

**Esperanto-USA**  
**Budget vs. Actual**  
**Fiscal Year 2009**

	<b>Jan - Mar 2009</b>		<b>Apr - Jun 2009</b>		<b>Jul - Sep 2009</b>		<b>Oct - Dec 2009</b>		<b>Jan - Dec 2009</b>	
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>Income</b>										
41100 · Catalog Sales	4,471.13	5,000	6,452.10	5,000	5,203.37	5,000	4,517.84	5,000	20,644.44	20,000
41200 · Non-inventory Sales	333.50	200	234.60	100	213.00	100	286.80	100	1,067.90	500
41300 · ELNA Published Book Sales	2,166.79	2,000	1,535.97	2,000	2,063.34	2,000	5,457.76	2,000	11,223.86	8,000
41500 · Subscription Sales	3,308.50	4,000	735.30	2,000	49.50	1,000	3,273.00	1,000	7,366.30	8,000
41600 · Postage/Handling Fees Rec'd	703.45	720	764.80	710	977.40	710	1,091.23	710	3,536.88	2,850
41800 · UEA Memberships/Services	4,194.34	5,000	1,167.19	3,000	227.08	2,000	4,331.53	2,000	9,920.14	12,000
42600 · ELNA Convention Income	4,177.00	10,000	4,217.00	10,000	0.00	0	0.00	0	8,394.00	20,000
42610 · Convention Sales Tax Collected	0.00	0	89.31	0	0.00	0	0.00	0	89.31	0
42800 · ELNA Annual Dues	7,690.00	10,000	2,980.00	5,000	1,960.00	5,000	9,561.00	6,000	22,191.00	26,000
43100 · Friends of Esperanto Dues	10.00	50	10.00	25	0.00	25	10.00	50	30.00	150
43300 · General Fund Contributions	862.11	2,190	90.00	2,000	1,780.52	2,000	1,010.87	2,000	3,743.50	8,190
43500 · Gibson/Capital Fund Contribut	25.00	50	0.00	50	0.00	50	45.00	50	70.00	200
44500 · H. E. Reed Fund (interest)	6,000.00	6,000	4,871.22	6,000	0.00	6,000	11,579.99	6,000	22,451.21	24,000
46100 · Unrestricted Funds Invest.	-1,228.59	4,000	6,397.77	4,000	3,048.93	4,000	3,430.27	4,000	11,648.38	16,000
47100 · Correspondence Course Income	73.50	0	55.50	0	0.00	0	36.00	0	165.00	0
49500 · Money Market Interest	30.13	50	30.03	50	7.94	50	1.10	50	69.20	200
49990 · Uncategorized Income	0.31	0	0.00	0	0.00	0	31.93	0	32.24	0
<b>Total Income</b>	<b>32,817.17</b>	<b>49,260</b>	<b>29,630.79</b>	<b>39,935</b>	<b>15,531.08</b>	<b>27,935</b>	<b>44,664.32</b>	<b>28,960</b>	<b>122,643.36</b>	<b>146,090</b>
<b>Cost of Goods Sold</b>										
51100 · Cost of Catalog Sales	2,949.07	3,500	4,145.34	3,500	3,354.61	3,500	3,798.37	3,500	14,247.39	14,000
51110 · Inventory Writeoff	80.77	0	128.09	0	-0.95	0	16.34	0	224.25	0
51200 · Cost of non-inventory sales	0.00	20	0.00	10	0.00	10	28.52	10	28.52	50
51300 · Cost of ELNA Publ. Books	708.59	940	584.62	940	561.62	940	1,391.46	940	3,246.29	3,760
51400 · Credit Card Expenses	504.19	420	521.83	320	306.90	270	367.17	270	1,700.09	1,280
51500 · Cost of Subscriptions	2,980.26	3,600	658.04	1,800	45.20	900	2,915.28	900	6,598.78	7,200
51600 · Catalog Service Postage	0.00	70	1.05	70	22.87	70	4,999.93	70	5,023.85	280
51800 · UEA Memb/Svcs Cost	3,725.20	4,500	975.40	2,700	186.10	1,800	3,916.40	1,800	8,803.10	10,800
<b>Total Cost of Good Sold</b>	<b>10,948.08</b>	<b>13,050</b>	<b>7,014.37</b>	<b>9,340</b>	<b>4,476.35</b>	<b>7,490</b>	<b>17,433.47</b>	<b>7,490</b>	<b>39,872.27</b>	<b>37,370</b>
<b>Gross Profit</b>	<b>21,869.09</b>	<b>36,210</b>	<b>22,616.42</b>	<b>30,595</b>	<b>11,054.73</b>	<b>20,445</b>	<b>27,230.85</b>	<b>21,470</b>	<b>82,771.09</b>	<b>108,720</b>

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<b>Expenses</b>										
52600 · E-USA Convention Expenses	482.50	8,500	5,554.08	8,500	282.06	0	0.00	0	6,318.64	17,000
57100 · Correspondence Course Expenses	130.68	0	0.00	0	0.00	0	36.00	0	166.68	0
57500 · Free Postal Course Expenses	53.10	20	0.00	10	0.00	10	0.00	10	53.10	50
63100 · E-USA - Print & Post	706.25	1,500	702.54	1,500	1,491.48	1,500	964.99	1,500	3,865.26	6,000
63300 · E-USA - Fees & Exp.	0.00	0	0.00	0	0.00	0	60.00	0	60.00	0
63600 · Update Expenses	108.05	400	123.49	300	133.30	400	0.00	400	364.84	1,500
65100 · Promoting Esp - Advertisng	680.48	1,000	0.00	1,000	0.00	1,000	144.00	1,000	824.48	4,000
65500 · Promoting Esperanto - Other	0.00	400	0.00	400	50.00	300	1,732.90	400	1,782.90	1,500
67100 · Membership Maint. Expense	868.71	1,000	320.30	500	1,237.98	500	1,361.91	1,000	3,788.90	3,000
71100 · Salaries	7,292.94	7,320	7,292.94	8,780	8,842.94	7,320	7,292.94	8,780	30,721.76	32,200
71200 · Editor - E-USA	420.00	630	420.00	630	840.00	630	420.00	630	2,100.00	2,520
71300 · Consulting Fees	0.00	750	0.00	750	0.00	750	0.00	750	0.00	3,000
71500 · Payroll Tax Expense	669.88	560	557.88	665	676.46	560	557.88	665	2,462.10	2,450
71700 · Staff Benefits	0.00	0	0.00	100	0.00	100	0.00	0	0.00	200
72100 · Rent Expense	7,000.00	5,250	3,500.00	5,250	5,650.00	5,250	4,350.00	5,250	20,500.00	21,000
72300 · Utilities & Garbage	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
72500 · Telephone/Fax	545.79	425	810.13	425	307.74	425	551.95	425	2,215.61	1,700
72600 · Internet Access	75.00	0	25.00	0	0.00	0	0.00	0	100.00	0
72700 · Office Insurance	1,500.00	1,500	0.00	0	0.00	0	0.00	0	1,500.00	1,500
73200 · Payroll Fees	269.68	210	184.68	180	210.46	180	184.68	180	849.50	750
73300 · Office Postage	1,438.88	1,500	1,598.73	1,500	1,523.66	1,500	-4,189.98	1,500	371.29	6,000
73400 · Office Expenses	144.82	500	412.25	500	90.87	500	501.46	500	1,149.40	2,000
73500 · Small Equipment Purchases	184.85	0	0.00	0	0.00	0	212.35	0	397.20	0
73600 · Equipment Maintenance	0.00	50	0.00	50	0.00	50	0.00	50	0.00	200
73800 · Licenses/Permits/Taxes	0.00	50	10.00	100	54.50	50	54.51	100	119.01	300
73900 · Bank Charges	22.34	25	32.98	25	25.35	25	0.00	25	80.67	100
74100 · Dues & Subscriptions	0.00	0	0.00	0	249.00	0	0.00	0	249.00	0
74700 · Liability Insurance	0.00	0	0.00	0	0.00	0	1,735.00	1,750	1,735.00	1,750
74800 · Volunteer expense	0.00	0	0.00	0	312.00	0	0.00	0	312.00	0
79900 · Miscellaneous Expenses	0.00	0	113.39	0	1,363.34	0	0.00	0	1,476.73	0
<b>Total Expenses</b>	<b>22,593.95</b>	<b>31,590</b>	<b>21,658.39</b>	<b>31,165</b>	<b>23,341.14</b>	<b>21,050</b>	<b>15,970.59</b>	<b>24,915</b>	<b>83,564.07</b>	<b>108,720</b>
<b>Net Income</b>	<b>-724.86</b>	<b>4,620</b>	<b>958.03</b>	<b>-570</b>	<b>-12,286.41</b>	<b>-605</b>	<b>11,260.26</b>	<b>-3,445</b>	<b>-792.98</b>	<b>0</b>