

Girl Scouts of Western Ohio
Statement of Revenues and Expenditures - GSWO Statement w/ Detailed Accounts
From 1/1/2011 Through 10/31/2011
(In Whole Numbers)

		Current Year Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Total Budget Variance - Original
Revenues						
Contributions						
Contributions - Individuals	4110	231,524	380,062	(148,538)	452,830	(221,306)
Total Contributions		231,524	380,062	(148,538)	452,830	(221,306)
Non-Government Grants						
Grants - Non-Government	4150	97,969	264,400	(166,431)	331,500	(233,531)
Total Non-Government Grants		97,969	264,400	(166,431)	331,500	(233,531)
United Way						
United Way	4200	878,437	849,443	28,994	1,019,330	(140,893)
Total United Way		878,437	849,443	28,994	1,019,330	(140,893)
Government Grants						
Government Grants	4410	6,004	1,000	5,004	1,000	5,004
Total Government Grants		6,004	1,000	5,004	1,000	5,004
Special Fundraising Events						
Special Fundraising Events	4500	7,553	40,000	(32,447)	40,000	(32,447)
Total Special Fundraising Events		7,553	40,000	(32,447)	40,000	(32,447)
Cookie Sales, Net						
Cookie Sales - Gross	5010	14,212,411	14,265,814	(53,403)	14,265,814	(53,403)
Cost of Cookies Sold	5011	(3,515,178)	(3,490,436)	(24,742)	(3,490,436)	(24,742)
Troop Proceeds - Cookies	5012	(2,353,923)	(2,363,806)	9,883	(2,363,806)	9,883
Girl Incentives - Cookies	5013	(381,948)	(364,203)	(17,745)	(364,203)	(17,745)
Total Cookie Sales, Net		7,961,362	8,047,369	(86,007)	8,047,369	(86,007)
Fall Product Sales, Net						
Nut Sales - Gross	5040	415	0	415	813,006	(812,591)
Cost of Nut Sale	5041	0	0	0	(337,992)	337,992
Troop Proceeds - Nuts	5042	11	0	11	(88,830)	88,841
Girl Incentives - Nuts	5043	(385)	0	(385)	(29,963)	29,578
Total Fall Product Sales, Net		41	0	41	356,221	(356,180)
Retail Sales, Net						
Retail Gross Sales	5110	765,826	709,565	56,261	833,195	(67,369)
Cost of Sales - Inventory	5111	(474,112)	(481,650)	7,538	(566,100)	91,988
Cost of Sales - Freight	5112	(9,431)	(6,582)	(2,849)	(7,900)	(1,531)
Returns & Allowances	5113	(182)	(996)	814	(1,300)	1,118
Total Retail Sales, Net		282,101	220,337	61,764	257,895	24,206
Program Fees						
Program Services	5220	462,773	507,339	(44,566)	530,571	(67,798)
Camping Fees	5230	77,342	77,112	230	92,076	(14,734)
Adult Program/Training Events	5240	23,895	24,010	(115)	26,545	(2,650)
Income From Rental of Property	5300	90,793	70,007	20,786	84,800	5,993

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Total Program Fees		<u>654,803</u>	<u>678,468</u>	<u>(23,665)</u>	<u>733,992</u>	<u>(79,189)</u>
Investment Income, Net						
Bank Interest Income	5410	702	15,800	(15,098)	17,360	(16,658)
Investment Income	5415	279,940	256,500	23,440	307,800	(27,860)
Proceeds from Perpetual Trust	5418	20,062	0	20,062	0	20,062
Investment Fees	5440	<u>(63,943)</u>	<u>(57,250)</u>	<u>(6,693)</u>	<u>(68,700)</u>	<u>4,757</u>
Total Investment Income, Net		236,761	215,050	21,711	256,460	(19,699)
Realized Gains (Losses)						
Realized Gains (Losses)	5420	217,305	0	217,305	0	217,305
Unrealized Gains (Losses)	5430	<u>(526,045)</u>	<u>0</u>	<u>(526,045)</u>	<u>0</u>	<u>(526,045)</u>
Total Realized Gains (Losses)		(308,739)	0	(308,739)	0	(308,739)
Miscellaneous Income						
Discounts	5614	8,869	9,545	(676)	11,227	(2,358)
Miscellaneous Income	5690	16,107	5,000	11,107	6,000	10,107
Troop Treasures	5691	8,559	0	8,559	0	8,559
Scholarship Fund Receipts	5692	<u>500</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>500</u>
Total Miscellaneous Income		<u>34,035</u>	<u>14,545</u>	<u>19,490</u>	<u>17,227</u>	<u>16,808</u>
Total Revenues		<u>10,081,850</u>	<u>10,710,674</u>	<u>(628,824)</u>	<u>11,513,824</u>	<u>(1,431,974)</u>
Expenses						
Salaries						
Regular Employees	7001	2,952,425	3,621,920	669,495	4,346,520	1,394,095
Business Services Employees	7002	1,130,231	968,820	(161,411)	1,162,559	32,328
Seasonal Employees	7003	140,139	149,379	9,240	149,379	9,240
Temporary Staff (Core Staff)	7004	14,322	22,891	8,569	27,181	12,859
Other Staff Salaries (Special Activity, Grants)	7010	283,036	0	(283,036)	0	(283,036)
Stipends (PA Payments)	7090	0	7,350	7,350	7,350	7,350
Contract Hires	7099	<u>135,512</u>	<u>14,198</u>	<u>(121,314)</u>	<u>16,318</u>	<u>(119,194)</u>
Total Salaries		4,655,667	4,784,558	128,891	5,709,307	1,053,640
Benefits						
Health Plan Premiums	7101	460,779	524,030	63,251	628,753	167,974
Dental Plan Premiums	7102	25,375	29,620	4,245	35,481	10,106
Pension Premiums	7104	302,018	225,950	(76,068)	271,089	(30,929)
Retirement Expense (ER Match)	7105	205,426	325,740	120,314	390,888	185,462
HRA Reimbursements	7108	4,981	0	(4,981)	0	(4,981)
Life Insurance Premiums	7110	<u>19,559</u>	<u>18,800</u>	<u>(759)</u>	<u>22,546</u>	<u>2,987</u>
Total Benefits		1,018,138	1,124,140	106,002	1,348,757	330,619
Payroll Taxes						

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FICA	7201	332,620	364,774	32,154	435,318	102,698
Unemployment	7202	54,483	28,788	(25,695)	33,915	(20,568)
Workers' Compensation	7203	54,851	101,804	46,953	119,990	65,139
Total Payroll Taxes		<u>441,953</u>	<u>495,366</u>	<u>53,413</u>	<u>589,223</u>	<u>147,270</u>
Professional Services						
Audit	8001	40,557	36,200	(4,357)	47,500	6,943
Legal	8002	9,664	8,334	(1,330)	10,000	336
Administrative Service Fees	8006	45,361	35,455	(9,906)	40,837	(4,524)
Computer & Technical Consultants	8007	178,480	176,250	(2,230)	212,300	33,820
Evaluation Services	8008	8,069	9,859	1,791	12,124	4,056
Program Professional Services	8009	16,571	44,110	27,539	48,277	31,706
Program Fees	8010	2,260	14,441	12,181	16,460	14,200
Total Professional Services		<u>300,962</u>	<u>324,649</u>	<u>23,687</u>	<u>387,498</u>	<u>86,536</u>
Supplies						
Food & Beverages	8110	162,534	191,233	28,699	200,274	37,740
Office Supplies	8120	37,563	52,904	15,341	65,513	27,950
Computer/Printer Supplies	8121	10,007	11,590	1,583	13,590	3,583
Computer Supplies	8122	4,209	2,062	(2,147)	2,450	(1,759)
In-House Printing Credit - Supplies	8125	(37,014)	(33,753)	3,261	(36,957)	57
Program Supplies	8130	68,825	122,407	53,582	133,768	64,943
Training Supplies	8131	7,587	14,497	6,910	14,780	7,193
Tokens of Appreciation	8132	5,383	10,253	4,870	11,308	5,925
Health Supplies	8133	1,106	3,892	2,786	3,892	2,786
Janitorial/Housekeeping Supplies	8134	13,307	18,821	5,514	21,511	8,204
Pool Supplies	8135	13,081	15,800	2,719	15,800	2,719
Horse Maintenance	8136	18,329	21,186	2,857	21,186	2,857
Service Unit Allocations	8139	11,006	22,850	11,844	32,818	21,812
Total Supplies		<u>315,924</u>	<u>453,742</u>	<u>137,818</u>	<u>499,933</u>	<u>184,009</u>
Communications						
Voice & Data Communications	8210	96,630	107,410	10,780	128,112	31,482
Total Communications		<u>96,630</u>	<u>107,410</u>	<u>10,780</u>	<u>128,112</u>	<u>31,482</u>
Postage and Shipping						
Postage & Freight/Shipping	8310	51,659	73,108	21,449	84,749	33,090
Total Postage and Shipping		<u>51,659</u>	<u>73,108</u>	<u>21,449</u>	<u>84,749</u>	<u>33,090</u>
Occupancy						
Rental or Lease of Office Space	8410	53,869	58,511	4,642	69,420	15,551
Electricity	8420	174,948	180,791	5,843	212,795	37,847
Heating - Oil & Gas	8422	105,075	110,570	5,495	132,660	27,585
Water & Sewer	8424	46,867	39,179	(7,688)	45,775	(1,092)

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Real Estate Taxes	8435	3,407	5,254	1,847	5,270	1,863
Building Repairs, Maintenance & Services	8440	56,175	73,922	17,747	88,400	32,225
Contracted Maintenance Services	8445	111,404	109,334	(2,070)	130,383	18,979
Building & Maintenance Supplies	8450	34,633	45,852	11,219	55,000	20,367
Total Occupancy		586,377	623,413	37,036	739,703	153,326
Equipment, Repairs, & Maintenance						
Equipment Purchases Under \$1000	8510	19,384	18,499	(885)	18,665	(719)
Software Purchases	8520	26,142	23,381	(2,761)	25,415	(727)
Equipment Rental Expense	8530	60,271	69,336	9,065	82,489	22,218
In-House Printing Credit - Equipment	8535	(89,991)	(101,250)	(11,259)	(110,863)	(20,872)
Equipment Repair & Maintenance	8540	28,749	34,756	6,007	41,390	12,641
Equipment Service Contracts	8550	24,102	43,310	19,208	51,620	27,518
Total Equipment, Repairs, & Maintenance		68,657	88,032	19,375	108,716	40,059
Printing & Publications						
Outside Printing	8611	33,516	50,425	16,909	50,585	17,069
In-House Printing	8613	136,995	134,998	(1,997)	147,815	10,820
Subscriptions	8614	346	267	(79)	283	(63)
Publications	8615	904	6,093	5,189	6,248	5,344
Advertising	8620	3,895	2,950	(945)	2,950	(945)
Total Printing & Publications		175,656	194,733	19,077	207,881	32,225
Travel & Vehicle Expenses						
Auto Allowances	8710	96,644	101,906	5,262	115,890	19,246
Vehicle Leasing & Chartering	8720	11,404	16,540	5,136	16,540	5,136
Maintenance & Repair - Vehicles	8730	10,832	15,526	4,694	18,450	7,618
Fuel For Council Vehicles	8735	37,549	34,819	(2,730)	39,673	2,124
Transportation Costs	8740	12,934	10,380	(2,554)	10,380	(2,554)
Hotels, Meals & Incidentals	8750	4,258	30,457	26,199	31,093	26,835
Total Travel & Vehicle Expenses		173,622	209,628	36,006	232,026	58,404
Staff Development						
Staff Development	8825	47,504	25,427	(22,077)	26,634	(20,870)
Total Staff Development		47,504	25,427	(22,077)	26,634	(20,870)
Financial Assistance						
Financial Assistance - Program	8910	39,697	109,675	69,978	111,610	71,913
Financial Assistance - Membership	8920	135,018	162,191	27,173	189,885	54,867
Scholarships	8950	10,600	0	(10,600)	0	(10,600)
Total Financial Assistance		185,314	271,866	86,552	301,495	116,181

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Insurance						
General Insurance	9310	262,169	323,805	61,637	323,805	61,637
Camper Insurance	9340	4,645	5,390	745	5,395	750
D&O Insurance	9350	10,625	10,774	149	10,774	149
Total Insurance		<u>277,439</u>	<u>339,969</u>	<u>62,530</u>	<u>339,974</u>	<u>62,535</u>
Depreciation						
Depreciation Expense	9700	826,053	0	(826,053)	0	(826,053)
Total Depreciation		<u>826,053</u>	<u>0</u>	<u>(826,053)</u>	<u>0</u>	<u>(826,053)</u>
Miscellaneous Expense						
Recruitment	9406	4,307	6,075	1,768	7,395	3,088
Background Checks	9408	8,718	4,496	(4,222)	4,738	(3,980)
Bank Service Charges	9410	42,865	34,645	(8,220)	37,665	(5,200)
Credit Card Processing Fee	9412	20,097	18,300	(1,797)	22,000	1,903
Bad Debts	9420	109,242	115,428	6,186	123,203	13,961
Licenses & Fees	9440	9,770	11,151	1,381	11,345	1,575
Register Over/Short	9444	284	0	(284)	0	(284)
Miscellaneous Activity Expense	9450	(84,931)	1,750	86,681	2,100	87,031
Gain/Loss on Disposal of Assets	9460	384	0	(384)	0	(384)
Membership Dues	9492	5,698	8,102	2,404	8,102	2,404
Total Miscellaneous Expense		<u>116,434</u>	<u>199,947</u>	<u>83,513</u>	<u>216,548</u>	<u>100,114</u>
Total Expenses		<u>9,337,988</u>	<u>9,315,988</u>	<u>(22,000)</u>	<u>10,920,556</u>	<u>1,582,568</u>
Total Revenues Over (Under) Expenses		<u>743,862</u>	<u>1,394,686</u>	<u>(650,824)</u>	<u>593,268</u>	<u>150,594</u>