

## Esperanto-USA Operations Budget vs. Actual January through September 2009

	TOTAL							
	Jan - Mar 09	Budget	Apr - Jun 09	Budget	Jul - Sep 09	Budget	Jan - Sep 09	Budget
<b>Income</b>								
41100 · Catalog Sales	4,471.13	5,000.00	6,452.10	5,000.00	5,203.37	5,000.00	16,126.60	15,000.00
41200 · Non-inventory Sales	333.50	200.00	234.60	100.00	213.00	100.00	781.10	400.00
41300 · ELNA Published Book Sales	2,166.79	2,000.00	1,535.97	2,000.00	2,063.34	2,000.00	5,766.10	6,000.00
41500 · Subscription Sales	3,308.50	4,000.00	735.30	2,000.00	49.50	1,000.00	4,093.30	7,000.00
41600 · Postage/Handling Fees Rec'd	703.45	720.00	764.80	710.00	977.40	710.00	2,445.65	2,140.00
41800 · UEA Memberships/Services	4,194.34	5,000.00	1,167.19	3,000.00	227.08	2,000.00	5,588.61	10,000.00
42600 · ELNA Convention Income	4,177.00	10,000.00	4,217.00	10,000.00	0.00	0.00	8,394.00	20,000.00
42610 · Convention Sales Tax Collected	0.00	0.00	89.31	0.00	0.00	0.00	89.31	0.00
42800 · ELNA Annual Dues	7,690.00	10,000.00	2,980.00	5,000.00	1,960.00	5,000.00	12,630.00	20,000.00
43100 · Friends of Esperanto Dues	10.00	50.00	10.00	25.00	0.00	25.00	20.00	100.00
43300 · General Fund Contributions	862.11	2,190.00	90.00	2,000.00	1,780.52	2,000.00	2,732.63	6,190.00
43500 · Gibson/Capital Fund Contribut	25.00	50.00	0.00	50.00	0.00	50.00	25.00	150.00
43600 · Glennly Fund Contributions	11.00	0.00	0.00	0.00	0.00	0.00	11.00	0.00
43800 · Publishing Fund Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44500 · H. E. Reed Fund (interest)	6,000.00	6,000.00	4,871.22	6,000.00	0.00	6,000.00	10,871.22	18,000.00
46100 · Unrestricted Funds Invest.	-1,228.59	4,000.00	6,397.77	4,000.00	3,048.93	4,000.00	8,218.11	12,000.00
47100 · Correspondence Course Income	73.50	0.00	55.50	0.00	0.00	0.00	129.00	0.00
49500 · Money Market Interest	30.13	50.00	30.03	50.00	7.94	50.00	68.10	150.00
49990 · Uncategorized Income	0.31	0.00	0.00	0.00	0.00	0.00	0.31	0.00
<b>Total Income</b>	<b>32,828.17</b>	<b>49,260.00</b>	<b>29,630.79</b>	<b>39,935.00</b>	<b>15,531.08</b>	<b>27,935.00</b>	<b>77,990.04</b>	<b>117,130.00</b>
<b>Cost of Goods Sold</b>								
51100 · Cost of Catalog Sales	2,949.07	3,500.00	4,145.34	3,500.00	3,354.61	3,500.00	10,449.02	10,500.00
51110 · Inventory Writeoff	80.77	0.00	128.09	0.00	-0.95	0.00	207.91	0.00
51200 · Cost of non-inventory sales	0.00	20.00	0.00	10.00	0.00	10.00	0.00	40.00
51300 · Cost of ELNA Publ. Books	708.59	940.00	584.62	940.00	561.62	940.00	1,854.83	2,820.00
51400 · Credit Card Expenses	504.19	420.00	521.83	320.00	306.90	270.00	1,332.92	1,010.00
51500 · Cost of Subscriptions	2,980.26	3,600.00	658.04	1,800.00	45.20	900.00	3,683.50	6,300.00
51600 · Catalog Service Postage	0.00	70.00	1.05	70.00	22.87	70.00	23.92	210.00
51800 · UEA Memb/Svcs Cost	3,725.20	4,500.00	975.40	2,700.00	186.10	1,800.00	4,886.70	9,000.00
<b>Total COGS</b>	<b>10,948.08</b>	<b>13,050.00</b>	<b>7,014.37</b>	<b>9,340.00</b>	<b>4,476.35</b>	<b>7,490.00</b>	<b>22,438.80</b>	<b>29,880.00</b>
<b>Gross Profit</b>	<b>21,880.09</b>	<b>36,210.00</b>	<b>22,616.42</b>	<b>30,595.00</b>	<b>11,054.73</b>	<b>20,445.00</b>	<b>55,551.24</b>	<b>87,250.00</b>

## Esperanto-USA Operations Budget vs. Actual January through September 2009

	Jan - Mar 09		Apr - Jun 09		Jul - Sep 09		TOTAL	
	Budget		Budget		Budget		Budget	
<b>Expense</b>								
52600 · E-USA Convention Expenses	482.50	8,500.00	5,554.08	8,500.00	282.06	0.00	6,318.64	17,000.00
53600 · Glennly Fund Expenses	0.00	0.00	0.00	0.00	32.96	0.00	32.96	0.00
57100 · Correspondence Course Expenses	130.68	0.00	0.00	0.00	0.00	0.00	130.68	0.00
57500 · Free Postal Course Expenses	53.10	20.00	0.00	10.00	0.00	10.00	53.10	40.00
63100 · E-USA - Print & Post	706.25	1,500.00	702.54	1,500.00	1,491.48	1,500.00	2,900.27	4,500.00
63600 · Update Expenses	108.05	400.00	123.49	300.00	133.30	400.00	364.84	1,100.00
65100 · Promoting Esp - Advertisng	680.48	1,000.00	0.00	1,000.00	0.00	1,000.00	680.48	3,000.00
65500 · Promoting Esperanto - Other	0.00	400.00	0.00	400.00	50.00	300.00	50.00	1,100.00
67100 · Membership Maint. Expense	868.71	1,000.00	320.30	500.00	1,237.98	500.00	2,426.99	2,000.00
71100 · Salaries	7,292.94	7,320.00	7,292.94	8,780.00	8,842.94	7,320.00	23,428.82	23,420.00
71200 · Editor - E-USA	420.00	630.00	420.00	630.00	840.00	630.00	1,680.00	1,890.00
71300 · Consulting Fees	0.00	750.00	0.00	750.00	0.00	750.00	0.00	2,250.00
71500 · Payroll Tax Expense	669.88	560.00	557.88	665.00	676.46	560.00	1,904.22	1,785.00
71700 · Staff Benefits	0.00	0.00	0.00	100.00	0.00	100.00	0.00	200.00
72100 · Rent Expense	7,000.00	5,250.00	3,500.00	5,250.00	5,650.00	5,250.00	16,150.00	15,750.00
72500 · Telephone/Fax	545.79	425.00	810.13	425.00	307.74	425.00	1,663.66	1,275.00
72600 · Internet Access	75.00	0.00	25.00	0.00	0.00	0.00	100.00	0.00
72700 · Office Insurance	1,500.00	1,500.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00
73200 · Payroll Fees	269.68	210.00	184.68	180.00	210.46	180.00	664.82	570.00
73300 · Office Postage	1,438.88	1,500.00	1,598.73	1,500.00	1,523.66	1,500.00	4,561.27	4,500.00
73400 · Office Expenses	144.82	500.00	412.25	500.00	90.87	500.00	647.94	1,500.00
73500 · Small Equipment Purchases	184.85	0.00	0.00	0.00	0.00	0.00	184.85	0.00
73600 · Equipment Maintenance	0.00	50.00	0.00	50.00	0.00	50.00	0.00	150.00
73800 · Licenses/Permits/Taxes	0.00	50.00	10.00	100.00	54.50	50.00	64.50	200.00
73900 · Bank Charges	22.34	25.00	32.98	25.00	25.35	25.00	80.67	75.00
74100 · Dues & Subscriptions	0.00	0.00	0.00	0.00	249.00	0.00	249.00	0.00
74700 · Liability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74800 · Volunteer expense	0.00	0.00	0.00	0.00	312.00	0.00	312.00	0.00
79900 · Miscellaneous Expenses	0.00	0.00	113.39	0.00	1,363.34	0.00	1,476.73	0.00
<b>Total Expense</b>	<b>22,593.95</b>	<b>31,590.00</b>	<b>21,658.39</b>	<b>31,165.00</b>	<b>23,374.10</b>	<b>21,050.00</b>	<b>67,626.44</b>	<b>83,805.00</b>
<b>Net Income</b>	<b>-713.86</b>	<b>4,620.00</b>	<b>958.03</b>	<b>-570.00</b>	<b>-12,319.37</b>	<b>-605.00</b>	<b>-12,075.20</b>	<b>3,445.00</b>