

Orange County Women's Chorus
Unaudited Balance Sheet
 As of June 30, 2013 and 2012

	<u>Jun 30, 13</u>	<u>Jun 30, 12</u>
ASSETS		
Current Assets		
Checking/Savings		
1010 · Cash in bank - operating(Chase)	22,396.44	11,899.69
1040 · Petty cash	0.00	200.00
1070 · Savings & ST invest. (Chase MM)	<u>15,040.19</u>	<u>15,025.27</u>
Total Checking/Savings	37,436.63	27,124.96
 Accounts Receivable		
1110 · Accounts receivable		
1111 · AR from Singers for G&A items	554.00	252.00
1113 · Vendini AR for online sales	<u>44.88</u>	<u>133.49</u>
Total 1110 · Accounts receivable	598.88	385.49
 1115 · Doubtful accounts allowance		
	-522.50	-89.00
1210 · Pledges receivable		
	375.00	142.85
1215 · Doubtful pledges allowance		
	<u>-375.00</u>	<u>-142.85</u>
Total Accounts Receivable	76.38	296.49
 Other Current Assets		
1299 · Undeposited Funds	1,840.50	4,157.00
1430 · Prepaid General Liability Ins.	210.83	106.25
1435 · Prepaid D&O Insurance	796.00	796.00
1445 · Prepaid Postage	265.59	188.84
1450 · Prepaid expenses	1,293.97	1,123.97
1460 · Deposits	<u>525.00</u>	<u>4,425.00</u>
Total Other Current Assets	4,931.89	10,797.06
 Total Current Assets		
	<u>42,444.90</u>	<u>38,218.51</u>
 TOTAL ASSETS		
	<u>42,444.90</u>	<u>38,218.51</u>

Orange County Women's Chorus
Unaudited Balance Sheet
 As of June 30, 2013 and 2012

	<u>Jun 30, 13</u>	<u>Jun 30, 12</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2010 - Accounts payable	562.89	325.12
Total Accounts Payable	<u>562.89</u>	<u>325.12</u>
Other Current Liabilities		
2015 - Accrued Liabilities		
2016 - Accrued license fees	62.82	101.75
2017 - Accrued consulting fees	780.00	1,000.00
2015 - Accrued Liabilities - Other	<u>0.00</u>	<u>750.00</u>
Total 2015 - Accrued Liabilities	842.82	1,851.75
2350 - Unearned/deferred rev - other		
2351 - Deferred revenue--Board contrib	1,000.00	0.00
2354 - Deferred revenue--contributions	<u>1,000.00</u>	<u>0.00</u>
Total 2350 - Unearned/deferred rev - other	<u>2,000.00</u>	<u>0.00</u>
Total Other Current Liabilities	<u>2,842.82</u>	<u>1,851.75</u>
Total Current Liabilities	<u>3,405.71</u>	<u>2,176.87</u>
Total Liabilities	3,405.71	2,176.87
Equity		
3001 - Opening Bal Equity	9,642.54	9,642.54
3010 - Unrestrict (retained earnings)	26,399.10	26,345.49
Net Income	<u>2,997.55</u>	<u>53.61</u>
Total Equity	<u>39,039.19</u>	<u>36,041.64</u>
TOTAL LIABILITIES & EQUITY	<u><u>42,444.90</u></u>	<u><u>38,218.51</u></u>

Orange County Women's Chorus
Unaudited Statement of Income Expense, Actual vs. Budget
For the Year Ended June 30, 2013

	<u>Jul - Sep 12</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Oct - Dec 12</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense						
Income						
4 - Contributed support						
4010 - Individual contributions						
4011 - iGive.com contributions	28.59	50.00	(21.41)	29.30	75.00	(45.70)
4010 - Individual contributions - Other	600.00	1,000.00	(400.00)	11,167.20	8,000.00	3,167.20
Total 4010 - Individual contributions	<u>628.59</u>	<u>1,050.00</u>	<u>(421.41)</u>	<u>11,196.50</u>	<u>8,075.00</u>	<u>3,121.50</u>
4015 - Corporate contributions	0.00	0.00	0.00	1,000.00	1,000.00	0.00
4020 - Singer contributions	10,575.00	9,900.00	675.00	172.50	0.00	172.50
4025 - Board member contributions						
4026 - Community Board Member Contrib.	250.00	250.00	0.00	0.00	0.00	0.00
4025 - Board member contributions - Other	13,800.00	12,500.00	1,300.00	107.00	0.00	107.00
Total 4025 - Board member contributions	<u>14,050.00</u>	<u>12,750.00</u>	<u>1,300.00</u>	<u>107.00</u>	<u>0.00</u>	<u>107.00</u>
4075 - Uncollectible pledges - est	(107.15)	(250.00)	142.85	0.00	0.00	0.00
4110 - Donated pro services - GAAP	0.00	0.00	0.00	0.00	400.00	(400.00)
4130 - Gifts in kind - goods	96.93	0.00	96.93	3,387.69	3,250.00	137.69
4150 - Donated use of facilities	350.00	350.00	0.00	175.00	175.00	0.00
4230 - Foundation/trust grants	2,000.00	2,000.00	0.00	0.00	0.00	0.00
Total 4 - Contributed support	<u>27,593.37</u>	<u>25,800.00</u>	<u>1,793.37</u>	<u>16,038.69</u>	<u>12,900.00</u>	<u>3,138.69</u>
5 - Earned revenues						
5010 - Single ticket sales	0.00	0.00	0.00	4,363.00	4,975.00	(612.00)
5020 - Subscription ticket sales	0.00	0.00	0.00	236.00	365.00	(129.00)
5030 - Contract performance honoraria	250.00	0.00	250.00	200.00	0.00	200.00
5310 - Interest-savings/short-term inv	4.13	2.50	1.63	4.42	2.50	1.92
Total 5 - Earned revenues	<u>254.13</u>	<u>2.50</u>	<u>251.63</u>	<u>4,803.42</u>	<u>5,342.50</u>	<u>(539.08)</u>
5800 - Special events						
5810 - Special events - non-gift rev	0.00	0.00	0.00	0.00	0.00	0.00
5820 - Special events - gift revenue	0.00	0.00	0.00	1,153.00	1,500.00	(347.00)
Total 5800 - Special events	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,153.00</u>	<u>1,500.00</u>	<u>(347.00)</u>
Total Income	27,847.50	25,802.50	2,045.00	21,995.11	19,742.50	2,252.61

Orange County Women's Chorus
Unaudited Statement of Income Expense, Actual vs. Budget
For the Year Ended June 30, 2013

	<u>Jul - Sep 12</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Oct - Dec 12</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Expense						
7300 - Program/Artistic Expenses						
7310 - Artistic Director	3,350.00	3,350.00	0.00	3,350.00	3,350.00	0.00
7315 - Conducting Intern	0.00	0.00	0.00	400.00	800.00	(400.00)
7320 - Rehearsal accompanist	400.00	700.00	(300.00)	1,100.00	1,000.00	100.00
7325 - Choral clinicians	0.00	0.00	0.00	0.00	0.00	0.00
7330 - Guest artists	0.00	0.00	0.00	900.00	1,000.00	(100.00)
7340 - Commissioned Work	250.00	250.00	0.00	3,250.00	3,250.00	0.00
Total 7300 - Program/Artistic Expenses	4,000.00	4,300.00	(300.00)	9,000.00	9,400.00	(400.00)
7400 - Program/Production Expenses						
7410 - Concert Direct Marketing						
7411 - Concert marketing design fees	535.50	500.00	35.50	330.75	500.00	(169.25)
7410 - Concert Direct Marketing - Other	401.25	325.00	76.25	399.35	325.00	74.35
Total 7410 - Concert Direct Marketing	936.75	825.00	111.75	730.10	825.00	(94.90)
7415 - Online box office fee, indiv tx	0.00	0.00	0.00	46.09	90.00	(43.91)
7416 - Online box office fee, subscr	4.33	0.00	4.33	8.75	15.00	(6.25)
7420 - Printing and copying						
7421 - Print design fees	0.00	0.00	0.00	31.50	200.00	(168.50)
7420 - Printing and copying - Other	94.82	500.00	(405.18)	1,054.60	800.00	254.60
Total 7420 - Printing and copying	94.82	500.00	(405.18)	1,086.10	1,000.00	86.10
7430 - Reception expenses	0.00	0.00	0.00	0.00	75.00	(75.00)
7440 - Postage, shipping, delivery	326.83	525.00	(198.17)	260.56	325.00	(64.44)
7450 - Mailing services	194.19	225.00	(30.81)	171.95	225.00	(53.05)
7455 - Marketing incentives	0.00	0.00	0.00	79.99	80.00	(0.01)
7460 - Concert recording	0.00	0.00	0.00	200.00	200.00	0.00
7465 - Concert hall technical support	0.00	0.00	0.00	0.00	100.00	(100.00)
7470 - Advertising						
7471 - Advertising design fees	0.00	50.00	(50.00)	110.25	75.00	35.25
7470 - Advertising - Other	680.00	500.00	180.00	642.50	650.00	(7.50)
Total 7470 - Advertising	680.00	550.00	130.00	752.75	725.00	27.75
7480 - Venue rental	0.00	0.00	0.00	925.00	975.00	(50.00)
7490 - Donated services and supplies	0.00	0.00	0.00	175.46	250.00	(74.54)
Total 7400 - Program/Production Expenses	2,236.92	2,625.00	(388.08)	4,436.75	4,885.00	(448.25)

Orange County Women's Chorus
Unaudited Statement of Income Expense, Actual vs. Budget
For the Year Ended June 30, 2013

	<u>Jul - Sep 12</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Oct - Dec 12</u>	<u>Budget</u>	<u>\$ Over Budget</u>
7500 · Other personnel expenses						
7540 · Professional fees - other	0.00	0.00	0.00	0.00	0.00	0.00
7580 · Donated pro services - GAAP	0.00	0.00	0.00	0.00	400.00	(400.00)
Total 7500 · Other personnel expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>400.00</u>	<u>(400.00)</u>
8100 · Non-personnel expenses						
8110 · Supplies						
8111 · Print material design fees	31.50	0.00	31.50	0.00	125.00	(125.00)
8110 · Supplies - Other	0.00	0.00	0.00	36.09	600.00	(563.91)
Total 8110 · Supplies	<u>31.50</u>	<u>0.00</u>	<u>31.50</u>	<u>36.09</u>	<u>725.00</u>	<u>(688.91)</u>
8120 · Donated materials & supplies	96.93	0.00	96.93	3,212.23	3,000.00	212.23
8130 · Telephone & telecommunications	209.85	210.00	(0.15)	209.85	210.00	(0.15)
8140 · Postage, shipping, delivery	215.26	200.00	15.26	181.60	400.00	(218.40)
8165 · Website maintenance	40.45	250.00	(209.55)	40.45	175.00	(134.55)
8170 · Printing & copying	184.64	60.00	124.64	0.00	0.00	0.00
8180 · Books, subscriptions, reference	0.00	0.00	0.00	179.00	200.00	(21.00)
Total 8100 · Non-personnel expenses	<u>778.63</u>	<u>720.00</u>	<u>58.63</u>	<u>3,859.22</u>	<u>4,710.00</u>	<u>(850.78)</u>
8200 · Occupancy expenses						
8210 · Rent, parking, other occupancy						
8211 · Rehearsal space rental	350.00	350.00	0.00	550.00	550.00	0.00
8213 · Event space rental	0.00	0.00	0.00	0.00	200.00	(200.00)
8215 · Office space rental	0.00	225.00	(225.00)	825.00	225.00	600.00
Total 8210 · Rent, parking, other occupancy	<u>350.00</u>	<u>575.00</u>	<u>(225.00)</u>	<u>1,375.00</u>	<u>975.00</u>	<u>400.00</u>
8280 · Donated facilities - GAAP	350.00	350.00	0.00	175.00	175.00	0.00
Total 8200 · Occupancy expenses	<u>700.00</u>	<u>925.00</u>	<u>(225.00)</u>	<u>1,550.00</u>	<u>1,150.00</u>	<u>400.00</u>
8300 · Travel & meetings expenses						
8310 · Travel	356.39	0.00	356.39	675.43	1,800.00	(1,124.57)
8320 · Conference, convention, meeting	178.36	200.00	(21.64)	0.00	250.00	(250.00)
Total 8300 · Travel & meetings expenses	<u>534.75</u>	<u>200.00</u>	<u>334.75</u>	<u>675.43</u>	<u>2,050.00</u>	<u>(1,374.57)</u>

Orange County Women's Chorus
Unaudited Statement of Income Expense, Actual vs. Budget
For the Year Ended June 30, 2013

	<u>Jul - Sep 12</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Oct - Dec 12</u>	<u>Budget</u>	<u>\$ Over Budget</u>
8500 - Misc expenses						
8515 - Bank service fees	8.18	20.00	(11.82)	19.84	55.00	(35.16)
8516 - Online donation service fees	0.00	0.00	0.00	73.01	75.00	(1.99)
8520 - Insurance - general liability	106.25	125.00	(18.75)	88.17	125.00	(36.83)
8525 - Insurance--D&O	298.50	300.00	(1.50)	298.50	300.00	(1.50)
8530 - Membership dues - organization	140.00	250.00	(110.00)	175.00	200.00	(25.00)
8575 - Singer Apparel Expenses	2,000.00	0.00	2,000.00	(1,235.34)	0.00	(1,235.34)
8580 - Music expenses	654.58	1,600.00	(945.42)	(466.97)	(1,080.00)	613.03
8585 - CD expenses	200.00	(500.00)	700.00	0.00	800.00	(800.00)
8595 - Gifts	0.00	0.00	0.00	90.48	75.00	15.48
Total 8500 - Misc expenses	<u>3,407.51</u>	<u>1,795.00</u>	<u>1,612.51</u>	<u>(957.31)</u>	<u>550.00</u>	<u>(1,507.31)</u>
8600 - Business expenses						
8640 - Licenses	57.50	57.50	0.00	57.50	57.50	0.00
8670 - Organizational (corp) expenses	0.00	0.00	0.00	25.00	25.00	0.00
Total 8600 - Business expenses	<u>57.50</u>	<u>57.50</u>	<u>0.00</u>	<u>82.50</u>	<u>82.50</u>	<u>0.00</u>
Total Expense	<u>11,715.31</u>	<u>10,622.50</u>	<u>1,092.81</u>	<u>18,646.59</u>	<u>23,227.50</u>	<u>(4,580.91)</u>
Net Ordinary Income	<u>16,132.19</u>	<u>15,180.00</u>	<u>952.19</u>	<u>3,348.52</u>	<u>(3,485.00)</u>	<u>6,833.52</u>
Net Income	<u><u>16,132.19</u></u>	<u><u>15,180.00</u></u>	<u><u>952.19</u></u>	<u><u>3,348.52</u></u>	<u><u>(3,485.00)</u></u>	<u><u>6,833.52</u></u>

Orange County Women's Chorus
Unaudited Statement of Income Expense, Actual vs. Budget
For the Year Ended June 30, 2013

	<u>Jan - Mar 13</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Apr - Jun 13</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense						
Income						
4 - Contributed support						
4010 - Individual contributions						
4011 - iGive.com contributions	62.71	50.00	12.71	0.00	75.00	(75.00)
4010 - Individual contributions - Other	618.00	5,000.00	(4,382.00)	2,440.00	1,850.00	590.00
Total 4010 - Individual contributions	680.71	5,050.00	(4,369.29)	2,440.00	1,925.00	515.00
4015 - Corporate contributions	1,000.00	0.00	1,000.00	0.00	500.00	(500.00)
4020 - Singer contributions	200.00	0.00	200.00	79.50	0.00	79.50
4025 - Board member contributions						
4026 - Community Board Member Contrib.	0.00	0.00	0.00	0.00	0.00	0.00
4025 - Board member contributions - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total 4025 - Board member contributions	0.00	0.00	0.00	0.00	0.00	0.00
4075 - Uncollectible pledges - est	0.00	0.00	0.00	(125.00)	0.00	(125.00)
4110 - Donated pro services - GAAP	0.00	0.00	0.00	0.00	0.00	0.00
4130 - Gifts in kind - goods	329.16	750.00	(420.84)	4,763.36	3,250.00	1,513.36
4150 - Donated use of facilities	175.00	175.00	0.00	175.00	175.00	0.00
4230 - Foundation/trust grants	0.00	2,000.00	(2,000.00)	0.00	0.00	0.00
Total 4 - Contributed support	2,384.87	7,975.00	(5,590.13)	7,332.86	5,850.00	1,482.86
5 - Earned revenues						
5010 - Single ticket sales	4,114.00	5,325.00	(1,211.00)	3,840.50	3,575.00	265.50
5020 - Subscription ticket sales	326.00	490.00	(164.00)	326.00	490.00	(164.00)
5030 - Contract performance honoraria	316.00	0.00	316.00	0.00	0.00	0.00
5310 - Interest-savings/short-term inv	4.37	2.50	1.87	4.36	2.50	1.86
Total 5 - Earned revenues	4,760.37	5,817.50	(1,057.13)	4,170.86	4,067.50	103.36
5800 - Special events						
5810 - Special events - non-gift rev	0.00	960.00	(960.00)	0.00	480.00	(480.00)
5820 - Special events - gift revenue	0.00	0.00	0.00	2,636.00	1,500.00	1,136.00
Total 5800 - Special events	0.00	960.00	(960.00)	2,636.00	1,980.00	656.00
Total Income	7,145.24	14,752.50	(7,607.26)	14,139.72	11,897.50	2,242.22

Orange County Women's Chorus
Unaudited Statement of Income Expense, Actual vs. Budget
For the Year Ended June 30, 2013

	<u>Jan - Mar 13</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Apr - Jun 13</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Expense						
7300 - Program/Artistic Expenses						
7310 - Artistic Director	3,350.00	3,350.00	0.00	3,350.00	3,350.00	0.00
7315 - Conducting Intern	400.00	800.00	(400.00)	950.00	800.00	150.00
7320 - Rehearsal accompanist	1,000.00	1,200.00	(200.00)	900.00	900.00	0.00
7325 - Choral clinicians	0.00	1,000.00	(1,000.00)	0.00	0.00	0.00
7330 - Guest artists	2,000.00	2,500.00	(500.00)	1,200.00	1,500.00	(300.00)
7340 - Commissioned Work	0.00	0.00	0.00	0.00	0.00	0.00
Total 7300 - Program/Artistic Expenses	6,750.00	8,850.00	(2,100.00)	6,400.00	6,550.00	(150.00)
7400 - Program/Production Expenses						
7410 - Concert Direct Marketing						
7411 - Concert marketing design fees	189.00	500.00	(311.00)	425.25	500.00	(74.75)
7410 - Concert Direct Marketing - Other	431.35	325.00	106.35	387.35	325.00	62.35
Total 7410 - Concert Direct Marketing	620.35	825.00	(204.65)	812.60	825.00	(12.40)
7415 - Online box office fee, indiv tx	45.51	100.00	(54.49)	32.58	60.00	(27.42)
7416 - Online box office fee, subscr	10.19	25.00	(14.81)	10.19	10.00	0.19
7420 - Printing and copying						
7421 - Print design fees	63.00	200.00	(137.00)	15.75	100.00	(84.25)
7420 - Printing and copying - Other	832.41	900.00	(67.59)	393.29	600.00	(206.71)
Total 7420 - Printing and copying	895.41	1,100.00	(204.59)	409.04	700.00	(290.96)
7430 - Reception expenses	0.00	50.00	(50.00)	180.00	125.00	55.00
7440 - Postage, shipping, delivery	275.80	325.00	(49.20)	292.26	325.00	(32.74)
7450 - Mailing services	173.48	200.00	(26.52)	184.69	200.00	(15.31)
7455 - Marketing incentives	79.99	80.00	(0.01)	0.00	80.00	(80.00)
7460 - Concert recording	200.00	200.00	0.00	540.00	200.00	340.00
7465 - Concert hall technical support	1,250.00	1,300.00	(50.00)	1,204.00	100.00	1,104.00
7470 - Advertising						
7471 - Advertising design fees	263.00	75.00	188.00	31.50	50.00	(18.50)
7470 - Advertising - Other	425.00	650.00	(225.00)	575.00	400.00	175.00
Total 7470 - Advertising	688.00	725.00	(37.00)	606.50	450.00	156.50
7480 - Venue rental	600.00	550.00	50.00	750.00	750.00	0.00
7490 - Donated services and supplies	88.49	250.00	(161.51)	364.63	250.00	114.63
Total 7400 - Program/Production Expenses	4,927.22	5,730.00	(802.78)	5,386.49	4,075.00	1,311.49

Orange County Women's Chorus
Unaudited Statement of Income Expense, Actual vs. Budget
For the Year Ended June 30, 2013

	<u>Jan - Mar 13</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Apr - Jun 13</u>	<u>Budget</u>	<u>\$ Over Budget</u>
7500 · Other personnel expenses						
7540 · Professional fees - other	0.00			0.00		
7580 · Donated pro services - GAAP	0.00	0.00	0.00	0.00	0.00	0.00
Total 7500 · Other personnel expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
8100 · Non-personnel expenses						
8110 · Supplies						
8111 · Print material design fees	0.00	75.00	(75.00)	0.00	0.00	0.00
8110 · Supplies - Other	160.12	400.00	(239.88)	85.21	200.00	(114.79)
Total 8110 · Supplies	<u>160.12</u>	<u>475.00</u>	<u>(314.88)</u>	<u>85.21</u>	<u>200.00</u>	<u>(114.79)</u>
8120 · Donated materials & supplies	240.67	500.00	(259.33)	4,398.73	3,000.00	1,398.73
8130 · Telephone & telecommunications	209.85	210.00	(0.15)	289.48	210.00	79.48
8140 · Postage, shipping, delivery	68.00	0.00	68.00	694.60	0.00	694.60
8165 · Website maintenance	50.40	175.00	(124.60)	53.40	150.00	(96.60)
8170 · Printing & copying	0.00	0.00	0.00	247.86	0.00	247.86
8180 · Books, subscriptions, reference	0.00	200.00	(200.00)	0.00	100.00	(100.00)
Total 8100 · Non-personnel expenses	<u>729.04</u>	<u>1,560.00</u>	<u>(830.96)</u>	<u>5,769.28</u>	<u>3,660.00</u>	<u>2,109.28</u>
8200 · Occupancy expenses						
8210 · Rent, parking, other occupancy						
8211 · Rehearsal space rental	600.00	600.00	0.00	450.00	450.00	0.00
8213 · Event space rental	0.00	100.00	(100.00)	0.00	0.00	0.00
8215 · Office space rental	825.00	225.00	600.00	825.00	225.00	600.00
Total 8210 · Rent, parking, other occupancy	<u>1,425.00</u>	<u>925.00</u>	<u>500.00</u>	<u>1,275.00</u>	<u>675.00</u>	<u>600.00</u>
8280 · Donated facilities - GAAP	175.00	175.00	0.00	175.00	175.00	0.00
Total 8200 · Occupancy expenses	<u>1,600.00</u>	<u>1,100.00</u>	<u>500.00</u>	<u>1,450.00</u>	<u>850.00</u>	<u>600.00</u>
8300 · Travel & meetings expenses						
8310 · Travel	0.00	0.00	0.00	1,109.36	2,700.00	(1,590.64)
8320 · Conference, convention, meeting	72.09	0.00	72.09	934.00	1,000.00	(66.00)
Total 8300 · Travel & meetings expenses	<u>72.09</u>	<u>0.00</u>	<u>72.09</u>	<u>2,043.36</u>	<u>3,700.00</u>	<u>(1,656.64)</u>

Orange County Women's Chorus
Unaudited Statement of Income Expense, Actual vs. Budget
For the Year Ended June 30, 2013

	Jan - Mar 13	Budget	\$ Over Budget	Apr - Jun 13	Budget	\$ Over Budget
8500 - Misc expenses						
8515 - Bank service fees	13.33	20.00	(6.67)	53.32	55.00	(1.68)
8516 - Online donation service fees	13.20	50.00	(36.80)	8.71	25.00	(16.29)
8520 - Insurance - general liability	126.50	125.00	1.50	126.50	125.00	1.50
8525 - Insurance--D&O	298.50	300.00	(1.50)	298.50	300.00	(1.50)
8530 - Membership dues - organization	410.00	250.00	160.00	100.00	200.00	(100.00)
8575 - Singer Apparel Expenses	216.34	0.00	216.34	254.66	0.00	254.66
8580 - Music expenses	540.90	240.00	300.90	(225.32)	240.00	(465.32)
8585 - CD expenses	112.00	200.00	(88.00)	176.00	(300.00)	476.00
8595 - Gifts	0.00	0.00	0.00	0.00	125.00	(125.00)
Total 8500 - Misc expenses	1,730.77	1,185.00	545.77	792.37	770.00	22.37
8600 - Business expenses						
8640 - Licenses	57.50	60.00	(2.50)	60.00	60.00	0.00
8670 - Organizational (corp) expenses	0.00	0.00	0.00	0.00	0.00	0.00
Total 8600 - Business expenses	57.50	60.00	(2.50)	60.00	60.00	0.00
Total Expense	15,866.62	18,485.00	(2,618.38)	21,901.50	19,665.00	2,236.50
Net Ordinary Income	(8,721.38)	(3,732.50)	(4,988.88)	(7,761.78)	(7,767.50)	5.72
Net Income	(8,721.38)	(3,732.50)	(4,988.88)	(7,761.78)	(7,767.50)	5.72

Orange County Women's Chorus
Unaudited Statement of Income Expense, Actual vs. Budget
For the Year Ended June 30, 2013

	TOTAL		
	Jul '12 - Jun 13	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4 - Contributed support			
4010 - Individual contributions			
4011 - iGive.com contributions	120.60	250.00	(129.40)
4010 - Individual contributions - Other	14,825.20	15,850.00	(1,024.80)
Total 4010 - Individual contributions	14,945.80	16,100.00	(1,154.20)
4015 - Corporate contributions	2,000.00	1,500.00	500.00
4020 - Singer contributions	11,027.00	9,900.00	1,127.00
4025 - Board member contributions			
4026 - Community Board Member Contrib.	250.00	250.00	0.00
4025 - Board member contributions - Other	13,907.00	12,500.00	1,407.00
Total 4025 - Board member contributions	14,157.00	12,750.00	1,407.00
4075 - Uncollectible pledges - est	(232.15)	(250.00)	17.85
4110 - Donated pro services - GAAP	0.00	400.00	(400.00)
4130 - Gifts in kind - goods	8,577.14	7,250.00	1,327.14
4150 - Donated use of facilities	875.00	875.00	0.00
4230 - Foundation/trust grants	2,000.00	4,000.00	(2,000.00)
Total 4 - Contributed support	53,349.79	52,525.00	824.79
5 - Earned revenues			
5010 - Single ticket sales	12,317.50	13,875.00	(1,557.50)
5020 - Subscription ticket sales	888.00	1,345.00	(457.00)
5030 - Contract performance honoraria	766.00	0.00	766.00
5310 - Interest-savings/short-term inv	17.28	10.00	7.28
Total 5 - Earned revenues	13,988.78	15,230.00	(1,241.22)
5800 - Special events			
5810 - Special events - non-gift rev	0.00	1,440.00	(1,440.00)
5820 - Special events - gift revenue	3,789.00	3,000.00	789.00
Total 5800 - Special events	3,789.00	4,440.00	(651.00)
Total Income	71,127.57	72,195.00	(1,067.43)

Orange County Women's Chorus
Unaudited Statement of Income Expense, Actual vs. Budget
For the Year Ended June 30, 2013

	TOTAL		
	Jul '12 - Jun 13	Budget	\$ Over Budget
Expense			
7300 - Program/Artistic Expenses			
7310 - Artistic Director	13,400.00	13,400.00	0.00
7315 - Conducting Intern	1,750.00	2,400.00	(650.00)
7320 - Rehearsal accompanist	3,400.00	3,800.00	(400.00)
7325 - Choral clinicians	0.00	1,000.00	(1,000.00)
7330 - Guest artists	4,100.00	5,000.00	(900.00)
7340 - Commissioned Work	3,500.00	3,500.00	0.00
Total 7300 - Program/Artistic Expenses	26,150.00	29,100.00	(2,950.00)
7400 - Program/Production Expenses			
7410 - Concert Direct Marketing			
7411 - Concert marketing design fees	1,480.50	2,000.00	(519.50)
7410 - Concert Direct Marketing - Other	1,619.30	1,300.00	319.30
Total 7410 - Concert Direct Marketing	3,099.80	3,300.00	(200.20)
7415 - Online box office fee, indiv tx	124.18	250.00	(125.82)
7416 - Online box office fee, subscr	33.46	50.00	(16.54)
7420 - Printing and copying			
7421 - Print design fees	110.25	500.00	(389.75)
7420 - Printing and copying - Other	2,375.12	2,800.00	(424.88)
Total 7420 - Printing and copying	2,485.37	3,300.00	(814.63)
7430 - Reception expenses	180.00	250.00	(70.00)
7440 - Postage, shipping, delivery	1,155.45	1,500.00	(344.55)
7450 - Mailing services	724.31	850.00	(125.69)
7455 - Marketing incentives	159.98	240.00	(80.02)
7460 - Concert recording	940.00	600.00	340.00
7465 - Concert hall technical support	2,454.00	1,500.00	954.00
7470 - Advertising			
7471 - Advertising design fees	404.75	250.00	154.75
7470 - Advertising - Other	2,322.50	2,200.00	122.50
Total 7470 - Advertising	2,727.25	2,450.00	277.25
7480 - Venue rental	2,275.00	2,275.00	0.00
7490 - Donated services and supplies	628.58	750.00	(121.42)
Total 7400 - Program/Production Expenses	16,987.38	17,315.00	(327.62)

Orange County Women's Chorus
Unaudited Statement of Income Expense, Actual vs. Budget
For the Year Ended June 30, 2013

	TOTAL		
	Jul '12 - Jun 13	Budget	\$ Over Budget
7500 · Other personnel expenses			
7540 · Professional fees - other	0.00	0.00	0.00
7580 · Donated pro services - GAAP	0.00	400.00	(400.00)
Total 7500 · Other personnel expenses	0.00	400.00	(400.00)
8100 · Non-personnel expenses			
8110 · Supplies			
8111 · Print material design fees	31.50	200.00	(168.50)
8110 · Supplies - Other	281.42	1,200.00	(918.58)
Total 8110 · Supplies	312.92	1,400.00	(1,087.08)
8120 · Donated materials & supplies	7,948.56	6,500.00	1,448.56
8130 · Telephone & telecommunications	919.03	840.00	79.03
8140 · Postage, shipping, delivery	1,159.46	600.00	559.46
8165 · Website maintenance	184.70	750.00	(565.30)
8170 · Printing & copying	432.50	60.00	372.50
8180 · Books, subscriptions, reference	179.00	500.00	(321.00)
Total 8100 · Non-personnel expenses	11,136.17	10,650.00	486.17
8200 · Occupancy expenses			
8210 · Rent, parking, other occupancy			
8211 · Rehearsal space rental	1,950.00	1,950.00	0.00
8213 · Event space rental	0.00	300.00	(300.00)
8215 · Office space rental	2,475.00	900.00	1,575.00
Total 8210 · Rent, parking, other occupancy	4,425.00	3,150.00	1,275.00
8280 · Donated facilities - GAAP	875.00	875.00	0.00
Total 8200 · Occupancy expenses	5,300.00	4,025.00	1,275.00
8300 · Travel & meetings expenses			
8310 · Travel	2,141.18	4,500.00	(2,358.82)
8320 · Conference, convention, meeting	1,184.45	1,450.00	(265.55)
Total 8300 · Travel & meetings expenses	3,325.63	5,950.00	(2,624.37)

Orange County Women's Chorus
Unaudited Statement of Income Expense, Actual vs. Budget
For the Year Ended June 30, 2013

	TOTAL		
	Jul '12 - Jun 13	Budget	\$ Over Budget
8500 - Misc expenses			
8515 - Bank service fees	94.67	150.00	(55.33)
8516 - Online donation service fees	94.92	150.00	(55.08)
8520 - Insurance - general liability	447.42	500.00	(52.58)
8525 - Insurance--D&O	1,194.00	1,200.00	(6.00)
8530 - Membership dues - organization	825.00	900.00	(75.00)
8575 - Singer Apparel Expenses	1,235.66	0.00	1,235.66
8580 - Music expenses	503.19	1,000.00	(496.81)
8585 - CD expenses	488.00	200.00	288.00
8595 - Gifts	90.48	200.00	(109.52)
Total 8500 - Misc expenses	<u>4,973.34</u>	<u>4,300.00</u>	<u>673.34</u>
8600 - Business expenses			
8640 - Licenses	232.50	235.00	(2.50)
8670 - Organizational (corp) expenses	25.00	25.00	0.00
Total 8600 - Business expenses	<u>257.50</u>	<u>260.00</u>	<u>(2.50)</u>
Total Expense	<u>68,130.02</u>	<u>72,000.00</u>	<u>(3,869.98)</u>
Net Ordinary Income	<u>2,997.55</u>	<u>195.00</u>	<u>2,802.55</u>
Net Income	<u><u>2,997.55</u></u>	<u><u>195.00</u></u>	<u><u>2,802.55</u></u>

Orange County Women's Chorus
 Unaudited Statement of Income and Expense, CY vs. LY
 For the Fiscal Years Ended June 30, 2013 and 2012

	<u>Jul '12 - Jun 13</u>	<u>Jul '11 - Jun 12</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4 - Contributed support				
4010 - Individual contributions				
4011 - iGive.com contributions	120.60	227.93	(107.33)	(47.09%)
4010 - Individual contributions - Other	14,825.20	10,916.03	3,909.17	35.81%
Total 4010 - Individual contributions	14,945.80	11,143.96	3,801.84	34.12%
4015 - Corporate contributions	2,000.00	1,100.00	900.00	81.82%
4020 - Singer contributions	11,027.00	11,910.00	(883.00)	(7.41%)
4025 - Board member contributions				
4026 - Community Board Member Contrib.	250.00	1,350.00	(1,100.00)	(81.48%)
4025 - Board member contributions - Other	13,907.00	8,282.00	5,625.00	67.92%
Total 4025 - Board member contributions	14,157.00	9,632.00	4,525.00	46.98%
4075 - Uncollectible pledges - est	(232.15)	93.00	(325.15)	(349.62%)
4110 - Donated pro services - GAAP		400.00	(400.00)	(100.0%)
4130 - Gifts in kind - goods	8,577.14	6,745.98	1,831.16	27.14%
4150 - Donated use of facilities	875.00	525.00	350.00	66.67%
4230 - Foundation/trust grants	2,000.00	6,500.00	(4,500.00)	(69.23%)
Total 4 - Contributed support	53,349.79	48,049.94	5,299.85	11.03%
5 - Earned revenues				
5010 - Single ticket sales				
5011 - Box office processing fee				
5010 - Single ticket sales - Other	12,317.50	12,535.50	(218.00)	(1.74%)
Total 5010 - Single ticket sales	12,317.50	12,535.50	(218.00)	(1.74%)
5020 - Subscription ticket sales	888.00	1,185.00	(297.00)	(25.06%)
5030 - Contract performance honoraria	766.00		766.00	100.0%
5310 - Interest-savings/short-term inv	17.28	12.66	4.62	36.49%
Total 5 - Earned revenues	13,988.78	13,733.16	255.62	1.86%
5800 - Special events				
5820 - Special events - gift revenue	3,789.00	3,493.00	296.00	8.47%
Total 5800 - Special events	3,789.00	3,493.00	296.00	8.47%
Total Income	71,127.57	65,276.10	5,851.47	8.96%

Orange County Women's Chorus
Unaudited Statement of Income and Expense, CY vs. LY
 For the Fiscal Years Ended June 30, 2013 and 2012

	<u>Jul '12 - Jun 13</u>	<u>Jul '11 - Jun 12</u>	<u>\$ Change</u>	<u>% Change</u>
Expense				
7300 - Program/Artistic Expenses				
7310 - Artistic Director	13,400.00	13,000.00	400.00	3.08%
7315 - Conducting Intern	1,750.00	2,000.00	(250.00)	(12.5%)
7320 - Rehearsal accompanist	3,400.00	3,705.00	(305.00)	(8.23%)
7330 - Guest artists	4,100.00	6,450.00	(2,350.00)	(36.43%)
7340 - Commissioned Work	3,500.00	1,000.00	2,500.00	250.0%
Total 7300 - Program/Artistic Expenses	26,150.00	26,155.00	(5.00)	
7400 - Program/Production Expenses				
7410 - Concert Direct Marketing				
7411 - Concert marketing design fees	1,480.50	1,260.00	220.50	17.5%
7410 - Concert Direct Marketing - Other	1,619.30	1,955.79	(336.49)	(17.21%)
Total 7410 - Concert Direct Marketing	3,099.80	3,215.79	(115.99)	(3.61%)
7415 - Online box office fee, indiv tx	124.18	175.56	(51.38)	(29.27%)
7416 - Online box office fee, subscr	33.46	26.55	6.91	26.03%
7420 - Printing and copying				
7421 - Print design fees	110.25	645.75	(535.50)	(82.93%)
7420 - Printing and copying - Other	2,375.12	2,764.46	(389.34)	(14.08%)
Total 7420 - Printing and copying	2,485.37	3,410.21	(924.84)	(27.12%)
7430 - Reception expenses	180.00	240.00	(60.00)	(25.0%)
7440 - Postage, shipping, delivery	1,155.45	1,476.05	(320.60)	(21.72%)
7450 - Mailing services	724.31	828.71	(104.40)	(12.6%)
7455 - Marketing incentives	159.98	239.97	(79.99)	(33.33%)
7460 - Concert recording	940.00	600.00	340.00	56.67%
7465 - Concert hall technical support	2,454.00	250.00	2,204.00	881.6%
7470 - Advertising				
7471 - Advertising design fees	404.75	236.25	168.50	71.32%
7470 - Advertising - Other	2,322.50	2,168.90	153.60	7.08%
Total 7470 - Advertising	2,727.25	2,405.15	322.10	13.39%
7480 - Venue rental	2,275.00	2,100.00	175.00	8.33%
7490 - Donated services and supplies	628.58	318.97	309.61	97.07%
Total 7400 - Program/Production Expenses	16,987.38	15,286.96	1,700.42	11.12%

Orange County Women's Chorus
Unaudited Statement of Income and Expense, CY vs. LY
 For the Fiscal Years Ended June 30, 2013 and 2012

	<u>Jul '12 - Jun 13</u>	<u>Jul '11 - Jun 12</u>	<u>\$ Change</u>	<u>% Change</u>
7500 · Other personnel expenses				
7580 · Donated pro services - GAAP		400.00	(400.00)	(100.0%)
Total 7500 · Other personnel expenses		400.00	(400.00)	(100.0%)
8100 · Non-personnel expenses				
8110 · Supplies				
8111 · Print material design fees	31.50	31.50		
8110 · Supplies - Other	281.42	1,147.58	(866.16)	(75.48%)
Total 8110 · Supplies	312.92	1,179.08	(866.16)	(73.46%)
8120 · Donated materials & supplies	7,948.56	6,427.01	1,521.55	23.67%
8130 · Telephone & telecommunications	919.03	813.73	105.30	12.94%
8140 · Postage, shipping, delivery	1,159.46	446.09	713.37	159.92%
8165 · Website maintenance	184.70	664.75	(480.05)	(72.22%)
8170 · Printing & copying	432.50	59.26	373.24	629.84%
8180 · Books, subscriptions, reference	179.00	78.00	101.00	129.49%
Total 8100 · Non-personnel expenses	11,136.17	9,667.92	1,468.25	15.19%
8200 · Occupancy expenses				
8210 · Rent, parking, other occupancy				
8211 · Rehearsal space rental	1,950.00	1,640.00	310.00	18.9%
8212 · Board meeting space rental		75.00	(75.00)	(100.0%)
8215 · Office space rental	2,475.00		2,475.00	100.0%
Total 8210 · Rent, parking, other occupancy	4,425.00	1,715.00	2,710.00	158.02%
8280 · Donated facilities - GAAP	875.00	525.00	350.00	66.67%
Total 8200 · Occupancy expenses	5,300.00	2,240.00	3,060.00	136.61%
8300 · Travel & meetings expenses				
8310 · Travel	2,141.18	5,507.31	(3,366.13)	(61.12%)
8320 · Conference, convention, meeting	1,184.45	1,390.25	(205.80)	(14.8%)
Total 8300 · Travel & meetings expenses	3,325.63	6,897.56	(3,571.93)	(51.79%)

Orange County Women's Chorus
Unaudited Statement of Income and Expense, CY vs. LY
 For the Fiscal Years Ended June 30, 2013 and 2012

	<u>Jul '12 - Jun 13</u>	<u>Jul '11 - Jun 12</u>	<u>\$ Change</u>	<u>% Change</u>
8500 - Misc expenses				
8515 - Bank service fees	94.67	125.47	(30.80)	(24.55%)
8516 - Online donation service fees	94.92	99.73	(4.81)	(4.82%)
8520 - Insurance - general liability	447.42	468.00	(20.58)	(4.4%)
8525 - Insurance--D&O	1,194.00	1,194.00		
8530 - Membership dues - organization	825.00	825.00		
8575 - Singer Apparel Expenses	1,235.66		1,235.66	100.0%
8580 - Music expenses	503.19	1,157.83	(654.64)	(56.54%)
8585 - CD expenses	488.00	164.00	324.00	197.56%
8595 - Gifts	90.48	270.02	(179.54)	(66.49%)
Total 8500 - Misc expenses	<u>4,973.34</u>	<u>4,304.05</u>	<u>669.29</u>	<u>15.55%</u>
8600 - Business expenses				
8640 - Licenses	232.50	226.00	6.50	2.88%
8670 - Organizational (corp) expenses	25.00	45.00	(20.00)	(44.44%)
Total 8600 - Business expenses	<u>257.50</u>	<u>271.00</u>	<u>(13.50)</u>	<u>(4.98%)</u>
Total Expense	<u>68,130.02</u>	<u>65,222.49</u>	<u>2,907.53</u>	<u>4.46%</u>
Net Ordinary Income	<u>2,997.55</u>	<u>53.61</u>	<u>2,943.94</u>	<u>5,491.4%</u>
Net Income	<u><u>2,997.55</u></u>	<u><u>53.61</u></u>	<u><u>2,943.94</u></u>	<u><u>5,491.4%</u></u>

Orange County Women's Chorus
Unaudited Statement of Cash Flows
For the Year Ended June 30, 2013

	<u>Jul '12 - Jun 13</u>
OPERATING ACTIVITIES	
Net Income	2,997.55
Adjustments to reconcile Net Income to net cash provided by operations:	
1111 · AR from Singers for G&A items	(302.00)
1113 · Vendini AR for online sales	88.61
1115 · Doubtful accounts allowance	433.50
1210 · Pledges receivable	(232.15)
1215 · Doubtful pledges allowance	232.15
1430 · Prepaid General Liability Ins.	(104.58)
1445 · Prepaid Postage	(76.75)
1450 · Prepaid expenses	(170.00)
1460 · Deposits	3,900.00
2010 · Accounts payable	237.77
2015 · Accrued Liabilities	(750.00)
2016 · Accrued license fees	(38.93)
2017 · Accrued consulting fees	(220.00)
2351 · Deferred revenue--Board contrib	1,000.00
2354 · Deferred revenue--contributions	1,000.00
Net cash provided by Operating Activities	<u>7,995.17</u>
 Net cash increase for period	 7,995.17
 Cash at beginning of period	 <u>31,281.96</u>
Cash at end of period	<u><u>39,277.13</u></u>