

**CHILDREN'S ASSOCIATION FOR MAXIMUM POTENTIAL**

**ANNUAL BUDGET PACKAGE**

**FOR THE YEAR ENDING 12/31/18**

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**HISTORICAL COMPARISON**

Revenue and Expenses grouped by categories - Comparison of prior year to current year

	2018 BUDGET	2017 BUDGET
<u>REVENUE:</u>		
Contributions	404,500	330,100
Special Events	235,000	163,000
United Way Allocation	348,000	400,000
Dues Income	5,000	5,000
Program Service Fees	930,000	900,000
Investment Income	6,000	2,400
Miscellaneous Income	5,500	5,500
Total Revenue	1,934,000	1,806,000
<u>EXPENSES:</u>		
Employee Costs	1,182,200	1,057,470
Professional Services	120,350	110,000
Supplies - Food, Office, etc.	267,550	285,200
Telephone/Internet Expense	21,500	22,200
Postage & Shipping	5,100	4,870
Occupancy Expense	123,300	116,600
Rental & Maint of Equipt	51,850	50,800
Printing Expense	11,450	14,400
Travel Expense	33,650	36,760
Dues Expense	11,550	10,000
Awards Expense	26,900	27,100
Insurance Expense	72,000	63,000
Continuing Education Expense	6,600	7,600
Total Expenses	1,934,000	1,806,000
SURPLUS / (DEFICIT)	-	-

	2017	2018	CHANGE		2017	2017	VARIANCE		
	ESTIMATE	BUDGET	\$	%	ESTIMATE	BUDGET	\$	%	
<b>REVENUE:</b>									
Contributions	467,475	404,500	(62,975)	-13.5%	467,475	330,100	137,375	41.6%	
Special Events	123,515	235,000	111,485	90.3%	123,515	163,000	(39,485)	-24.2%	
United Way Allocation	375,733	348,000	(27,733)	-7.4%	375,733	400,000	(24,267)	-6.1%	
Dues Income	5,060	5,000	(60)	-1.2%	5,060	5,000	60	1.2%	
Program Service Fees	915,794	930,000	14,206	1.6%	915,794	900,000	15,794	1.8%	
Investment Income	4,647	6,000	1,353	29.1%	4,647	2,400	2,247	93.6%	
Miscellaneous Income	9,588	5,500	(4,088)	-42.6%	9,588	5,500	4,088	74.3%	
<b>Total Revenue</b>	<b>1,901,812</b>	<b>1,934,000</b>	<b>32,188</b>	<b>1.7%</b>	<b>1,901,812</b>	<b>1,806,000</b>	<b>95,812</b>	<b>5.3%</b>	
<b>EXPENSES:</b>									
Employee Costs	1,050,663	1,182,200	131,537	12.5%	1,050,663	1,057,470	(6,807)	-0.6%	
Professional Services	127,974	120,350	(7,624)	-6.0%	127,974	110,000	17,974	16.3%	
Supplies - Food, Office, etc.	249,756	267,550	17,794	7.1%	249,756	285,200	(35,444)	-12.4%	
Telephone/Internet Expense	20,545	21,500	955	4.6%	20,545	22,200	(1,655)	-7.5%	
Postage & Shipping	5,116	5,100	(16)	-0.3%	5,116	4,870	246	5.1%	
Occupancy Expense	147,175	123,300	(23,875)	-16.2%	147,175	116,600	30,575	26.2%	
Rental & Maint of Equipt	55,993	51,850	(4,143)	-7.4%	55,993	50,800	5,193	10.2%	
Printing Expense	12,317	11,450	(867)	-7.0%	12,317	14,400	(2,083)	-14.5%	
Travel Expense	42,518	33,650	(8,868)	-20.9%	42,518	36,760	5,758	15.7%	
Dues Expense	11,309	11,550	241	2.1%	11,309	10,000	1,309	13.1%	
Awards Expense	23,049	26,900	3,851	16.7%	23,049	27,100	(4,051)	-14.9%	
Insurance Expense	69,910	72,000	2,090	3.0%	69,910	63,000	6,910	11.0%	
Continuing Education Expense	5,487	6,600	1,113	20.3%	5,487	7,600	(2,113)	-27.8%	
<b>Total Expenses</b>	<b>1,821,812</b>	<b>1,934,000</b>	<b>112,188</b>	<b>6.2%</b>	<b>1,821,812</b>	<b>1,806,000</b>	<b>15,812</b>	<b>0.9%</b>	
<b>SURPLUS / (DEFICIT)</b>	<b>80,000</b>	<b>-</b>	<b>(80,000)</b>	<b>-4.5%</b>	<b>80,000</b>	<b>-</b>	<b>80,000</b>	<b>4.4%</b>	

<u>REVENUE:</u>	Administration	Development	Family Services	Camping	TOTAL
Contributions	-	155,000	-	249,500	404,500
Special Events	-	235,000	-	-	235,000
United Way Allocation	-	-	116,000	232,000	348,000
Dues Income	-	-	5,000	-	5,000
Program Service Fees	-	-	95,000	835,000	930,000
Investment Income	6,000	-	-	-	6,000
Miscellaneous Income	-	-	-	5,500	5,500
<b>Total Revenue</b>	<b>6,000</b>	<b>390,000</b>	<b>216,000</b>	<b>1,322,000</b>	<b>1,934,000</b>
<u>EXPENSES:</u>					
Employee Costs	43,800	187,300	150,800	800,300	1,182,200
Professional & Contract Services	27,400	350	26,550	66,050	120,350
Supplies - Food, Office, etc.	4,550	3,050	20,050	239,900	267,550
Telephone/Internet Expense	-	-	-	21,500	21,500
Postage & Shipping	1,000	2,400	800	900	5,100
Occupancy Expense	-	-	25,000	98,300	123,300
Rental & Maint of Equipt	3,900	7,650	4,300	36,000	51,850
Printing Expense	700	6,000	850	3,900	11,450
Travel Expense	5,600	7,550	2,250	18,250	33,650
Dues Expense	2,550	1,950	-	7,050	11,550
Awards Expense	2,600	-	500	23,800	26,900
Insurance Expense	14,400	-	14,400	43,200	72,000
Miscellaneous Expense	-	-	-	-	-
Continuing Education Expense	250	1,500	350	4,500	6,600
<b>Total Expenses</b>	<b>106,750</b>	<b>217,750</b>	<b>245,850</b>	<b>1,363,650</b>	<b>1,934,000</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(100,750)</b>	<b>172,250</b>	<b>(29,850)</b>	<b>(41,650)</b>	<b>-</b>

	2016	2017	CHANGE	
	ACTUAL	ESTIMATE	\$	%
<b>REVENUE:</b>				
Contributions	725,165	467,475	(257,690)	-35.5%
Special Events	181,758	123,515	(58,243)	-32.0%
United Way Allocation	401,575	375,733	(25,842)	-6.4%
Dues Income	5,920	5,060	(860)	-14.5%
Program Service Fees	914,110	915,794	1,684	0.2%
Investment Income	1,778	4,647	2,869	161.4%
Miscellaneous Income	7,623	9,588	1,965	25.8%
Total Revenue	2,237,929	1,901,812	(336,117)	-15.0%
<b>EXPENSES:</b>				
Employee Costs	1,028,051	1,050,663	22,612	2.2%
Professional & Contract Services	112,882	127,974	15,092	13.4%
Supplies - Food, Office, etc.	276,975	249,756	(27,219)	-9.8%
Telephone/Internet Expense	23,961	20,545	(3,416)	-14.3%
Postage & Shipping	3,632	5,116	1,484	40.9%
Occupancy Expense	123,551	147,175	23,624	19.1%
Rental & Maint of Equipt	51,132	55,993	4,861	9.5%
Printing Expense	12,374	12,317	(57)	-0.5%
Travel Expense	31,280	42,518	11,238	35.9%
Dues Expense	8,462	11,309	2,847	33.6%
Awards Expense	32,453	23,049	(9,404)	-29.0%
Insurance Expense	62,913	69,910	6,997	11.1%
Miscellaneous Expense	28	35	7	25.0%
Continuing Education Expense	6,727	5,452	(1,275)	-19.0%
Total Expenses	1,774,421	1,821,812	47,391	2.7%
<b>SURPLUS / (DEFICIT)</b>	<b>463,508</b>	<b>80,000</b>	<b>(383,508)</b>	<b>-17.7%</b>