

**CENTER FOR NONPROFIT MANAGEMENT**  
**Summary Budget for All Programs (Unaudited)**  
**For the Five Months Ending May 31, 2015**

Account Description	Total Approved Budget- 100%	Year to Date Actual	YTD Budget	Budget Variance
<b>REVENUES</b>				
<b>Public Support</b>				
Foundation Grants	\$ 50,000	\$ 35,000	\$ 35,000	0
Frist Foundation Grant	110,000	110,000	110,000	0
Memorial Foundation Grant	25,000	25,000	0	25,000
Board Contributions	2,000	2,500	0	2,500
In-Kind Donations	1,000	0	0	0
Other Contributions	5,000	241	0	241
<b>Total Contributed Revenues</b>	<b>193,000</b>	<b>172,741</b>	<b>145,000</b>	<b>27,741</b>
<b>Earned Revenues</b>				
Training Fees	105,000	41,725	43,750	(2,025)
Consulting Fees	675,000	265,086	255,000	10,086
Salute Sponsorships	65,000	43,500	20,000	23,500
Salute Table/Ticket Sales	60,000	8,000	5,000	3,000
Customized Training Income	20,000	4,669	8,333	(3,664)
Computer Training Fees	1,000	0	417	(417)
Conference Sponsorships	20,000	24,830	20,000	4,830
Conference Ticket Sales	35,000	32,805	35,000	(2,195)
Grantseeker's Guide Sales	6,000	1,800	2,500	(700)
HR Policy Manual Sales	2,000	750	833	(83)
Membership Fees	220,000	213,240	200,000	13,240
YNP Membership Fees	4,000	4,685	4,000	685
Management Fees	23,000	16,000	18,000	(2,000)
Blue Cross/Blue Shield TN	160,000	91,143	66,667	24,476
Investment Income/Loss	5,000	4,532	2,083	2,449
Room Rental Revenue	10,000	3,019	4,167	(1,148)
Miscellaneous Revenue	5,000	3,507	2,083	1,424
<b>Total Earned Revenues</b>	<b>1,416,000</b>	<b>759,291</b>	<b>687,833</b>	<b>71,458</b>
<b>Total Revenues</b>	<b>1,609,000</b>	<b>932,032</b>	<b>832,833</b>	<b>99,199</b>
<b>PROGRAM COST OF SALES</b>				
Training Cost of Sales	40,000	14,646	16,667	2,021
Consulting Cost of Sales	450,000	180,780	175,000	(5,780)
Membership - COS	1,000	0	417	417
Salute Foodservice	60,000	15,000	15,000	0
Conference -COS	30,000	28,167	30,000	1,833
Training Meals/Breaks	15,000	4,005	6,250	2,245
Customized Training - COS	10,000	4,047	4,167	120
Computer Training - COS	500	0	208	208
Salute Prelude- COS	3,000	0	0	0
Grantseeker's Guide - COS	0	1,500	0	(1,500)
Sales Discounts	4,000	3,542	1,667	(1,875)
<b>Total Program Cost of Sales</b>	<b>613,500</b>	<b>251,687</b>	<b>249,376</b>	<b>(2,311)</b>
<b>EXPENSES</b>				
<b>Personnel Expenses</b>				
Salaries	472,425	193,928	196,844	2,916
FICA/ Medicare Expense	36,140	16,127	15,058	(1,069)
Health & Dental Insurance	60,251	25,204	25,104	(100)
Life & Disability Insurance	7,865	3,103	3,277	174
Retirement - SEP	28,346	10,178	11,811	1,633
Employee Assistance	0	2,000	0	(2,000)
Unemployment	8,000	0	3,333	3,333
<b>Total Personnel Expenses</b>	<b>613,027</b>	<b>250,540</b>	<b>255,427</b>	<b>4,887</b>
<b>Operating Expenses</b>				
Advertising	6,000	2,775	2,500	(275)
Audit & Legal	10,000	10,218	10,000	(218)

# CENTER FOR NONPROFIT MANAGEMENT

## Summary Budget for All Programs (Unaudited)

For the Five Months Ending May 31, 2015

Account Description	Total Approved Budget- 100%	Year to Date Actual	YTD Budget	Budget Variance
Bank Services	200	0	83	83
Credit Card Processing Fees	5,000	2,081	2,083	2
Collection Service	100	0	42	42
Contract Services	20,000	13,970	8,333	(5,637)
Contract Services - Salute	3,500	0	0	0
Contributions- Charity	1,000	0	417	417
Employee Development	4,000	1,080	1,667	587
Entertainment/ Networking	3,000	1,098	1,250	152
Equipment- Under \$1500	1,000	342	417	75
Equipment- Over \$1500	5,000	0	2,083	2,083
Grants to Other Organizations	500	0	208	208
Insurance	9,000	5,549	3,750	(1,799)
Internet/Web/E-mail	6,000	670	2,500	1,830
In-Kind Donated Prod/Service	1,000	0	417	417
Lease- Equipment	11,000	4,954	4,583	(371)
Lease- Equipment- Salute	14,500	0	0	0
Lease- Space	100,000	37,685	41,667	3,982
Licenses, Taxes & Permits	1,000	47	417	370
Meals/Breaks	6,000	2,090	2,500	410
Meals/Breaks- Salute	500	0	208	208
Memberships	3,000	1,759	1,250	(509)
Library Book/CD Purchase	100	1,955	42	(1,913)
Library Publication Purchase	1,000	129	417	288
Office Supplies	12,500	7,233	5,208	(2,025)
Office Supplies- Evaluation	100	0	42	42
Supplies/Gifts/Trophies-Salute	4,500	0	1,875	1,875
Payroll Services	2,500	1,256	1,042	(214)
Postage & Shipping	6,000	1,725	2,500	775
Postage & Shipping- Salute	100	127	42	(85)
Print Production Services	0	58	0	(58)
Printing	3,000	638	1,250	612
Printing- Salute	2,500	0	1,042	1,042
Repair & Maintenance	17,000	9,160	7,083	(2,077)
Software	2,000	1,324	833	(491)
Telephone	5,000	1,988	2,083	95
Travel	1,000	0	417	417
Travel- Evaluation	1,000	0	417	417
Travel- Salute	250	0	0	0
Travel- Local Mileage/Parking	250	0	104	104
Uncollectable Accounts	5,000	0	5,000	5,000
Utilities	10,000	3,849	4,167	318
Video Production- Salute	25,000	7,996	8,000	4
YNP Expenses	3,000	1,199	1,250	51
Miscellaneous	5,000	(146)	2,081	2,227
Depreciation	40,000	14,697	16,667	1,970
<b>Total Operating Expenses</b>	<b>358,100</b>	<b>137,506</b>	<b>147,937</b>	<b>10,431</b>
<b>Total Expenses</b>	<b>971,127</b>	<b>388,046</b>	<b>403,364</b>	<b>15,318</b>
<b>NET INCOME</b>	<b>24,373</b>	<b>292,299</b>	<b>180,093</b>	<b>(112,206)</b>