CENTER FOR NONPROFIT MANAGEMENT

Budget - October 16, 2015

	Final 2013	Final 2014	YTD 2015	Budget 2015	Budget 2016
REVENUES					
Public Support					
Foundation Grants	46,000.00 $	47,500.00 $	52,500.00	50,000.00	50,000.00
Frist Foundation Grant	100,000.00	110,000.00	110,000.00	110,000.00	110,000.00
Memorial Foundation Grant	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Board Contributions	3,500.00	1,000.00	2,500.00	2,000.00	2,000.00
In-Kind Donations	36,751.76	41,502.94	0.00	1,000.00	1,000.00
Other Contributions	2,240.89	8,694.57	2,278.83	5,000.00	5,000.00
Total Contributed Revenues	**213,492.65**	**233,697.51**	**192,278.83**	**193,000.00**	**193,000.00**
Earned Revenues					
Training Fees	109,257.96	113,931.50	88,585.00	105,000.00	110,000.00
Consulting Fees	699,700.14	605,948.89	549,217.97	675,000.00	690,000.00
Evaluation Fees	53,522.16	52,295.11	0.00	0.00	0.00
Salute Sponsorships	54,150.00	62,600.00	77,650.00	65,000.00	80,000.00
Master Series Fees	0.00	23,950.00	0.00	0.00	10,000.00
Salute Table/Ticket Sales	50,525.00	57,375.00	38,070.00	60,000.00	55,000.00
Customized Training Income	23,674.21	21,409.90	13,909.31	20,000.00	15,000.00
Computer Training Fees	420.00	3,130.00	0.00	1,000.00	1,000.00
Conference Sponsorships	17,620.00	20,720.00	24,850.00	20,000.00	25,000.00
Conference Ticket Sales	34,189.40	34,055.00	31,980.00	35,000.00	34,000.00
Grantseeker's Guide Sales	2,200.00	7,025.00	4,275.00	6,000.00	2,000.00
HR Policy Manual Sales	750.00	1,750.00	1,000.00	2,000.00	1,000.00
Membership Fees	177,027.72	214,620.00	227,954.00	220,000.00	250,000.00
YNP Membership Fees	2,260.00	4,190.00	4,670.00	4,000.00	5,000.00
Management Fees -- Salute	21,500.00	22,900.00	23,100.00	23,000.00	24,000.00
Blue Cross/Blue Shield TN	294,873.67	239,231.41	154,272.23	160,000.00	140,000.00
Investment Income/Loss	566.93	3,122.10	2,602.09	5,000.00	3,000.00
Room Rental Revenue	9,333.00	9,955.00	7,951.00	10,000.00	9,000.00
Miscellaneous Revenue	6,297.14	10,000.41	6,113.57	5,000.00	5,000.00
Total Earned Revenues	**1,557,867.33**	**1,508,209.32**	**1,256,200.17**	**1,416,000.00**	**1,459,000.00**
Total Revenues	**1,771,359.98**	**1,741,906.83**	**1,448,479.00**	**1,609,000.00**	**1,652,000.00**
PROGRAM COST OF SALES					
Training Cost of Sales	38,635.55	38,486.10	34,849.39	40,000.00	40,000.00
Consulting Cost of Sales	440,275.49	385,217.15	375,225.14	450,000.00	440,000.00
Membership - COS	2,098.12	3,727.46	179.22	1,000.00	1,000.00

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	Final 2013	Final 2014	YTD 2015	Budget 2015	Budget 2016
Evaluation Cost of Sales	8,760.78	12,663.98	0.00	0.00	0.00
Salute Foodservice	45,390.00	50,646.12	32,973.50	60,000.00	65,000.00
Conference -COS	27,663.67	30,100.14	31,764.32	30,000.00	35,000.00
Master Series- COS	0.00	11,044.61	0.00	0.00	8,000.00
Training Meals/Breaks	12,820.12	12,795.81	7,752.19	15,000.00	12,000.00
Customized Training - COS	12,316.77	12,605.63	8,487.31	10,000.00	10,000.00
Computer Training - COS	365.00	1,800.00	0.00	500.00	500.00
Salute Prelude- COS	1,744.55	1,687.34	465.60	3,000.00	3,000.00
Grantseeker's Guide - COS	0.00	3,937.50	3,562.50	0.00	2,000.00
Sales Discounts	4,777.50	4,527.50	5,071.00	4,000.00	6,000.00
Total Program Cost of Sales	**594,847.55**	**569,239.34**	**500,330.17**	**613,500.00**	**622,500.00**

EXPENSES

Personnel Expenses					
Salaries	546,409.64	577,202.59	348,968.06	472,425.00	495,000.00
Evaluation Contract Services	0.00	0.00	720.00	0.00	0.00
FICA/ Medicare Expense	41,019.78	41,808.45	27,797.05	36,140.00	38,000.00
Health & Dental Insurance	66,747.93	78,037.33	45,598.01	60,250.68	76,200.00
Life & Disability Insurance	7,666.87	7,949.68	5,673.06	7,865.00	7,200.00
Retirement - SEP	27,015.00	27,765.00	17,157.71	28,346.00	24,700.00
Employee Assistance	0.00	1,200.00	2,000.00	0.00	0.00
Unemployment	0.00	0.00	0.00	8,000.00	0.00
Total Personnel Expenses	**688,859.22**	**733,963.05**	**447,913.89**	**613,026.68**	**641,100.00**

Operating Expenses					
Advertising	8,308.97	7,520.73	4,697.00	6,000.00	6,000.00
Audit & Legal	9,300.00	9,700.00	10,315.40	10,000.00	11,000.00
Bank Services	335.16	192.85	35.37	200.00	200.00
Credit Card Processing Fees	7,556.34	7,752.68	4,589.06	5,000.00	6,000.00
Collection Service	0.00	10.60	0.00	100.00	100.00
Contract Services	26,101.54	19,413.04	21,175.76	20,000.00	26,000.00
Contract Svcs - Training Dev.	500.00	0.00	0.00	0.00	0.00
Contract Services - Salute	5,313.00	2,998.33	0.00	3,500.00	4,000.00
Contributions- Charity	1,100.00	100.00	100.00	1,000.00	1,000.00
Employee Development	673.00	3,273.00	1,615.90	4,000.00	3,000.00
Entertainment/ Networking	3,178.92	1,783.00	2,218.40	3,000.00	10,000.00
Equipment- Under $1500	1,817.79	1,158.32	2,058.48	1,000.00	3,000.00
Equipment- Over $1500	5,153.84	2,994.50	0.00	5,000.00	5,000.00
Grants to Other Organizations	1,200.00	0.00	0.00	500.00	500.00
Insurance	8,731.00	8,277.00	5,549.00	9,000.00	9,000.00

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Internet/Web/E-mail	1,774.59	6,312.36	9,125.45	6,000.00	12,000.00
In-Kind Donated Prod/Service	36,351.76	40,802.94	0.00	1,000.00	1,000.00
Lease- Equipment	12,173.83	11,561.97	9,099.71	11,000.00	12,000.00
Lease- Equipment- Salute	8,455.00	10,171.95	0.00	14,500.00	15,000.00
Lease- Space	79,898.39	90,673.07	69,205.46	100,000.00	100,000.00
Licenses, Taxes & Permits	2,254.88	2,784.71	287.25	1,000.00	1,000.00
Meals/Breaks	6,788.85	6,605.54	4,370.83	6,000.00	6,000.00
Meals/Breaks- Salute	551.13	551.21	117.11	500.00	500.00
Memberships	3,810.00	3,378.00	1,999.00	3,000.00	3,000.00
Library Book/CD Purchase	1,990.00	57.62	1,999.93	100.00	2,000.00
Library Publication Purchase	174.50	3,419.65	343.95	1,000.00	1,000.00
Office Supplies	14,016.05	15,956.53	13,239.48	12,500.00	15,000.00
Office Supplies- Evaluation	191.45	77.53	0.00	100.00	0.00
Supplies/Gifts/Trophies-Salute	3,894.41	4,741.08	4,648.03	4,500.00	5,000.00
Payroll Services	2,566.32	2,706.00	1,898.92	2,500.00	2,500.00
Postage & Shipping	6,579.96	5,219.51	3,792.36	6,000.00	6,000.00
Postage & Shipping- Salute	0.00	170.50	127.25	100.00	200.00
Print Production Services	0.00	93.00	58.00	0.00	0.00
Printing	3,085.17	4,198.68	2,160.99	3,000.00	3,000.00
Printing- Salute	1,989.70	2,070.09	2,956.07	2,500.00	9,000.00
Repair & Maintenance	24,527.22	16,426.41	15,299.00	17,000.00	18,000.00
Software	3,109.86	835.00	3,118.06	2,000.00	4,000.00
Telephone	5,983.55	5,159.88	3,568.87	5,000.00	5,000.00
Travel	656.80	1,291.35	0.00	1,000.00	1,000.00
Travel- Evaluation	3.56	0.00	0.00	1,000.00	0.00
Travel- Salute	70.00	101.00	0.00	250.00	0.00
Travel- Local Mileage/Parking	795.84	203.44	443.00	250.00	500.00
Uncollectable Accounts	6,024.15	4,588.75	0.00	5,000.00	5,000.00
Utilities	8,850.68	9,847.14	6,541.21	10,000.00	9,000.00
Video Production- Salute	19,468.00	23,413.99	13,492.00	25,000.00	25,000.00
YNP Expenses	3,760.59	2,859.87	2,003.66	3,000.00	3,000.00
Miscellaneous	1.00	3,454.07	(127.39)	5,000.00	2,000.00
Evaluation Misc. Expenses	0.00	32.00	0.00	0.00	0.00
Depreciation	50,627.93	49,274.21	23,056.09	40,000.00	30,000.00
Total Operating Expenses	**389,694.73**	**394,213.10**	**245,178.66**	**358,100.00**	**381,500.00**
Total Expenses	**1,078,553.95**	**1,128,176.15**	**693,092.55**	**971,126.68**	**1,022,600.00**
NET INCOME	**97,958.48**	**44,491.34**	**255,056.28**	**24,373.32**	**6,900.00**