CENTER FOR NONPROFIT MANAGEMENT
Summary Budget for All Programs (Unaudited)
Year to Date as of May 31, 2008

Account Number	Account Description	Total Approved Budget- 100%	YTD Budget	% YTD to Approved Budget	Year to Date Actual	% YTD Actual to YTD Budget
REVENUES						
Contributed Revenues						
311000	Foundation Grants	$ (40,000)	$ (35,000)	87.50	$ (37,250)	106.43
312100	Frist Foundation Grant	(100,000)	(100,000)	100.00	(110,000)	110.00
313100	Memorial Foundation Grant	(25,000)	(25,000)	100.00	(25,000)	100.00
321000	Board Contributions	(10,000)	0	0.00	(1,000)	0.00
326000	In-Kind Donations	(40,000)	(3,000)	7.50	(7,488)	249.60
329000	Other Contributions	(10,000)	(4,167)	41.67	(866)	20.78
329002	Contrib- Customized Training	(25,000)	0	0.00	(5,000)	0.00
	Total Contributed Revenues	**(250,000)**	**(167,167)**	**66.87**	**(186,604)**	**111.63**
Earned Revenues						
331001	Library Fees	(2,500)	(1,042)	41.68	(235)	22.55
331002	Training Fees	(115,000)	(47,000)	40.87	(46,940)	99.87
331003	Consulting Fees	(625,000)	(270,000)	43.20	(275,372)	101.99
331005	Evaluation Fees	(125,000)	(68,950)	55.16	(35,821)	51.95
331106	Salute Sponsorships	(75,000)	(17,500)	23.33	(20,200)	115.43
331206	Salute Table/Ticket Sales	(46,000)	(4,000)	8.70	(2,800)	70.00
331402	Customized Training Income	(75,000)	(31,250)	41.67	(17,620)	56.38
331502	Computer Training Fees	(6,000)	(2,500)	41.67	(1,850)	74.00
331507	Conference Sponsorships	(12,000)	(12,000)	100.00	(12,000)	100.00
331607	Conference Ticket Sales	(39,500)	(39,500)	100.00	(33,800)	85.57
341000	Grantseeker's Guide Sales	0	0	0.00	(2,874)	0.00
342000	HR Policy Manual Sales	(2,000)	(833)	41.65	(925)	111.04
344000	Basic Grantwriting CD Sales	(1,000)	(417)	41.70	(401)	96.16
391004	Membership Fees	(130,000)	(126,500)	97.31	(131,365)	103.85
392000	Management Fees	(18,000)	(15,000)	83.33	(17,000)	113.33
393000	Blue Cross/Blue Shield TN	(90,000)	(37,500)	41.67	(42,170)	112.45
394000	Interest/Dividend Income	(24,000)	(10,000)	41.67	(11,988)	119.88
399000	Miscellaneous Revenue	(500)	(208)	41.60	(732)	351.92
	Total Earned Revenues	**(1,386,500)**	**(684,200)**	**49.35**	**(654,093)**	**95.60**
	Total Revenues	**1,636,500**	**851,367**	**52.02**	**840,697**	**98.75**
COST OF SALES						
431001	Library Cost of Sales	0	0	0.00	489	0.00
431002	Training Cost of Sales	45,000	18,300	40.67	15,677	85.67
431003	Consulting Cost of Sales	365,000	156,818	42.96	162,130	103.39
431004	Membership - COS	2,000	833	41.65	0	0.00
431005	Evaluation Cost of Sales	18,000	7,500	41.67	7,103	94.71
431006	Salute Foodservice	36,000	0	0.00	0	0.00
431007	Conference -COS	41,000	41,000	100.00	21,762	53.08
431202	Training Meals/Breaks	7,000	2,917	41.67	1,653	56.67
431402	Customized Training - COS	67,000	27,917	41.67	10,187	36.49
431502	Computer Training - COS	4,500	1,875	41.67	1,459	77.81
441000	Grantseeker's Guide - COS	0	0	0.00	938	0.00
491000	Sales Discounts	3,000	1,250	41.67	855	68.40
	Total Cost of Sales	**588,500**	**258,410**	**43.91**	**222,253**	**86.01**
	GROSS PROFIT	**1,048,000**	**592,957**	**56.58**	**618,444**	**104.30**
EXPENSES						
Personnel Expenses						
510000	Salaries	517,400	207,250	40.06	208,912	100.80
520000	FICA/ Medicare Expense	39,581	15,855	40.06	15,422	97.27
540000	Health & Dental Insurance	53,700	20,750	38.64	19,118	92.13
550000	Life & Disability Insurance	7,700	3,208	41.66	2,796	87.16
560000	Retirement - SEP	42,246	17,603	41.67	12,968	73.67
575000	Unemployment	0	0	0.00	41	0.00

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Account Number	Account Description	Total Approved Budget- 100%	YTD Budget	% YTD to Approved Budget	Year to Date Actual	% YTD Actual to YTD Budget
	Total Personnel Expenses	**660,627**	**264,666**	**40.06**	**259,257**	**97.96**
Operating Expenses						
610100	Advertising	6,000	2,500	41.67	4,184	167.36
610400	Audit & Legal	7,000	7,000	100.00	7,250	103.57
610700	Awards	750	313	41.73	0	0.00
611000	Bank Services	100	42	42.00	0	0.00
611100	Credit Card Processing Fees	3,000	1,250	41.67	2,057	164.56
611500	Collection Service	1,000	417	41.70	105	25.18
611700	Contract Services	15,000	6,250	41.67	6,408	102.53
611706	Contract Services - Salute	6,000	0	0.00	0	0.00
611800	Contributions- Charity	2,500	1,042	41.68	2,363	226.78
611900	Employee Development	8,000	3,333	41.66	446	13.38
612300	Entertainment/ Networking	600	250	41.67	535	214.00
612700	Equipment- Under $1500	1,000	417	41.70	1,104	264.75
612900	Insurance	5,500	4,000	72.73	3,704	92.60
613400	Internet/Web/E-mail	20,000	17,900	89.50	2,595	14.50
613500	In-Kind Donated Prod/Service	40,000	8,000	20.00	7,488	93.60
613800	Lease- Equipment	13,000	5,417	41.67	6,567	121.23
613806	Lease- Equipment- Salute	8,000	0	0.00	0	0.00
614300	Lease- Space	100,000	41,667	41.67	36,350	87.24
614600	Licenses, Taxes & Permits	1,000	0	0.00	470	0.00
614700	Loss/Gain on Disposed Asset	1,000	0	0.00	0	0.00
615200	Meals/Breaks	4,000	1,667	41.68	2,615	156.87
615205	Meals- Evaluation	150	63	42.00	7	11.11
615206	Meals/Breaks- Salute	900	130	14.44	0	0.00
615500	Memberships	3,000	1,500	50.00	1,590	106.00
615801	Library Book/CD Purchase	3,000	1,250	41.67	5,531	442.48
616001	Library Publication Purchase	2,000	833	41.65	356	42.74
617000	Office Supplies	15,000	6,250	41.67	7,256	116.10
617005	Office Supplies- Evaluation	200	83	41.50	263	316.87
617006	Supplies/Gifts/Trophies-Salute	4,500	0	0.00	0	0.00
617300	Payroll Services	1,500	625	41.67	699	111.84
618000	Postage & Shipping	22,000	9,167	41.67	9,777	106.65
618005	Postage & Shipping- Evaluation	300	125	41.67	0	0.00
618006	Postage & Shipping- Salute	500	135	27.00	0	0.00
618400	Print Production Services	14,000	7,000	50.00	6,626	94.66
618406	Print Production Svcs- Salute	3,000	300	10.00	669	223.00
618800	Printing	6,000	2,500	41.67	1,283	51.32
618802	Printing- Training	400	167	41.75	0	0.00
618805	Printing- Evaluation	1,000	417	41.70	0	0.00
618806	Printing- Salute	1,800	200	11.11	376	188.00
619100	Repair & Maintenance	13,500	5,625	41.67	9,364	166.47
619400	Software	3,000	1,250	41.67	664	53.12
619800	Telephone	9,000	3,750	41.67	3,440	91.73
620400	Travel	2,500	1,042	41.68	143	13.72
620405	Travel- Evaluation	1,500	625	41.67	0	0.00
620606	Travel- Salute	200	0	0.00	0	0.00
620700	Travel- Local Mileage/Parking	500	208	41.60	359	172.60
621000	Uncollectable Accounts	3,000	1,250	41.67	2,607	208.56
621206	Video Production- Salute	13,850	6,750	48.74	7,825	115.93
690000	Miscellaneous	500	205	41.00	(4)	(1.95)
690005	Evaluation Misc. Expenses	500	208	41.60	0	0.00
700000	Depreciation	9,000	3,750	41.67	3,799	101.31
	Total Operating Expenses	**379,750**	**156,873**	**41.31**	**146,871**	**93.62**
	Total Expenses	**1,040,377**	**421,539**	**40.52**	**406,128**	**96.34**
	NET INCOME	**7,623**	**171,418**	**2,248.69**	**212,316**	**123.86**