out to Eat Expenses	1,000.00	25,000.00	-24,000.00	4.0%
Total 8800 · Special Event Expenses	39,366.41	75,000.00	-35,633.59	52.49%
Operating Expense	1,429,349.04	1,409,106.00	20,243.04	101.44%
Net Operating Income	-140,519.92	-32,953.00	-107,566.92	426.43%
Other Income/Expense				
Other Income				
9100 · Donated Services				
9110 · Donated Professional Services	35,100.00			
9120 · Donated Intern's Clinical Time	324,300.00			
Total 9100 · Donated Services	359,400.00			

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9300 - Investment Revenue				
9310 - Savings Interest - Presidio	560.21	0.00	560.21	100.0%
9320 - Interest & Dividends - SVCF	17,277.95	32,953.00	-15,675.05	52.43%
9370 - Gain (Loss) on Security Sales	58,698.42	0.00	25,745.42	178.13%
9380 - Safe withdrawal from Investments (Yale Rule)	0.00			
9390 - BOD-approved principal withdrawal from investm	0.00	0.00	0.00	
Total 9300 - Investment Revenue	<u>76,536.58</u>	<u>32,953.00</u>	<u>43,583.58</u>	<u>232.26%</u>
Total Other Income	435,936.58	32,953.00	402,983.58	1,322.9%
Other Expense				
9800 - Vacation Pay Accrued				
9810 - Admin Vac Pay Accrued	-13,096.50			
9820 - Program Vac Pay Accrued	25,533.31			
Total 9800 - Vacation Pay Accrued	<u>12,436.81</u>			
9700 - Donated Expenses				
9710 - Donated Professional Expenses	35,100.00			
9720 - Donated Intern's Hours	324,300.00			
Total 9700 - Donated Expenses	<u>359,400.00</u>			
9600 - Investment Expenses				
9610 - Investment Exp - SVCF	6,276.86	0.00	6,276.86	100.0%
9620 - Support Fees - SVCF	9,362.71	0.00	9,362.71	100.0%
Total 9600 - Investment Expenses	<u>15,639.57</u>	<u>0.00</u>	<u>15,639.57</u>	<u>100.0%</u>
Total Other Expense	<u>387,476.38</u>	<u>0.00</u>	<u>387,476.38</u>	<u>100.0%</u>
Net Other Income	<u>48,460.20</u>	<u>32,953.00</u>	<u>15,507.20</u>	<u>147.06%</u>
Net Income	<u><u>-92,059.72</u></u>	<u><u>0.00</u></u>	<u><u>-92,059.72</u></u>	<u><u>100.0%</u></u>