

Nonprofit Budget Resources

Accounting Tools

<http://www.accountingtools.com/>

Center for Nonprofit Management – Offers Classes and Seminars

<http://cnmsocal.org/>

October 29, 2015 – Using Financials as Decision Making Tools

November 18, 2015 – Your Financial Statements: What Stories Do They Tell?

December 1, 2015 – Financial Literacy for the Non-Accountant

December 1, 2015 – Financial Management: Building Budgets

Excel Easy (YouTube also has some good tutorials)

<http://www.excel-easy.com/>

Formulas – <http://www.excel-easy.com/introduction/formulas-functions.html>

Nonprofit Accounting Basics

<http://www.nonprofitaccountingbasics.org/>

Nonprofit Assistance Fund

<https://nonprofitsassistancefund.org/resources>

National Council of Nonprofits – Tools and Resources

<https://www.councilofnonprofits.org/tools-resources/>

Nonprofit With Balls

<http://nonprofitwithballs.com/>

10 Steps for Writing a Kick-Ass Nonprofit Organizational Budget

<http://nonprofitwithballs.com/2013/06/10-steps-for-writing-a-kick-ass-nonprofit-organizational-budget/>

PROJECT BUDGET SAMPLE

Revenue	
<i>Earned</i>	
Admissions (85 tickets x 2 shows x \$25/ticket)	4,250.00
Workshop Fees (2 school workshops @\$400 ea)	800.00
<i>Unearned</i>	
LACAC grant funding	4,750.00
Total Project Revenue	9,800.00
Personnel	
Salaries (2 staff x 30 hours x \$20/hour)	1,200.00
Fringes (18%)	216.00
Total Personnel	1,416.00
Project Expenses	
Artists - Non Salary - Rehearsal (3x30 hours x\$15/hour)	1,350.00
Artists - Non Salary - Performance (3x8x\$25)	600.00
Artists - Non Salary - Workshops (2 x 8 x \$25)	400.00
Equipment Rental (Lights/Sound)	750.00
Printing - programs	125.00
Professional fees (other - techs)	1,000.00
Public Relations	1,275.00
Misc. (contingency)	500.00
Rent (deposit in March)	1,500.00
Royalties	500.00
Supplies	250.00
Travel (mileage to workshops - .55/mile x 150 miles)	82.50
Total Project Expenses	8,332.50
Grand Total Project Expense	9,748.50
Net Project Revenue	51.50

Sample Cash Flow (Project) Budget

Revenue	January	February	March	April	May	June	Total
Earned							
Admissions (85 tickets x 2 shows x \$25/ticket)	4,250.00	-	-	-	4,250.00	-	4,250.00
Workshop Fees (2 school workshops @\$400 ea)	800.00	-	-	800.00	-	-	800.00
Unearned							
LACAC grant funding	4,750.00	-	-	-	-	4,750.00	4,750.00
Total Project Revenue	9,800.00	-	-	800.00	4,250.00	4,750.00	9,800.00
Personnel							
Salaries (2 staff x 30 hours x \$20/hour)	1,200.00	240.00	250.00	240.00	240.00	240.00	1,210.00
Fringe (18%)	216.00	43.20	43.20	43.20	43.20	43.20	216.00
Total Personnel	1,416.00	283.20	293.20	283.20	283.20	283.20	1,426.00
Project Expenses							
Artists - Non Salary - Rehearsal (3x30 hours x\$15/hour)	1,350.00	225.00	225.00	450.00	450.00	-	1,350.00
Artists - Non Salary - Performance (3x8x\$25)	600.00	-	-	-	600.00	-	600.00
Artists - Non Salary - Workshops (2 x 8 x \$25)	400.00	-	-	400.00	-	-	400.00
Equipment Rental (Lights/Sound)	750.00	-	-	-	750.00	-	750.00
Printing - programs	125.00	-	-	125.00	-	-	125.00
Professional fees (other - techs)	1,000.00	-	-	-	1,000.00	-	1,000.00
Public Relations	1,275.00	-	-	1,275.00	-	-	1,275.00
Misc. (contingency)	500.00	-	500.00	-	-	-	500.00
Rent (deposit in March)	1,500.00	-	500.00	-	-	-	1,500.00
Royalties	500.00	500.00	-	-	1,000.00	-	500.00
Supplies	250.00	50.00	50.00	50.00	50.00	50.00	250.00
Travel (mileage to workshops - .55/mile x 150 miles)	82.50	-	-	-	-	-	82.50
Total Project Expenses	8,332.50	550.00	1,275.00	2,382.50	3,850.00	-	8,332.50
Grand Total Project Expense	9,748.50	833.20	1,568.20	2,665.70	4,133.20	283.20	9,758.50
Net Project Revenue	51.50	(833.20)	(1,568.20)	(1,865.70)	116.80	4,466.80	41.50

Sample Project - Planned for Spring, 2017 - Cash Flow + Tracking

Revenue	January	Jan Act	February	Feb Act	March	Mar Act	April	Apr Act	May	May Act	June	June Act	Total	Actuals	Variance	
Revenue Earned																
Admissions (85 tickets x 2 shows x \$25/ticket)	4,250.00								4,250.00	4,100.00			4,250.00	4,100.00	(150.00)	
Workshop Fees (2 school workshops @\$400 ea)	800.00						800.00	800.00		4,100.00			800.00	800.00	-	
Revenue Unearned																
Colburn Foundation (additional workshops)				1,500.00												
LACAC grant funding	4,750.00			1,500.00							4,750.00	4,750.00	4,750.00	1,500.00	1,500.00	
Total Project Revenue	9,800.00			1,500.00			800.00	800.00	4,250.00	4,100.00	4,750.00	4,750.00	9,800.00	11,150.00	1,350.00	
Personnel																
Salaries (2 staff x 30 hours x \$20/hour)	1,200.00	240.00	240.00	240.00	240.00	175.00	240.00	240.00	240.00	240.00	240.00	240.00	1,200.00	1,135.00	(65.00)	
Fringe (18%)	216.00	43.20	43.20	43.20	43.20	31.50	43.20	43.20	43.20	43.20	43.20	43.20	216.00	204.30	(11.70)	
Total Personnel	1,416.00	283.20	283.20	283.20	283.20	206.50	283.20	283.20	283.20	283.20	283.20	283.20	1,416.00	1,339.30	(76.70)	
Project Expenses																
Artists - Non Salary - Rehearsal (3x30 hours x \$15/hour)	1,350.00		225.00	225.00	225.00	275.00	450.00	425.00	450.00	450.00			1,350.00	1,375.00	(25.00)	
Artists - Non Salary - Performance (3x8x\$25)	600.00					600.00	400.00	400.00	600.00	600.00			600.00	600.00	-	
Artists - Non Salary - Workshops (2 x 8 x \$25)	400.00		200.00	200.00									400.00	1,200.00	(800.00)	
Equipment Rental (Lights/Sound)	750.00								750.00	625.00			750.00	625.00	(125.00)	
Printing - programs	125.00						125.00						125.00		125.00	
Professional fees (other - techs)	1,000.00						1,275.00	1,500.00	1,000.00	750.00			1,000.00	750.00	250.00	
Public Relations	1,275.00												1,275.00	1,500.00	(225.00)	
Misc. (contingency)	500.00								1,000.00				500.00		500.00	
Rent (deposit in March)	1,500.00					500.00			1,000.00	1,000.00			1,500.00	1,500.00	-	
Royalties	500.00	478.00				45.00	50.00	36.00	50.00	56.00			500.00	478.00	22.00	
Supplies	250.00	50.00	50.00	23.00	50.00	16.50	82.50	40.00					250.00	197.00	53.00	
Travel (mileage to workshops -.55/mile x 150 miles)	82.50												82.50	56.50	26.00	
Total Project Expenses	8,332.50	550.00	275.00	448.00	1,275.00	1,436.50	2,382.50	2,401.00	3,850.00	3,481.00			8,332.50	8,281.50	(51.00)	
Grand Total Project Expense	9,748.50	833.20	558.20	731.20	1,558.20	1,643.00	2,665.70	2,684.20	4,133.20	3,764.20	283.20	283.20	9,748.50	9,620.80	(127.70)	
Net Project Revenue/Deficit	51.50	(833.20)	(558.20)	768.80	(1,558.20)	(1,643.00)	(1,865.70)	(1,884.20)	116.80	335.80	4,466.80	4,466.80	51.50	1,529.20	1,477.70	