

Answer Key

Animal Rights Organization

Mission	Our mission is to provide a natural sanctuary for rescued wild animals. We also educate the public regarding animal rights.
Programs	We operate a wildlife sanctuary that serves as a permanent home for rescued animals. The sanctuary is open to the public. We also provide educational programs for groups that visit the sanctuary.

Revenue:

Source	Description	Amount
Individual donors	Membership and adoption programs—30 percent	\$52,500
Major donors	Corporate sponsorships—11 percent	\$19,250
Grants	Foundations—16 percent	\$28,000
Government funding	None	\$0
Earned income	Admission and educational program fees (21 percent)—\$36,750; gift shop sales (22 percent)—\$38,500	\$75,250
In-kind support	None	\$0
Total revenues		\$175,000

Expenses:

Category	Item	Amount
Salaries	Wages and salaries—Executive director (\$36,000); marketing coordinator (\$15,000); animal care providers (\$31,250)	\$82,250
	Fringe benefits—Executive director	\$1,750
Administrative costs	Rent & utilities—Utilities \$500 per month, includes Internet and telephone	\$6,000
	Internet & telephone—Included in utilities cost above	\$0
	Equipment & supplies—\$200 per month	\$2,400
	Postage & copying—\$50 per month	\$600
	Travel	\$0
Program costs	Maintenance—\$6,000; upgrading habitat—\$12,000; animal care—20 animals @ \$3,200 each = \$64,000	\$82,000
Total expenses		\$175,000



Anti-Crime Organization

Mission	Our mission is to reduce youth violence in our community.
Programs	We provide counseling and rehabilitation programs for youth offenders. All participants are assigned a case worker. Case workers meet with participants each week to provide counseling. Participants also attend crime prevention programs at our youth center.

Revenue:

Source	Description	Amount
Individual donors	5 percent of total revenue	\$39,000
Major donors	None	\$0
Grants	Foundation grants—45 percent	\$351,000
Government funding	Federal, state, local government funding—30 percent	\$234,000
Earned income	Admission to special events—8 percent	\$62,400
In-kind support	12 percent of total revenue	\$93,600
Total revenues		\$780,000

Expenses:

Category	Item	Amount
Salaries	Wages and salaries—Agency manager (\$60,000); program managers (\$70,000) \$130,000	\$130,000
	Fringe benefits	\$26,000
Administrative costs	Rent & utilities	\$16,000
	Internet & telephone	\$1,780
	Equipment & supplies	\$2,600
	Postage & copying	\$3,900



	Travel	\$5,200
Program costs	Case worker salaries—\$325,000; fringe benefits—\$70,000; facility rental and utilities—\$150,000; insurance—\$12,000; printing—\$9,000; legal fees and direct assistance to clients—\$28,520	\$594,520
Total expenses		\$780,000

Human Rights Organization

Mission	Our mission is to protect human rights in countries throughout the world. We focus on promoting justice and legal reform.
Programs	Our organization runs three main programs. First, we develop publicity to raise awareness about human rights violations. Second, we organize campaigns to help free individuals who have been unfairly imprisoned. Third, we conduct research and publish research papers on human rights.

Revenue:

Source	Description	Amount
Individual donors	13 percent of total revenue	\$156,000
Major donors	35 percent of total revenue	\$420,000
Grants	27 percent of total revenue	\$324,000
Government funding	10 percent of total revenue	\$120,000
Earned income	6 percent of total revenue	\$72,000
In-kind support	9 percent of total revenue	\$108,000
Total revenues		\$1,200,000

Expenses:

Category	Item	Amount
Salaries	Wages and salaries	\$65,340
	Fringe benefits—22 percent of salaries	\$65,340
Administrative costs	Rent & utilities—Asia office rent (\$36,000); Asia office utilities (\$6,570); Washington office rent (\$24,430); Washington office utilities (\$3,000)	\$70,000
	Internet & telephone	\$6,500
	Equipment & supplies	\$13,000



	Postage & copying	\$8,160
	Travel	\$20,000
Program costs	Publicity program (20 percent)—\$240,000; freedom campaigns (30 percent)—\$360,000; research program (10 percent)—\$120,000	\$720,000
Total expenses		\$1,200,000

Environmental Protection Organization

Mission	Our mission is to educate youth about environmental issues. We focus on increasing youth efforts to protect the environment.
Programs	We operate educational programs in schools on the subject of how to protect the environment. These programs teach students how to preserve natural resources.

Revenue:

Source	Description	Amount
Individual donors	75 percent of total revenue	\$375,000
Major donors	None	\$0
Grants	20 percent of total revenue	\$100,000
Government funding	None	\$0
Earned income	None	\$0
In-kind support	5 percent of total revenue (includes \$12,000 per year in rent and utilities from parent organization)	\$25,000
Total revenues		\$500,000

Expenses:

Category	Item	Amount
Salaries	Wages and salaries—Executive director (\$40,000); administrative assistant (\$25,000)	\$65,000



	Fringe benefits—20 percent of salaries	\$13,000
Administrative costs	Rent & utilities—\$1,000 per month	\$12,000
	Internet & telephone—1 percent of total budget per year	\$5,000
	Equipment & supplies—1 percent of total budget per year (also covers postage, copying, and travel below)	\$5,000
	Postage & copying—Included in equipment budget above	\$0
	Travel—Included in equipment budget above	\$0
Program costs	20 school programs @ \$20,000 each	\$400,000
Total Revenues		\$500,000

