

NORTHERN DELAWARE INTERGROUP ALCOHOLICS ANONYMOUS

Financial Summary and Reports

To: Membership & Steering Committee

From: Jaime

Subject: Monthly Financial Summary and Reports- 2019

1/31/2019

Prepared: February 19, 2019

Internal Controls

- Bank and Petty Cash reconciliations up to date.
- All taxes, payables and liabilities up to date.

Key Financial Measurements

Contributions -- Thank you for your generosity!

| | Actual | Budget | % Change |
|--------------|--------------------|---------------------|---------------|
| Individual | \$ 47.00 | \$ 3,500.00 | -98.7% |
| Group | \$ 8,053.69 | \$ 50,000.00 | -83.9% |
| Total | \$ 8,100.69 | \$ 53,500.00 | -84.9% |

Net Income

| | | | |
|--------------------------|--------------------|----------------------|----------------|
| Income | \$ 9,304.53 | \$ 77,650.00 | -88.0% |
| Expense | \$ 5,878.72 | \$ 79,775.00 | -92.6% |
| Surplus/(Deficit) | \$ 3,425.81 | \$ (2,125.00) | -261.2% |

Prudent Reserve

| | | |
|--------------------------|---------------------|-------------------|
| Total Reserve | \$ 39,451.00 | 6.7 months |
| *Prudent Reserve | \$ 17,636.16 | 3.0 months |
| Surplus/(Deficit) | \$ 21,814.84 | 3.7 months |

*Intergroup financial guidelines suggest 3 months of expenses to be available as prudent reserve. Prudent reserve calculation is based on year to date actual.

Additional detailed reports are posted on the NDIAA website to reduce printing costs and to remain transparent with all financial matters. Should you have any suggestions or comments, please email or call the NDIAA office. Thank you for your generous support!

NORTHERN DELAWARE INTERGROUP ALCOHOLICS ANONYMOUS

**PRUDENT RESERVE PREVIOUS YEAR COMPARISON
(Includes Inventory & Special Events)**

Year To Date: 1/31/2019

| | 1/31/19 | | 1/31/18 | Surplus / (Deficit) | % Change |
|---------------------------------|---------------------|-----------|------------------|----------------------|--------------|
| ASSETS | | | | | |
| Checking | \$ 29,776.65 | \$ | 30,933.74 | \$ (1,157.09) | -3.7% |
| Petty Cash | \$ 119.90 | \$ | 210.76 | \$ (90.86) | -43.1% |
| Prepaid Sales (PI-CPC Donation) | \$ (193.24) | \$ | (193.24) | \$ - | 0.0% |
| Savings | \$ 2,465.71 | \$ | 2,465.55 | \$ 0.16 | 0.0% |
| Accounts Receivable | \$ 100.00 | \$ | \$ | \$ 100.00 | #DIV/0! |
| Undeposited Funds | \$ 1,222.91 | \$ | 279.00 | \$ 943.91 | 338.3% |
| Advances | \$ - | \$ | \$ - | \$ - | #DIV/0! |
| Inventory | \$ 6,304.83 | \$ | 4,734.26 | \$ 1,570.57 | 33.2% |
| Total Assets | \$ 39,796.76 | \$ | 38,430.07 | \$ (1,040.84) | -2.7% |

| | | | | | |
|---------------------------|------------------|-----------|--------------|------------------|----------------|
| LIABILITIES | | | | | |
| Total Accounts Payable | \$ 11.74 | \$ | (204.79) | \$ (333.10) | -162.7% |
| Total Payroll Liabilities | \$ 334.02 | \$ | 234.48 | \$ 99.54 | 549% |
| Total Liabilities | \$ 345.76 | \$ | 29.69 | \$ 201.81 | 188.00% |

| | | | | | |
|---------------------------------------|---------------------|-----------|------------------|--------------------|--------------|
| EQUITY - PRUDENT RESERVE | | | | | |
| Total Assets | \$ 39,796.76 | \$ | 38,430.07 | | -2.8% |
| Less Total Liabilities | \$ 345.76 | \$ | 29.69 | \$ (146.44) | -127.3% |
| Total Equity - Prudent Reserve | \$ 39,451.00 | \$ | 38,400.38 | \$ 6,927.30 | 18.0% |

| MONTHLY EXPENSE - Actual Expense (excludes literature & special events expenses) | | | |
|---|----------------------|---------------------------------------|----------------------|
| 2019 Expense / Prudent Reserve | | 2018 Expense / Prudent Reserve | |
| \$ 5,878.72 | total year to date | \$ 5,340.62 | total year to date |
| \$ 5,878.72 | 1 month average | \$ 5,340.62 | 1 month average |
| \$ 17,636.16 | average 3 months YTD | \$ 16,021.86 | average 3 months YTD |

| RESERVE - ACTUAL | | | | | |
|----------------------------|---------------------|-----------|------------------|-----------|------------------------------|
| | 2019 | | 2018 | | |
| | | | | | Surplus / (Deficit) % Change |
| Total Reserve | \$ 39,451.00 | \$ | 38,400.38 | \$ | 1,050.62 2.7% |
| Prudent Reserve | \$ 17,636.16 | \$ | 16,021.86 | \$ | 1,614.30 10.1% |
| Surplus / (Deficit) | \$ 21,814.84 | \$ | 22,378.52 | \$ | (563.68) -2.5% |

| RESERVE - EQUITY | 2019 | | 2018 | |
|-------------------------------|-------------------|---------------------|-------------------|---------------------|
| | Months In Reserve | Amount | Months In Reserve | Amount |
| Assets | 6.8 | \$ 39,796.76 | 7.2 | \$ 38,430.07 |
| Less Liabilities | 0.1 | \$ 345.76 | 0.0 | \$ 29.69 |
| Total Reserve / Equity | 6.7 | \$ 39,451.00 | 7.2 | \$ 38,400.38 |

Northern Delaware Intergroup
Balance Sheet - Previous Year Comparison
As of January 31, 2019

| | Jan 31, 19 | Jan 31, 18 | \$ Change | % Change |
|--|------------------|------------------|------------------|-----------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| Checking | 29,776.65 | 30,933.74 | -1,157.09 | -3.7% |
| Petty Cash Fund | 119.90 | 210.76 | -90.86 | -43.1% |
| Prepaid Sales | -193.24 | -193.24 | 0.00 | 0.0% |
| Savings | 2,465.71 | 2,465.55 | 0.16 | 0.0% |
| Total Checking/Savings | 32,169.02 | 33,416.81 | -1,247.79 | -3.7% |
| Accounts Receivable | | | | |
| Accounts Receivable | 100.00 | 0.00 | 100.00 | 100.0% |
| Total Accounts Receivable | 100.00 | 0.00 | 100.00 | 100.0% |
| Other Current Assets | | | | |
| Inventory Asset | 6,304.83 | 4,734.26 | 1,570.57 | 33.2% |
| Undeposited Funds | 1,222.91 | 279.00 | 943.91 | 338.3% |
| Total Other Current Assets | 7,527.74 | 5,013.26 | 2,514.48 | 50.2% |
| Total Current Assets | 39,796.76 | 38,430.07 | 1,366.69 | 3.6% |
| TOTAL ASSETS | 39,796.76 | 38,430.07 | 1,366.69 | 3.6% |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts Payable | | | | |
| Accounts Payable | 11.74 | -204.79 | 216.53 | 105.7% |
| Total Accounts Payable | 11.74 | -204.79 | 216.53 | 105.7% |
| Other Current Liabilities | | | | |
| Payroll Liabilities | | | | |
| City of Wilmington | 33.01 | 27.44 | 5.57 | 20.3% |
| Delaware Withholding | 102.87 | 78.16 | 24.71 | 31.6% |
| Federal | 267.00 | 266.00 | 1.00 | 0.4% |
| Medicare | 76.54 | 63.60 | 12.94 | 20.4% |
| Social Security | -145.40 | -200.72 | 55.32 | 27.6% |
| Total Payroll Liabilities | 334.02 | 234.48 | 99.54 | 42.5% |
| Total Other Current Liabilities | 334.02 | 234.48 | 99.54 | 42.5% |
| Total Current Liabilities | 345.76 | 29.69 | 316.07 | 1,064.6% |
| Total Liabilities | 345.76 | 29.69 | 316.07 | 1,064.6% |
| Equity | | | | |
| 3900 - Retained Earnings | 36,025.19 | 37,397.84 | -1,372.65 | -3.7% |

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Accrual Basis

Northern Delaware Intergroup
Balance Sheet - Previous Year Comparison
As of January 31, 2019

| | <u>Jan 31, 19</u> | <u>Jan 31, 18</u> | <u>\$ Change</u> | <u>% Change</u> |
|---------------------------------------|-------------------------|-------------------------|------------------------|--------------------|
| Net Income | 3,425.81 | 1,002.54 | 2,423.27 | 241.7% |
| Total Equity | 39,451.00 | 38,400.38 | 1,050.62 | 2.7% |
| TOTAL LIABILITIES & EQUITY | <u>39,796.76</u> | <u>38,430.07</u> | <u>1,366.69</u> | <u>3.6%</u> |

Northern Delaware Intergroup
Profit & Loss Budget vs. Actual
January 2019

| | Jan 19 | Budget | \$ Over Budget | % of Budget |
|------------------------------------|----------|-----------|----------------|-------------|
| Income | | | | |
| Office Income | | | | |
| Newsletter | 10.00 | 30.00 | -20.00 | 33.3% |
| IG Office Rental Income | 10.00 | 70.00 | -60.00 | 14.3% |
| Meeting List | 206.00 | 2,500.00 | -2,294.00 | 8.2% |
| Total Office Income | 226.00 | 2,600.00 | -2,374.00 | 8.7% |
| Contributions | | | | |
| Individual Donations | 47.00 | 3,500.00 | -3,453.00 | 1.3% |
| Group Contributions | 8,053.69 | 50,000.00 | -41,946.31 | 16.1% |
| Total Contributions | 8,100.69 | 53,500.00 | -45,399.31 | 15.1% |
| Literature Sales | | | | |
| | 977.84 | 13,000.00 | -12,022.16 | 7.5% |
| Special Event Income | | | | |
| Fall Breakfast 50/50 | 0.00 | 500.00 | -500.00 | 0.0% |
| Spring Breakfast 50/50 | 0.00 | 500.00 | -500.00 | 0.0% |
| Spring Breakfast Tickets | 0.00 | 3,500.00 | -3,500.00 | 0.0% |
| Blue Rocks Game | 0.00 | 500.00 | -500.00 | 0.0% |
| Fall Breakfast Tickets | 0.00 | 3,500.00 | -3,500.00 | 0.0% |
| Total Special Event Income | 0.00 | 8,500.00 | -8,500.00 | 0.0% |
| Total Income | 9,304.53 | 77,600.00 | -68,295.47 | 12.0% |
| Gross Profit | 9,304.53 | 77,600.00 | -68,295.47 | 12.0% |
| Expense | | | | |
| Literature | | | | |
| Literature | 933.00 | 12,800.00 | -11,867.00 | 7.3% |
| Grapevine | 0.00 | 52.00 | -52.00 | 0.0% |
| Total Literature | 933.00 | 12,852.00 | -11,919.00 | 7.3% |
| Office Expense | | | | |
| IG Monthly Meeting Rent | 25.00 | 275.00 | -250.00 | 9.1% |
| State Franchise Tax | 0.00 | 25.00 | -25.00 | 0.0% |
| Bank Charges | 3.00 | | | |
| Copier | 98.07 | 1,837.00 | -1,738.93 | 5.3% |
| Insurance | 61.91 | 800.00 | -738.09 | 7.7% |
| Software & Equipment | 0.00 | 350.00 | -350.00 | 0.0% |
| Supplies | 475.30 | 2,120.00 | -1,644.70 | 22.4% |
| Postage | 0.00 | 200.00 | -200.00 | 0.0% |
| Rent | 1,100.00 | 13,200.00 | -12,100.00 | 8.3% |
| Telephone & Internet | 139.29 | 1,738.00 | -1,598.71 | 8.0% |
| Utilities | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Total Office Expense | 1,902.57 | 21,545.00 | -19,642.43 | 8.8% |
| Payroll Expenses | | | | |
| Quickbooks Payroll Fees | 2.00 | 500.00 | -498.00 | 0.4% |
| Gross Wages | 2,639.25 | 35,075.00 | -32,435.75 | 7.5% |
| Payroll Taxes | 201.90 | 2,680.00 | -2,478.10 | 7.5% |
| Total Payroll Expenses | 2,843.15 | 38,255.00 | -35,411.85 | 7.4% |
| Special Event Expense | | | | |
| Spring Breakfast | 0.00 | 2,900.00 | -2,900.00 | 0.0% |
| Blue Rocks Game | 0.00 | 500.00 | -500.00 | 0.0% |
| Fall Picnic | 200.00 | 600.00 | -400.00 | 33.3% |
| Fall Breakfast | 0.00 | 2,900.00 | -2,900.00 | 0.0% |
| Longtimers Meeting | 0.00 | 200.00 | -200.00 | 0.0% |
| Total Special Event Expense | 200.00 | 7,100.00 | -6,900.00 | 2.8% |
| Total Expense | 5,878.72 | 79,752.00 | -73,873.28 | 7.4% |

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02/19/19

Accrual Basis

Northern Delaware Intergroup
Profit & Loss Budget vs. Actual
January 2019

| | <u>Jan 19</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|------------|-----------------|------------------|-----------------------|--------------------|
| Net Income | <u>3,425.81</u> | <u>-2,152.00</u> | <u>5,577.81</u> | <u>-159.2%</u> |

Northern Delaware Intergroup
Statement of Activities YTD - Previous Year Comparison
January 2019

| | Jan 19 | Jan 18 | \$ Change | % Change |
|------------------------------------|-----------------|-----------------|-----------------|---------------|
| Income | | | | |
| Office Income | | | | |
| Newsletter | 10.00 | 0.00 | 10.00 | 100.0% |
| IG Office Rental Income | 10.00 | 0.00 | 10.00 | 100.0% |
| Meeting List | 206.00 | 225.00 | -19.00 | -8.4% |
| Total Office Income | 226.00 | 225.00 | 1.00 | 0.4% |
| Contributions | | | | |
| Individual Donations | 47.00 | 0.00 | 47.00 | 100.0% |
| Group Contributions | 8,053.69 | 4,865.27 | 3,188.42 | 65.5% |
| Total Contributions | 8,100.69 | 4,865.27 | 3,235.42 | 66.5% |
| Interest Income | | | | |
| Interest Savings | 0.00 | 0.04 | -0.04 | -100.0% |
| Total Interest Income | 0.00 | 0.04 | -0.04 | -100.0% |
| Literature Sales | 977.84 | 1,187.85 | -210.01 | -17.7% |
| Special Event Income | | | | |
| Spring Breakfast Tickets | 0.00 | 65.00 | -65.00 | -100.0% |
| Total Special Event Income | 0.00 | 65.00 | -65.00 | -100.0% |
| Total Income | 9,304.53 | 6,343.16 | 2,961.37 | 46.7% |
| Gross Profit | 9,304.53 | 6,343.16 | 2,961.37 | 46.7% |
| Expense | | | | |
| Literature | | | | |
| Literature | 933.00 | 1,133.22 | -200.22 | -17.7% |
| Inventory Adjustments | 0.00 | 13.75 | -13.75 | -100.0% |
| Total Literature | 933.00 | 1,146.97 | -213.97 | -18.7% |
| Office Expense | | | | |
| IG Monthly Meeting Rent | 25.00 | 25.00 | 0.00 | 0.0% |
| Bank Charges | 3.00 | 3.00 | 0.00 | 0.0% |
| Copier | 98.07 | 98.07 | 0.00 | 0.0% |
| Insurance | 61.91 | 61.91 | 0.00 | 0.0% |
| Supplies | 475.30 | 19.99 | 455.31 | 2,277.7% |
| Postage | 0.00 | 24.99 | -24.99 | -100.0% |
| Rent | 1,100.00 | 1,075.00 | 25.00 | 2.3% |
| Telephone & Internet | 139.29 | 233.18 | -93.89 | -40.3% |
| Utilities | 0.00 | 87.07 | -87.07 | -100.0% |
| Total Office Expense | 1,902.57 | 1,628.21 | 274.36 | 16.9% |
| Payroll Expenses | | | | |
| Quickbooks Payroll Fees | 2.00 | 2.00 | 0.00 | 0.0% |
| Gross Wages | 2,639.25 | 2,193.00 | 446.25 | 20.4% |
| Payroll Taxes | 201.90 | 167.77 | 34.13 | 20.3% |
| Total Payroll Expenses | 2,843.15 | 2,362.77 | 480.38 | 20.3% |
| Special Event Expense | | | | |
| Fall Picnic | 200.00 | 200.00 | 0.00 | 0.0% |
| Longtimers Meeting | 0.00 | 2.67 | -2.67 | -100.0% |
| Total Special Event Expense | 200.00 | 202.67 | -2.67 | -1.3% |
| Total Expense | 5,878.72 | 5,340.62 | 538.10 | 10.1% |
| Net Income | 3,425.81 | 1,002.54 | 2,423.27 | 241.7% |

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02/19/19

Accrual Basis

Northern Delaware Intergroup
MONTHLY CONTRIBUTION SUMMARY
January 2019

| | <u>Jan 19</u> | <u>Jan 19</u> |
|-------------------------------|------------------------|------------------------|
| Agnostic Delaware | 57.00 | 57.00 |
| Augustine Beginners Group | 33.00 | 33.00 |
| Basic Big Book | 30.00 | 30.00 |
| Christ Church Group | 52.80 | 52.80 |
| Courage to Change Group | 483.64 | 483.64 |
| Dawn Patrol Patrol Group | 1,045.55 | 1,045.55 |
| Early Risers Group | 1,128.90 | 1,128.90 |
| Eye Opener Group | 218.75 | 218.75 |
| First Stop Friday Group | 97.50 | 97.50 |
| GOYA Group | 240.00 | 240.00 |
| Happy Hour Group | 175.00 | 175.00 |
| Hudson Center Group | 100.00 | 100.00 |
| Just for Today Group | 276.00 | 276.00 |
| Kingswood Mens Group | 7.55 | 7.55 |
| Ladies Of Literature | 4.00 | 4.00 |
| Late for Dinner Group | 250.00 | 250.00 |
| Living in the Solution Group | 44.50 | 44.50 |
| Men of New Garden Group | 420.00 | 420.00 |
| Middletown Step and Tradition | 75.00 | 75.00 |
| New Castle Group | 74.00 | 74.00 |
| New Day Group | 480.00 | 480.00 |
| Pike Creek Group | 80.00 | 80.00 |
| Red Lion-Sat Morning Group | 250.00 | 250.00 |
| Serenity at Sunrise | 148.62 | 148.62 |
| Sisters in Serenity Group | 137.15 | 137.15 |
| Twelve and Twelve Step | 210.00 | 210.00 |
| Ventilator's Group | 767.13 | 767.13 |
| Walking In Her Footsteps | 15.00 | 15.00 |
| Welcome Group | 335.00 | 335.00 |
| Women's Friday Morning Group | 117.60 | 117.60 |
| Yorklyn Diner Group | 700.00 | 700.00 |
| TOTAL | <u>8,053.69</u> | <u>8,053.69</u> |