



**2024 Jason Foundation
Operational Budget**

Ordinary Income/Expense:

Income:			
Code	Account		2024 Budget
4120	In-Kind Income		\$10,802,250.00
		<i>*The majority of in-kind income comes from the "value" of services/support from our affiliate community resource centers. The "value" is determined by what it would cost JFI to offer the services in the open market. The vast majority of this is from our National Community Affiliates. This model creates the interface for JFI's National Network of Affiliate Offices. JFI Affiliate Offices average between 2-4 paid support staff that coordinate their time to market, provide programs and seminars. Currently, we are budgeting for 225 Affiliate Offices.</i>	
4200	Grant Revenue		\$990,000.00
		<i>*This represents income from grants from corporations, individuals and community foundations, as well as Government contract grants.</i>	
4300	Contributions Revenue		\$1,300,000.00
		<i>*Income, both restricted and unrestricted, not received from grants. Can be from corporations, individuals, Stones and special fundraising activities NOT including the annual golf tournament. JFI anticipates growth among existing Stones, as well as possibly expanding our current Stones and/or Pillar Division.</i>	
4400	Reimbursement Revenue		\$39,000.00
		<i>*The majority of this represents opening and operating costs of affiliate offices that will be reimbursed to JFI from our National Affiliates. This is a projected amount and can change if openings of new offices or operations of existing offices change.</i>	
4600	Fundraising Income - other than golf tourney		\$75,000.00
4700	Golf Tournament Revenue - Prior Year		
4800	Golf Tournament Revenue		\$240,000.00
		<i>*Anticipated gross income from our annual golf tournament</i>	
TOTAL INCOME			\$13,446,250.00
Expense:			
5100	Student Programs (previously "A Promise for Tomorrow")		\$8,000.00
		<i>This category includes all programs and resources for youth / students. Each program will have a sub-category for tracking individual program cost. JFI will now offers on-line kits, which should decrease the overall costs of this program.</i>	
5200	Staff Training / Education (Previously Teacher In-Service)		\$3,000.00

			<i>*This amount represents costs related to duplication and distribution resources of the programs utilized to provide teachers In-Service / CEU credits as well as providing training for youth workers in many fields. With The Jason Flatt Act passed in 21 states, our need for on-line training has increased and we have included the cost for developing additional modules this year. This is for printing and distribution only. Development and some of this category will be pulled from</i>	
		5300	Adult / Community Programs (Previously Parent Program)	\$10,000.00
			<i>*Staff-presented seminars and a video package of the parent presentation. Most costs will be pulled from Project TN2</i>	
		5310	Church Program	\$4,000.00
			<i>Need to revamp / Improve packaging</i>	
		5330	Production and Development Costs for Modules	\$0.00
			<i>All costs will be pulled this year from Project TN.</i>	
		5350	Website, IT and Virtual Programs	\$150,000.00
			<i>*This category is for all Internet and other virtual related cost involving all web, On-Line Library and web-based resources utilized by The Jason Foundation. This category includes technical support for these services. As tech is more readily used, we may need this increase to keep up. Also includes Cision and Salesforce Reporting.</i>	
		5400	Affiliate Office In-Kind Expense	\$10,802,250.00
			<i>*This is the estimated value of the in-kind support services provided to JFI for our affiliate offices.</i>	
			<i>This estimate is required by the IRS for JFI's 990 filing. It does not represent tax write-off expenses for affiliates - these expenses are regular business expenses for provider and utilized as such for tax purposes.</i>	
		5515	Reimbursed Expense	\$1,500.00
			<i>Most are charged back to actual account. Includes wall plaques, etc.</i>	
			<i>Most reimbursable expenses fall within other program expense categories.</i>	
			<i>category list.</i>	
		5520	Postage - Program	\$8,500.00
			<i>*Postage for any items that are sent out that have to do with any of our programs.</i>	
		5530	Training and Education	\$2,000.00
			<i>*Costs related to training provided to JFI Corporate Staff and JFI Representatives at Affiliate Offices; however, most is reimbursible.</i>	
		5540	Public Relations / Development / Marketing	\$45,000.00
			<i>Will vamp up this category - Social media, etc. Project TN 2 will increase the expenses. Much of the increased costs will be allocated from Project TN.</i>	
		5600	Program Travel	\$20,000.00
			<i>*Costs associated with travel involved in providing JFI's programs to schools, communities, etc. *Note - most is reimbursable</i>	
		5810	Community Projects and Support	\$4,500.00
			<i>*Yearbooks, school support programs, local community events, etc.</i>	
		5900	Support Programs including government and military	
			<i>The Military Projects will make up a portion of this category.</i>	
			<i>Also, CAP and other EAP services</i>	
			<i>Teen Boards / Short-Term Projects</i>	
		5988	Project TN2	\$600,000.00

			<i>*Includes electricity, gas, water and trash pickup for the corporate office.</i>	
	6400	Building/Property		\$20,000.00
			<i>*Includes building maintenance, landscaping and cleaning for the corporate office.</i>	
	6500	Payroll Expenses		\$1,255,768.00
			<i>*Represents salaries for JFI Corporate Staffing.</i>	
	6550	Payroll Taxes		\$93,000.00
			<i>*Company share of FICA, Medicare, SUTA payments.</i>	
	6570	Retirement Expense		\$38,423.00
			<i>*Simple IRA - based on maximum; JFI matches up to 3% of salary.</i>	
	7500	Fundraising/Special Events		\$10,000.00
			<i>*Expenses incurred in events (other than the golf tournament) which are used for general fundraising.</i>	
	7800	Golf Tournament Expenses		\$61,000.00
			<i>*Estimated cost of annual golf tournament; includes course, food, awards, printing, postage, signage, supplies, etc.</i>	
	TOTAL EXPENSE			\$13,408,116.00
Net Operational Income				\$38,134.00
	Other Income			
	7010	Interest Income		\$81,000.00
Net Ordinary Income				\$119,134.00

The Jason Foundation, Inc.
Profit & Loss Budget vs. Actual
January through September 2023

Ordinary Income/Expense	Jan - Sep 23	Budget to Date	\$ Over Budget	% of Budget	2023 Budget	2024 Budget
Income						
4120 - In-Kind Income	6,717,400.49	6,229,267.42	488,133.07	107.84%	3,305,730.00	10,802,250.00
4200 - Grant Revenues	977,018.12	900,000.00	77,018.12	162.84%	800,000.00	890,000.00
4300 - Contributions Revenue	929,228.34	969,000.00	-39,771.66	98.93%	1,280,000.00	1,300,000.00
4400 - Refund/Grant Revenue	28,407.37	37,500.00	-9,092.63	75.73%	50,000.00	39,000.00
4600 - Fundraising Income	480.00	56,250.00	-55,770.00	0.85%	75,000.00	75,000.00
4900 - Golf Tournament - Current Year	100,782.00	163,750.00	-62,968.00	61.55%	240,000.00	240,000.00
Total Income	8,733,308.22	8,088,757.80	644,550.42	108.51%	10,755,730.00	13,446,250.00
Expenses						
5100 - Student Programs	7,465.00	7,500.00	-35.00	99.99%	10,000.00	8,000.00
5200 - Staff Training/Education	1,067.00	7,500.00	-6,433.00	14.48%	10,000.00	3,000.00
5300 - Adult/Community Programs	8,333.98	9,000.00	-666.02	92.60%	12,000.00	10,000.00
5310 - Church Seminar	0.00	1,500.00	-1,500.00	0.0%	2,000.00	4,000.00
5320 - Production Cost/Choir/Modules	500.00				0.00	0.00
5350 - Webinars, IT & Virtual Programs	98,016.80	83,750.00	14,266.80	102.42%	125,000.00	150,000.00
5400 - Atlanta Office Indirect Expenses	6,717,400.49	6,229,267.42	488,133.07	107.84%	3,305,730.00	10,802,250.00
5415 - Postage - Program	185.33	750.00	-564.67	24.71%	1,000.00	1,500.00
5420 - Postage - Program	5,571.27	11,999.99	-6,428.72	46.43%	15,999.97	8,500.00
5430 - Training and Education	0.00	2,999.99	-2,999.99	0.0%	3,999.97	2,000.00
5440 - Public Relations/Dev/Marketing	36,381.69	26,250.00	10,131.69	64.89%	75,000.00	45,000.00
5450 - Community Projects & Support	750.00	11,200.00	-10,450.00	202.29%	15,000.00	20,000.00
5500 - Other Programs/Project TN	380,084.01	305,624.88	74,459.13	125.33%	407,099.97	600,000.00
6110 - Automobile Expense	582.58	19,500.00	-18,917.42	2.99%	36,000.00	2,000.00
6120 - Bank/Credit Card Service Chgs	487.02	2,400.00	-1,913.00	20.29%	3,200.00	675.00
6150 - Depreciation Expense	39,500.29	42,000.00	-2,499.71	94.19%	55,000.00	50,000.00
6160 - Dues and Subscriptions	3,388.45	3,750.00	-361.55	90.31%	5,000.00	4,000.00
6165 - Good Will/Rebuilding Awards	1,698.45	2,250.00	-551.55	75.49%	3,000.00	2,500.00
6180 - Insurance	38,104.94	29,999.99	8,104.95	127.02%	39,999.97	57,000.00
6220 - Board of Directors	750.75	2,999.99	-2,249.24	25.03%	3,999.97	5,500.00
6230 - Licenses and Permits	5,739.70	5,249.99	489.71	109.27%	6,999.97	7,500.00
6250 - Postage and Delivery	2,078.78	2,999.99	-921.21	69.29%	3,999.97	5,000.00
6260 - Printing and Reproduction	0.00	1,500.00	-1,500.00	0.0%	2,000.00	3,000.00
6270 - Professional Fees	17,978.40	14,249.99	3,728.41	126.16%	28,999.97	19,000.00
6285 - Conferences / Seminars	0.00	3,375.00	-3,375.00	0.0%	4,500.00	5,000.00
6300 - Building Construction	0.00	750.00	-750.00	0.0%	2,000.00	0.00
6310 - Repairs	0.00	1,500.00	-1,500.00	0.0%	2,000.00	1,000.00
6330 - Copier Service	3,846.19	5,625.00	-1,778.81	68.38%	7,500.00	7,000.00
6340 - Commodities	16,007.15	17,250.00	-1,242.85	92.8%	23,000.00	23,000.00
6350 - Corporate Travel	6,221.71	2,999.99	3,221.72	207.39%	3,999.97	25,000.00
6360 - Equipment (Cash out)	0.00	2,999.99	-2,999.99	0.0%	3,999.97	10,000.00
6370 - Office Furniture	0.00	1,874.98	-1,874.98	0.0%	2,499.97	2,000.00
6390 - Supplies	16,278.18	15,000.00	1,278.18	108.52%	20,000.00	22,000.00
6400 - Building/Property	10,860.21	16,499.99	-5,639.78	64.61%	21,999.97	20,000.00
6500 - Payroll Expenses	873,803.03	911,250.00	-37,446.97	95.89%	1,215,000.00	1,255,788.00
6550 - Payroll Taxes	66,793.05	67,500.00	-706.95	98.95%	90,000.00	93,000.00

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Profit & Loss Budget vs. Actual
January through September 2023

	Jan - Sep 23	Budget to Date	\$ Over Budget	% of Budget	2023 Budget	2024 Budget
6570 - Retirement Expense	20,172.83	27,357.50	-7,184.67	73.8%	36,450.00	38,423.00
7300 - Fundraising/Special Events	9,388.00	3,750.02	5,637.98	249.81%	5,000.00	10,000.00
7200 - Golf Tournament Expense-Current Year	58,864.85	67,500.00	-11,635.15	82.75%	96,000.00	61,000.00
Total Expense	8,479,059.55	8,028,783.08	450,276.47	105.67%	10,889,300.11	13,409,116.00
Net Ordinary Income	274,246.57	43,012.52	231,234.05	637.6%	57,350.00	38,134.00
Other Income/Expense					0.00	
Other Income					0.00	
7010 - Interest Income	28,551.19				0.00	81,000.00
Total Other Income	28,551.19				0.00	
Net Other Income	28,551.19				0.00	
Net Income	302,797.76	43,012.52	259,785.24	639.23%	57,350.00	119,134.00