

**Sample Organization**  
**Operating Statement**  
 Sometimes called "Income Statement"  
 For the Period Ending June 30, 201

	Actual Current Month	Actual Year-to-Date	Total Budget	Remaining Budget	Percent of Budget
<b>Revenues:</b>					
Donations	2,500	17,000	50,000	33,000	34.0%
Interest on Deposits	100	400	500	100	80.0%
Grant Revenue	500	6,000	10,000	4,000	60.0%
Other Income	200	400	500	100	80.0%
<b>Total Revenues</b>	<b>3,300</b>	<b>23,800</b>	<b>61,000</b>	<b>37,200</b>	<b>39.0%</b>
<b>Expenses:</b>					
<i>Personnel</i>					
Salaries	1,500	7,000	20,000	13,000	35.0%
Payroll Tax	115	536	1,530	994	35.0%
Insurance - Health	200	1,200	2,400	1,200	50.0%
<b>Total Personnel Expense</b>	<b>1,815</b>	<b>8,736</b>	<b>23,930</b>	<b>15,194</b>	<b>36.5%</b>
<i>Administrative</i>					
Office Supplies	100	600	1,200	600	50.0%
Postage	50	300	400	100	75.0%
Telephone	100	600	1,000	400	60.0%
Bank Fees	5	10	50	40	20.0%
<b>Total Administrative Expense</b>	<b>255</b>	<b>1,510</b>	<b>2,650</b>	<b>1,140</b>	<b>57.0%</b>
<i>Occupancy</i>					
Rent	500	3,000	6,000	3,000	50.0%
Utilities	100	600	1,200	600	50.0%
Maintenance	50	200	500	300	40.0%
Insurance - Business	200	200	200	0	100.0%
<b>Total Occupancy Expense</b>	<b>850</b>	<b>4,000</b>	<b>7,900</b>	<b>3,900</b>	<b>50.6%</b>
<i>Marketing</i>					
Advertisement & Promotion	100	100	300	200	33.3%
Annual Report	500	500	500	0	100.0%
Newsletter	100	300	400	100	75.0%
Website	200	200	500	300	40.0%
<b>Total Marketing Expense</b>	<b>900</b>	<b>1,100</b>	<b>1,700</b>	<b>600</b>	<b>64.7%</b>
<i>Programs</i>					
Curriculum	300	600	1,000	400	60.0%
Contract Teachers	500	1,000	2,000	1,000	50.0%
Support Materials	200	400	3,000	2,600	13.3%
<b>Total Programs Expense</b>	<b>1,000</b>	<b>2,000</b>	<b>6,000</b>	<b>4,000</b>	<b>33.3%</b>

<i>Compliance</i>					
Accounting Services	0	200	200	0	100.0%
Audit & 990	3,000	3,000	3,000	0	100.0%
Legal Services	100	200	500	300	40.0%
Insurance - Directors and Officers Liability	0	500	450	(50)	111.1%
Insurance - Workers Comp	0	200	200	0	100.0%
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<i>Total Compliance Expense</i>	3,100	4,100	4,350	250	94.3%
<i>Equipment</i>					
Office Equipment (not depreciable)	0	0	200	200	0.0%
Equipment Repair	50	50	200	150	25.0%
Service Contracts	200	1,000	3,000	2,000	33.3%
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<i>Total Equipment Expense</i>	250	1,050	3,400	2,350	30.9%
Total Expenses	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	8,170	22,496	49,930	27,434	45.1%
<b>Net Income/(Loss)</b> (net of revenues minus expense)	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<b>(4,870)</b>	<b>1,304</b>	<b>11,070</b>		