



CEF DECEMBER FY25 FINANCIAL DASHBOARD

Profit & Loss Statement

	Dec FY24	Dec FY25	Variance	FY24 YTD	FY25 YTD	Variance	FY25 Budget	Y/E Variance
Revenue	98,918	63,313	(35,605)	396,921	354,770	(42,151)	1,244,969	(890,199)
Expenses	108,752	97,845	(10,907)	616,171	544,392	(71,778)	1,244,894	(700,502)
Net Income from Ops	(\$9,834)	(\$34,533)	(24,699)	(\$219,250)	(\$189,622)	\$29,628	\$75	(189,697)
Gain/(Loss) on Investments	\$45,812	(\$50,169)	(\$95,981)	\$44,150	\$15,462	(\$28,688)	\$0	\$15,462
Strategic Initiative Expenses	0	0	\$0	0	0	\$0	\$0	\$0

Narrative:

Liabilities on balance sheet includes \$23K to ACD for shared expenses in December and \$142K for Scholarships payable.

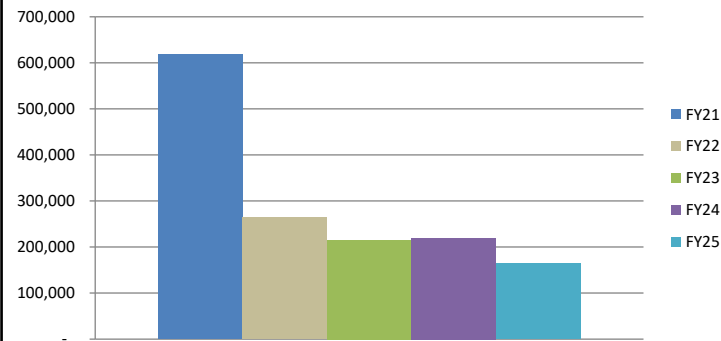
Balance Sheet 12/31/2024

Cash	\$105,655
Investments	\$1,045,176
Prepaid Insurance	\$12,201
Total Assets	\$1,163,031
Liabilities	\$197,546
Net Assets	\$965,485
Total Liabs & Net Assets	\$1,163,031

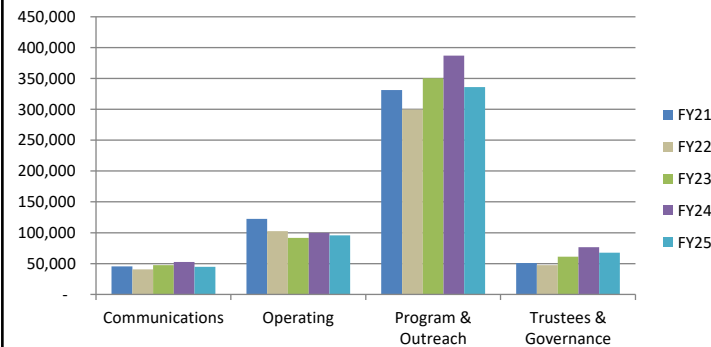
FY25 Investments

Beginning Balance 7/1/2024	\$1,158,545
Dividends/Interest	\$27,137
Unrealized Gains/(Loss)	\$15,462
Transfer to Operating Cash	(\$150,000)
Fees	(\$5,969)
Balance 12/31/2024	\$1,045,176

Contributions - YTD December



Expenses - YTD December



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Accrual Basis

Chemical Educational Foundation
Balance Sheet
As of December 31, 2024

	Dec 31, 24
ASSETS	
Current Assets	
Checking/Savings	
1011 · Wells Fargo Bank	105,654.54
1030 · Schwab Investments	1,181,619.37
1032 · Schwab Cash/MMF	-136,443.59
Total Checking/Savings	1,150,830.32
Other Current Assets	
1255 · Prepaid Other	12,200.94
Total Other Current Assets	12,200.94
Total Current Assets	1,163,031.26
TOTAL ASSETS	1,163,031.26
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2011 · Due to ACD	22,721.98
2015 · Accrued Leave	32,905.62
2030 · YBTC Scholarship Fund	141,918.22
Total Other Current Liabilities	197,545.82
Total Current Liabilities	197,545.82
Total Liabilities	197,545.82
Equity	
Net Assets - Unrestricted	1,727,971.79
Retained Earnings	-588,326.74
Net Income	-174,159.61
Total Equity	965,485.44
TOTAL LIABILITIES & EQUITY	1,163,031.26

Chemical Educational Foundation
Profit & Loss Prev Year Comparison
 July through December 2024

	Jul - Dec 24	Jul - Dec 23
Ordinary Income/Expense		
Income		
Contributions		
4010 · Contributions - Corporate	133,986.67	209,128.50
4017 · Contributions - Individual	30,647.14	10,923.21
Total Contributions	164,633.81	220,051.71
Other Revenue		
4805 · Investment Interest Income	27,136.51	26,869.18
Total Other Revenue	27,136.51	26,869.18
Program Revenue		
4500 · National Challenge Sponsorships	163,000.00	150,000.00
Total Program Revenue	163,000.00	150,000.00
Total Income	354,770.32	396,920.89
Expense		
Communications Expenses		
5100.02 · Electronic & Print Comm	2,057.29	1,617.88
5250.02 · Branding & Marketing Comm	1,330.00	2,626.00
5311.02 · Website	672.44	825.00
6050.02 · Depreciation	224.58	1,640.31
6060.02 · Occupancy	1,619.58	2,429.34
6910.02 · Association Management Database	714.98	697.20
7010.02 · Staff Support Services	36,342.01	41,054.44
7020.02 · NACD Admin Fee	1,800.00	1,800.00
Total Communications Expenses	44,760.88	52,690.17
Operating Expenses		
6010.00 · Organizational Development	1,335.00	759.82
6020.00 · Printing & Copying	107.81	268.99
6025.00 · Postage & Delivery	3,063.50	295.17
6030.00 · Telephone & Internet	3,376.12	3,390.46
6035.00 · Supplies	445.99	516.70
6038.00 · Repairs & Maintenance	8,083.50	7,602.34
6045.00 · Dues & Subscriptions	1,438.90	1,210.98
6050.00 · Depreciation	224.58	1,640.31
6060.00 · Occupancy	2,960.75	3,345.11
6235.00 · Equipment Rental	75.19	699.08
6910.00 · Association Management Database	714.98	697.20
7010.00 · Staff Support Services	36,342.01	41,054.43
7020.00 · NACD Admin Fee	1,800.00	1,800.00
7120.00 · Audit/Tax Prep	17,172.00	16,331.00
7130.00 · Professional Services	5,920.96	5,935.21

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Accrual Basis

Chemical Educational Foundation
Profit & Loss Prev Year Comparison
 July through December 2024

	Jul - Dec 24	Jul - Dec 23
7140.00 · Insurance	3,959.34	8,706.02
7200.00 · Bank Fees	2,664.98	2,145.01
7220.00 · Investment Advisory Fees	5,968.60	3,569.29
Total Operating Expenses	95,654.21	99,967.12
Program & Outreach Expenses		
6010.01 · YBTC Marketing	8,834.66	3,762.30
6050.01 · Depreciaton	1,572.29	11,482.00
6060.01 · Occupancy	11,336.94	17,005.38
6110.01 · YBTC Staff Travel	4,977.73	7,123.28
6130.01 · Program & Content Development	0.00	500.00
6150.01 · Events & Conferences	105.00	650.00
6152.01 · YBTC Community Partnerships	0.00	1,373.42
6160.01 · YBTC Essential Elements	0.00	588.50
6163.01 · Volunteer Management/Support	4,747.35	3,677.70
6170.01 · YBTC Activity Guides	0.00	1,400.00
6175.01 · YBTC Challenge (General)	21,099.69	32,514.97
6176.01 · National Challenge Expenses	3,154.56	2,089.98
6177.01 · Challenge Auction Expenses	8,340.00	0.00
6910.01 · Association Management Database	5,004.86	4,880.40
7010.01 · Staff Support Services	254,394.09	287,380.98
7020.01 · NACD Admin Fee	12,600.00	12,600.00
Total Program & Outreach Expenses	336,167.17	387,028.91
Trustees/Governance Expenses		
5217.04 · Fundraising & Exec Dir Travel	12,875.36	18,389.48
5400.04 · Board Meetings	9,233.63	10,473.55
5420.04 · Solicitation Registration Fees	5,000.00	0.00
6050.04 · Depreciation	224.58	1,640.31
6060.04 · Occupancy	1,619.58	2,429.34
6910.04 · Association Management Database	714.98	697.20
7010.04 · Staff Support Services	36,341.97	41,054.42
7020.04 · NACD Admin Fee	1,800.00	1,800.00
Total Trustees/Governance Expenses	67,810.10	76,484.30
Total Expense	544,392.36	616,170.50
Net Ordinary Income	-189,622.04	-219,249.61

Chemical Educational Foundation
Profit & Loss Prev Year Comparison
July through December 2024

	Jul - Dec 24	Jul - Dec 23
Other Income/Expense		
Other Income		
4807.00 · Gain (Loss) on Investments	15,462.43	44,150.47
Total Other Income	15,462.43	44,150.47
Net Other Income	15,462.43	44,150.47
Net Income	-174,159.61	-175,099.14

CEF FY25 BUDGET SUMMARY

Pg # for Detail			FY23 Actuals	FY24 Budget	FY24 Actuals	FY25 Budget
	<u>Acct. #</u>	<u>Account Title</u>				
3	CONTRIBUTIONS					
	4010-00	Contributions-Corporate/Foundation	580,132	625,000	617,769	617,769
	4017-00	Contributions-Individual	32,059	30,000	17,925	30,000
	4050-00	Contributions-In Kind	21,906	0	0	0
	TOTAL CONTRIBUTION REVENUE		634,097	655,000	635,693	647,769
4	PROGRAM					
	4500-00	National Challenge Sponsorships	521,240	650,000	485,189	522,000
	4300-00	Fundraisers-Auctions	0	0	34,335	34,000
	4525-00	National Challenge Registration Revenue	1,051	250	3,641	1,200
	TOTAL PROGRAM REVENUE		522,291	650,250	523,165	557,200
5	OTHER REVENUE					
	4805-00	Investment Interest/Dividends	41,126	40,000	41,932	40,000
	TOTAL OTHER REVENUE		41,126	40,000	41,932	40,000
	TOTAL REVENUE		1,197,514	1,345,250	1,200,790	1,244,969
6	COMMUNICATIONS EXPENSES					
	5100-02	Electronic & Print Communications	6,052	3,000	3,662	2,500
	5250-02	Branding & Marketing Communications	687	1,000	4,481	2,766
	5311-02	Website	2,625	4,000	3,296	3,000
	6050-02	Depreciation	3,458	3,280	3,291	420
	6060-02	Occupancy	4,859	5,139	5,244	3,239
	6910-02	Association Database	1,195	1,195	1,198	1,195
	7010-02	Staff Support Services	81,143	81,289	87,413	74,308
	7020-02	ACD Administrative Fee	3,300	3,600	3,600	3,600
	TOTAL COMMUNICATIONS EXPENSES		103,319	102,503	112,185	91,028
7	OPERATING EXPENSES					
	6010-00	Organizational Development	1,376	3,530	8,684	3,000
	6020-00	Printing & Copying	537	1,288	570	750
	6025-00	Postage & Delivery	940	1,500	729	1,000
	6030-00	Telephone, Internet	7,006	7,644	7,654	6,444
	6035-00	Supplies	2,465	3,440	1,961	2,000
	6038-00	Repair & Maintenance	12,126	15,009	14,757	15,832
	6045-00	Dues & Subscriptions	2,899	3,000	1,632	96
	6046-00	Professional Development	0	0	0	0
	6050-00	Depreciation	3,458	3,280	3,291	420
	6060-00	Occupancy	7,698	6,699	5,281	3,239
	6235-00	Equipment Rental	1,373	1,200	1,302	0
	6910-00	Association Database	1,195	1,195	1,198	1,195
	7010-00	Staff Support Services	81,143	81,289	87,413	74,308
	7020-00	ACD Administrative Fee	3,300	3,600	3,600	3,600
	7085-00	Employment Fees	0	0	0	0
	7120-00	Audit/Tax Preparation	15,892	16,000	16,331	16,000
	7130-00	Professional Services	22,801	24,000	22,839	25,000
	7140-00	Insurance	7,890	8,618	13,881	9,981
	7200-00	Bank Fees	3,768	3,750	4,276	3,800
	7220-00	Investment Advisory Fees	6,717	8,000	11,461	8,000
	7230-00	Property taxes	1,160	1,250	3	1,250

CEF FY25 BUDGET SUMMARY

Pg # for			FY23	FY24	FY24	FY25
			Actuals	Budget	Actuals	Budget
	TOTAL OPERATING EXPENSES		183,744	194,292	206,865	175,915
8 - 9	PROGRAM & OUTREACH EXPENSES					
	6010-01 YBTC Marketing		10,367	15,000	6,696	36,355
	6050-01 Depreciation		24,209	22,960	23,036	2,940
	6060-01 Occupancy		34,011	35,971	36,709	22,674
	6150-01 Events & Conferences		256	5,000	650	0
	6160-01 YBTC Essential Elements		662	1,000	3,182	0
	6163-01 Volunteer Management/Support		7,131	8,000	7,056	7,000
	6152-01 YBTC Community Partnerships		18,659	10,000	4,477	0
	6130-01 Program & Content Development		1,194	1,500	500	0
	6170-01 YBTC Activity Guides		0	4,000	1,400	0
	6110-01 YBTC Staff Travel		9,220	8,000	11,160	5,000
	6175-01 YBTC Challenge (General)*		57,196	25,000	42,144	27,000
	6176-01 National Challenge		166,629	175,000	224,451	181,000
	6177-01 Challenge Auction Expenses		0	0	19,191	19,000
	6910-01 Association Database		8,366	8,366	8,384	8,366
	7010-01 Staff Support Services		568,002	569,021	611,894	520,154
	7020-01 ACD Administrative Fee		23,100	25,200	25,200	25,200
	TOTAL PROGRAM & OUTREACH		929,002	914,018	1,026,131	854,689
10	FUNDRAISING & GOVERNANCE EXPENSES					
	5217-04 Fundraising & Executive Director Travel		35,805	20,000	33,827	22,500
	5400-04 Board of Trustees Meetings		10,903	8,500	10,474	6,000
	5420-04 Solicitation Registration Fees		10,792	11,000	11,792	12,000
	6050-04 Depreciation		3,458	3,280	3,291	420
	6060-04 Occupancy		4,859	5,139	5,244	3,239
	6910-04 Association Database		1,195	1,195	1,198	1,195
	7010-04 Staff Support Services		81,143	81,289	87,413	74,308
	7020-04 ACD Administrative Fee		3,300	3,600	3,600	3,600
	TOTAL GOVERNANCE EXPENSES		151,455	134,003	156,839	123,262
	TOTAL EXPENSES		1,367,520	1,344,816	1,502,020	1,244,893
	OPERATING NET REVENUE		(170,006)	434	(301,230)	76
11	INVESTMENT INCOME					
	4807-00 Investments Gain/Loss		64,413	0	89,143	0
	TOTAL INVESTMENT UNREALIZED GAIN/LOSS		64,413	0	89,143	0
12	STRATEGIC INITIATIVES EXPENSES					
	6105-00 Strategic Initiatives Expenses		0	0	0	0
	TOTAL STRATEGIC INITIATIVES FUND		0	0	0	0
	TOTAL NET REVENUE		(105,593)	434	(212,086)	76