

Portland Community Orchestra FY 2017

		Actual	Actual	Actual	
		Apr-May	Sept-Oct	Nov-Dec	End of FY
INCOME					
	Membership Dues	15 @ \$66	25 @ 48	23 @ \$46	
		15 @ \$66	23 @ \$48 (1@33)	22 @ \$46	
	Sessions including concert	10	9	7	26
	Membership Dues	\$ 990.00	\$ 1137.00	\$1012.00	\$ 3139.00
	Individuals Donations	\$ 4.00	\$ 179.00	\$4.00	\$187.00
	Ticket Sales	\$ 189.00	\$ 210.00	\$ 259.00	\$ 658.00
	Donation		\$ 16.00	\$ 28.00	\$ 44.00
	Concert Revenue	\$ 189.00	\$ 226.00	\$ 287.00	
	Total Revenue	\$ 1,183.00	\$ 1,542.00	\$ 1,303.00	\$ 4,028.00
EXPENSES					
	Conductor's Fee Rehearsal				
	Conductor's Fee Concert				
	Staff salary				
	Rent (rehearsal space)	\$ 225.00	\$ 200.00	\$ 150.00	\$ 575.00
	Rent (performance space)	\$ 25.00	\$ 25.00	\$ 25.00	\$ 75.00
	%15 Ticket Sales	\$ 28.35	\$ 31.50	\$ 38.85	\$ 98.70
	Legal, accounting ME	\$ 40.00			\$ 40.00
	Banking - checks/charges	\$ 47.36			\$ 47.36
	Ink				
	Supplies - paper		\$ 7.70	\$ 9.38	\$ 17.08
	Printing and copying 35-50 programs				
	Website Domain name fee (yearly)		\$ 12.95		\$ 12.95
	Website Hosting		\$ 20.00		\$ 20.00
	Mailings	\$ 1.19			\$ 1.19
	Marketing and advertising				
	Staff training/development				
	Music				
	Musicians/Soloists				
	Products for Concerts	\$ 1.05	\$ 4.22		\$ 5.27
					\$ 0.00
	Total Expenses	\$ 367.95	\$ 301.37	\$ 223.23	\$ 892.55
	Total Revenue				\$ 4028.00
					\$ (892.55)
	Revenue over Expenses				\$ 3135.45
	<i>Cash Beginning Balance (\$1500 to open bank account)</i>				\$ 1500.00
	<i>Loan to Cover Initial Expenses</i>				\$ 1001.00
2017	<i>Accrued Revenue</i>	Holiday Concert			\$ (259.00)
2017	<i>Accrued Expenses</i>				\$ 98.99
	<i>S & V receipts TBR</i>	\$ 96.49			
	<i>Trinity Rehearsal Rent</i>	\$ 2.50			
	Ending Balance 2017				\$ 5476.44

Sample Multi-Program Line Item Budget

Sample Nonprofit						
2024 Budget : Summary by Program						
Version						
				Agency	Program 1	Program 2
Revenue						
		Sales	-	1,020	-	
		Fee for service	-	-	700	
		Contracts	-	850	-	
		Individuals		-	-	
		Board	-	200	200	
		Corporate	400	600	-	
		Foundation	-	-	1,650	
		Public Agency	-	-	-	
		Fundraisers and events	-	-	-	
		Endowment	20	-	-	
		Interest income	7	-	-	
		Miscellaneous	1	-	-	
		Total cash revenue		\$ 2,670	\$ 2,550	
		Total in-kind revenue	\$ 538	\$ -	\$ -	
		Total Revenue		\$ 2,670	\$ 2,550	
Expenses						
		Staff salary and benefits	752	1,587	1,232	
		Occupancy (rent and utilities)	562	-	-	
		Insurance	165	-	-	
		Legal, accounting	100	-	-	
		Equipment	-	-	-	
		Supplies	-	35	23	
		Printing and copying	15	85	-	
		Telecommunications	120	-	-	
		Travel and meetings	425	-	-	
		Marketing and advertising	1,050	-	-	
		Staff training/development	715	-	-	
		Contract services	-	-	1,200	
		Other	-	-	-	
		Other	-	-	-	
		Other	-	-	-	
		<i>Expense allocation</i>	(2,030)	858	666	
		Total cash expenses	1,874	2,565	3,121	
		Total in-kind expenses	538	-	-	
		Total Expenses	2,412	2,565	3,121	

Sample Multi-Program Line Item Budget

	Revenue over Expenses		105	(571)

Sample Multi-Program Line Item Budget

Program 3	Total		
-	1,020		
675	1,375		
-	850		
-			
200	600		
-	1,000		
-	1,650		
750	750		
1,000	1,000		
-	20		
-	7		
-	1		
\$ 2,625		<i>Crosscheck:</i>	
\$ -	\$ 538	<i>Crosscheck:</i>	\$ 538
\$ 2,625			
938	4,510	<i>Crosscheck:</i>	\$ 4,510
-	562		
-	165		
-	100		
250	250		
40	98		
-	100		
-	120		
-	425		
-	1,050		
-	715		
-	1,200		
-	-		
-	-		
-	-		
507	-		
1,735	9,295	<i>Crosscheck:</i>	\$ 9,295
-	538		
1,735	9,833		

Sample Multi-Program Line Item Budget

890			

Sample Nonprofit				
2024 Budget : Allocation Scheme				
Version	1.0			
Overhead expenses are allocated according to t				
			Comp &	% to
			Benefits	Allocate
	Agency	752		17%
	Prog 1	1,587		35%
	Prog 2	1,232		27%
	Prog 3	938		21%
	Total	4,510		100%
Overhead expenses are defined as the following				
	Occupancy			
	Insurance			
	Legal			
	Printing and copying			
	Telecommunications			
	Travel and meetings			
	Marketing and advertising			

1,020	Prog 1
700	Prog 2
675	Prog 3
850	Prog 1
600	Unrestricted
300	Prog 1
300	Prog 1
400	Agency
1,250	Prog 2
400	Prog 2
750	Prog 3
1,000	Prog 3
20	Agency
7	Agency
1	

Sample Nonprofit			
2024 Budget : In Kind Detail			
Version			
			FMV
	Event 1		
		3 cases wine	150.00
		Case glassware	25.00
	Occupancy		
		1 month rent	38.00
	Legal/Audit	Consultation	325.00
			\$ 538.00

Sample Nonprofit					
2024 Budget : Compensation Detail					
Version				<i>Crosschecks :</i>	
				<i>Allocated</i>	
		As Set		<i>FTE</i>	<i>\$</i>
	Salary 1	1,300		1.00	1,300
	Salary 2	1,000		1.00	1,000
	Hourly 1	780	<i>(See below)</i>	1.00	780
	Hourly 2	480	<i>(See below)</i>	1.00	480
	Hourly 3	300	<i>(See below)</i>	1.00	300
		3,860		5.00	3,860
	Taxes	425	11%		
	Benefits	225			
		4,510	<i>(Crosscheck source)</i>		
		Hourly	Avg Hrs	#	Annual
		Rate	per week	Weeks	Estimate
	Hourly 1	\$ 1.30	20	30	780
	Hourly 2	\$ 1.20	10	40	480
	Hourly 3	\$ 1.00	10	30	300

Sample Nonprofit						
2024 Budget : Agency						
Version						
			Allocated	Insurance premiums		
		FTE	Comp	Medical	Dental	
	Salary 1	0.25	325	175	50	550
	Salary 2	0.15	150	-	-	150
	Hourly 1	-	-	-	-	-
	Hourly 2	-	-	-	-	-
	Hourly 3	-	-	-	-	-
			475	175	50	700
	Expenses					
		Occupancy (rent and utilities)			562	\$38 per mo
		Insurance			165	13.75/month
		Legal, accounting			100	Compilation
		Equipment			-	
		Supplies			-	
		Printing and copying			15	100 Flyers
		Telecommunications			120	\$10/month
		Travel and meetings			425	Conference
		Marketing and advertising			1,050	Web \$500,
		Staff training/development			715	Professiona
		Contract services			-	
		Other			-	
		Other			-	
		Other			-	
	Total cash expenses				3,152	

Sample Nonprofit						
2024 Budget : Program 1						
Version						
			Allocated			
		FTE	Comp			
	Salary 1	0.25	325			
	Salary 2	0.40	400			
	Hourly 1	0.75	585			
	Hourly 2	0.25	120			
	Hourly 3	-	-			
			1,430			
	Expenses					
	Occupancy (rent and utilities)			-		
	Insurance			-		
	Legal, accounting			-		
	Equipment			-		
	Supplies			35	25 Widgets	
	Printing and copying			85	Worksheets	
	Telecommunications			-		
	Travel and meetings			-		
	Marketing and advertising			-		
	Staff training/development			-		
	Contract services			-		
	Other			-		
	Other			-		
	Other			-		
	Total cash expenses			120		

Sample Nonprofit							
2024 Budget : Program 2							
Version							
			Allocated				
		FTE	Comp				
	Salary 1	0.25	325				
	Salary 2	0.20	200				
	Hourly 1	0.25	195				
	Hourly 2	0.50	240				
	Hourly 3	0.50	150				
			1,110				
	Expenses						
		Occupancy (rent and utilities)		-			
		Insurance		-			
		Legal, accounting		-			
		Equipment		-			
		Supplies		23		115 machin	
		Printing and copying		-			
		Telecommunications		-			
		Travel and meetings		-			
		Marketing and advertising		-			
		Staff training/development		-			
		Contract services		1,200		4 Specialist	
		Other		-			
		Other		-			
		Other		-			
	Total cash expenses			1,223			

Sample Nonprofit						
2024 Budget : Program 3						
Version						
			Allocated			
		FTE	Comp			
	Salary 1	0.25	325			
	Salary 2	0.25	250			
	Hourly 1	-	-			
	Hourly 2	0.25	120			
	Hourly 3	0.50	150			
			845			
	Expenses					
		Occupancy (rent and utilities)		-		
		Insurance		-		
		Legal, accounting		-		
		Equipment		250	Back up ge	
		Supplies		40	20 sticks @	
		Printing and copying		-		
		Telecommunications		-		
		Travel and meetings		-		
		Marketing and advertising		-		
		Staff training/development		-		
		Contract services		-		
		Other		-		
		Other		-		
		Other		-		
	Total cash expenses			290		