

REDWOOD COAST SENIORS, INC.
Profit & Loss and Budget
For the Years Ended June 30, 2008 through June 30, 2015

	P & L FYE 2008	P & L FYE 2009	P & L FYE 2010	P & L FYE 2011	P & L FYE 2012	P & L FYE 2013	P & L FYE 2014	Budget FYE 2015
INCOME								
Grant Income								
	\$ 151,084	\$ 148,536	\$ 143,184	\$ 117,553	\$ 119,664	\$ 130,788	\$ 139,512	\$ 143,100
Note 1	5016 · Mendocino Transit Authority							
	29,870	29,746	28,169	30,550	30,550	44,926	47,526	56,278
Note 2	5017 · MCSSS-Outreach							
	90,000	95,000	50,000	0	0	0	7,429	4,000
	5018 · United Way							
	0	0	0	0	22,885	29,861	29,858	31,788
	5019 · Senior Peer Counseling							
	83,992	91,835	93,934	96,128	93,202	83,033	72,115	78,028
	5020 · AAA-Dining Room							
	29,760	29,782	28,100	25,839	30,434	28,688	27,415	30,800
	5022 · AAA-Meals on Wheels							
Note 1	5024 · AAA-Outreach							
	34,889	33,900	30,688	30,665	30,676	9,587	10,001	9,546
	5026 · AAA-Nutrition							
	25,253	24,769	32,523	30,741	29,813	34,803	35,052	36,638
	5028 · AAA-Adult Day Program							
	61,602	55,604	18,086	15,750	14,619	16,466	15,357	13,863
	5050 · Other Grants							
	0	4,338	0	300	0	559		
	<u>Total Grant Income</u>	<u>506,450</u>	<u>513,510</u>	<u>424,684</u>	<u>347,526</u>	<u>371,843</u>	<u>378,711</u>	<u>404,041</u>
Non-Grant Income								
	70,315	77,758	80,295	71,484	68,796	49,041	42,839	25,200
	5230 · Adult Day Program Service Fees							
	13,146	11,323	13,632	13,484	13,380	10,671	9,393	8,400
	5240 · Transportation Fees							
	5,703	7,557	6,166	5,964	5,790	5,387	3,845	3,300
	5250 · Group Meal Fees							
	0	0	1,311	1,121	0	0	0	0
	5260 · Fundraiser Ticket Fees							
	118,363	114,696	108,295	115,895	114,505	108,359	109,660	109,800
	5270 · Meal Donations							
	0	0	0	0	0	0	0	6,000
	5320 · Advertising							
	19,385	29,229	29,213	31,691	19,338	18,151	21,180	25,200
	5410 · Sales-The Attic							
	672	5,535	1,849	199	0	0	0	0
	5510 · Finance Charges							
	7,884	9,613	9,190	9,338	8,563	10,848	12,680	15,000
	5610 · Rent							
	485	404	354	277	131	67	0	0
	5630 · Interest/Dividends							
	875	1,687	4,580	1,597	2,485	2,955	800	1,200
	5710 · Memorials							
	13,570	17,703	0	17,190	27,477	15,000	10,000	5,000
	5810 · Johnson Endowment							
	8,617	7,165	18,815	12,953	6,091	18,401	77,077	15,410
	5820 · Donations - Cash - Restricted							
	36,074	30,866	0	0	0	0	0	0
	5822 · Walsh Day Care Scholarship Fund							
	36,007	46,694	48,707	54,849	70,986	86,091	100,282	95,400
	5825 · Donations - Cash - Unrestricted							
	125,241	151,642	158,876	167,037	171,794	205,813	222,004	185,300
	5830 · Donations - In-kind							
	9,671	3,903	2,158	8,681	13,372	11,452	20,595	9,039
	5910 · Other Income							
	<u>Total Non-Grant Income</u>	<u>466,008</u>	<u>515,775</u>	<u>483,441</u>	<u>511,760</u>	<u>522,708</u>	<u>542,236</u>	<u>504,249</u>
	<u>Total Income</u>	<u>972,458</u>	<u>1,029,285</u>	<u>908,125</u>	<u>859,286</u>	<u>894,551</u>	<u>1,014,620</u>	<u>908,290</u>

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EXPENSE									
Staff Expense									
Note 2	6010 · Staff Wages	422,260	394,270	397,982	374,811	386,135	384,610	373,561	372,000
	6020 · Payroll Taxes	32,203	29,675	29,998	26,688	29,508	28,624	28,815	28,458
	6030 · Benefits	51,111	35,221	33,313	40,772	42,930	47,567	54,771	48,960
	6050 · Travel	1,054	0	0	0	0	0	0	0
	6060 · Staff Training	7,421	6,205	275	180	634	152	400	200
	6070 · Employee Drug Testing/Medical Exams	358	600	426	446	784	429	772	380
	6074 · Employee Background Check	515	961	280	185	61	259	201	150
	6090 · Mileage Reimbursement	7,593	7,356	6,766	6,330	7,439	8,159	7,600	6,670
	6120 · Contract Labor	9,484	11,697	10,616	11,070	24,569	27,691	26,298	31,355
	Total Staff Expense	531,999	485,985	479,656	460,482	492,060	497,491	492,418	488,173
Volunteer Expense									
	6015 · Volunteer Wages - In Kind	85,751	98,409	102,185	115,185	140,181	158,867	163,483	150,000
	6130 · Volunteer Mileage	2,779	3,394	3,450	4,546	6,479	4,981	4,715	4,800
	Total Volunteer Expense	88,530	101,803	105,635	119,731	146,660	163,848	168,198	154,800
Equipment									
	6210 · Equipment Maintenance	11,273	22,104	8,361	12,090	10,274	13,791	19,598	12,350
	6220 · Equipment Purchases	1,347	1,193	75	0	95	0	0	0
	6240 · Equipment Rental	442	0	0	0	0	400	0	0
	Total Equipment	13,062	23,297	8,436	12,090	10,369	14,191	19,598	12,350
Professional Fees									
	6510 · Legal Fees	407	1,280	0	0	0	0	0	0
	6520 · Accounting	3,281	16,563	3,640	0	0	0	0	0
	6530 · Consulting	1,400	4,200	0	0	0	0	0	0
	Total Professional Fees	5,088	22,043	3,640	0	0	0	0	0
Food Costs									
	6610 · Raw Food	69,515	70,233	72,721	80,880	83,588	80,720	83,655	93,046
	6611 · Raw Food - In-Kind	29,176	28,987	33,779	34,040	18,224	35,100	37,800	15,600
	6620 · Food Supplies	15,150	14,185	15,230	16,313	17,981	16,558	18,536	19,800
	Total Food Costs	113,841	113,405	121,730	131,233	119,793	132,378	139,991	128,446

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	<u>P & L</u> <u>FYE 2008</u>	<u>P & L</u> <u>FYE 2009</u>	<u>P & L</u> <u>FYE 2010</u>	<u>P & L</u> <u>FYE 2011</u>	<u>P & L</u> <u>FYE 2012</u>	<u>P & L</u> <u>FYE 2013</u>	<u>P & L</u> <u>FYE 2014</u>	<u>Budget</u> <u>FYE 2015</u>
Direct Expense								
7010 · Postage & Delivery	180	2,409	3,330	3,702	4,029	3,113	2,177	1,176
7015 · Donation Letter Expenses	0	0	0	0	0	0	0	3,900
7020 · Mailing/Delivery Services	2,236	0	878	1,533	1,368	422	1,308	0
7120 · Telephone & Internet Access	7,804	8,246	6,243	5,100	5,196	4,316	2,886	2,820
7210 · Copying & Printing	2,974	155	1,669	2,376	4,303	556	1,703	1,720
7220 · Publications - Gazette	0	0	0	0	0	0	0	3,600
7250 · Dues & Subscriptions	269	169	326	286	361	314	183	182
7310 · Stationery/Supplies	13,055	9,302	8,923	7,030	6,662	11,628	8,384	5,820
7410 · Rental	331	600	770	140	0	0	0	0
7510 · Staff Recruitment	333	288	142	0	56	0	0	0
7750 · Advertising	1,808	3,002	1,877	2,380	2,233	2,248	3,436	1,560
7751 · Advertising - In-Kind	0	0	0	0	0	1,691	1,691	1,700
7810 · Auto - Fuel	17,393	8,927	10,002	15,602	17,685	16,416	17,086	16,800
7860 · Meals Provided-Adult Day Program	11,212	12,495	10,943	9,877	8,650	4,875	5,105	5,400
7870 · Scholarship Expense-Adult Day Program	30,127	28,050	23,757	17,640	18,276	3,990	12,150	0
7950 · Other	1,974	1,088	55	2,969	488	4,416	7,295	1,950
7951 · Other - In-Kind	10,948	24,175	22,911	17,743	13,413	11,846	19,029	18,000
Total Direct Expense	<u>100,644</u>	<u>98,906</u>	<u>91,826</u>	<u>86,378</u>	<u>82,719</u>	<u>65,830</u>	<u>82,432</u>	<u>64,628</u>
Subcontractor Expense								
Note 2 8010 · Home Delivered Meal Expansion	69,876	73,896	39,480	0	0	0	0	0
Total Subcontractor Expense	<u>69,876</u>	<u>73,896</u>	<u>39,480</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Occupancy								
9040 · Gas & Electric	13,649	10,222	11,205	11,618	12,438	9,183	13,013	12,300
9042 · Water & Sewer	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
9044 · Garbage	4,300	4,024	3,961	4,079	4,210	3,737	3,742	3,840
9090 · Building Repairs and Maintenance	5,045	1,125	2,879	2,349	2,087	1,019	1,449	1,500
Total Occupancy	<u>24,794</u>	<u>17,171</u>	<u>19,845</u>	<u>19,846</u>	<u>20,535</u>	<u>15,739</u>	<u>20,004</u>	<u>19,440</u>

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Overhead/Other								
9110 · Bank Charges/Payroll Service	4,995	4,824	3,908	4,087	4,248	3,507	3,838	3,900
9340 · Licenses & Permits	734	438	666	694	887	643	723	735
9360 · Registration Renewal	243	311	248	250	183	199	186	186
9420 · Liability Insurance	16,272	15,280	13,900	12,482	12,225	12,735	12,953	11,652
9430 · Workers Comp Insurance	20,198	17,016	12,835	16,431	17,472	13,724	11,224	11,400
9440 · Auto Insurance	16,565	10,252	9,762	9,717	11,890	8,094	7,993	10,053
9460 · Unemployment Insurance Program	4,405	4,262	5,226	7,140	4,399	3,412	1,000	4,800
Total Overhead/Other	63,412	52,383	46,545	50,801	51,304	42,314	37,917	42,726
Total Expense	1,011,246	988,889	916,793	880,561	923,441	931,792	960,558	910,563
Net Operating Income/(Loss)	\$ (38,788)	\$ 40,396	\$ (8,668)	\$ (21,275)	\$ (28,890)	\$ (10,845)	\$ 54,062	\$ (2,273)

This worksheet does not include the Royal Alliance unrealized gain/(loss), non-cash grant income, prior years' expenses, or depreciation expense.

Notes

Note 1 **5017 · MCDSS-Outreach**
5024 · AAA-Outreach

Until FYE 2013 the AAA administered the Community Outreach contract in the amount of \$14,376. Effective with FYE 2013 Mendocino County took over the administration of that contract resulting in an increase in account 5017 and the same decrease in account 5024.

Note 2 **5018 · United Way**
8010 · Home Delivered Meal Expansion
6010 · Staff Wages

In FYE 2008, 2009, and 2010 the United Way grant income account 5018 is offset by account 8010, which is the amount of income shared with ten other senior centers.

In the FYE 2014 budget the United Way grant income is offset by direct expense in account 6010 in the amount of \$1,800.