

# NKTA SAMPLE BUDGET

Income				
400	Trail Pass-Life			
401	Trail Pass-Season			
402	Trail Pass-Retail			
403	Trail Pass-Program			
404	Trail Pass-Wholesale			
405	Membership			
410	Donations			
412	Promotion-Fundraiser			
424	Race-Triathlon			
425	Race-Bike			
426	Race-Run			
427	Race-Other			
428	Race-Sponsors/Advertisers			
429	Race-MT Bike Sponsors/Advertisers			
430	Map Sponsors			
432	Trail Run Sponsors			
434	2%-additional			
435	2% - Advertising Tax			
440	Trails Publication Ads			
441	Internet Ads			
442	Guide Ads			
450	Grants			
451	Trail Wage Reimbursement			
499	Partnered Events			
500	Sale of Equipment			
	<b>Total Income</b>			
	<b>Cost of Sales</b>			
	<b>Operating Payroll</b>			
600	Executive Director			
602	Executive Director Bonus			
605	Business Manager			
607	Events Director			
610	Equipment Maintenance			
618	Trail			
619	Development Director			
620	Trail Maintenance			
630	Grooming			
665	Payroll-Other			
670	Health Insurance			
680	L & I			
681	Payroll Taxes-FICA			
684	Unemployment Insurance			
687	Retirement			
	<b>Total Operating Payroll</b>			
	<b>Operating Expenses</b>			
700	Adv - 1-800 Line			
701	Adv-Display Ads			
702	Adv-Bulk Mail Fee			
703	Adv-Trade Shows			
704	Adv-Internet			
705	Adv-Radio/TV Ads			
708	Adv-Trails Production			
709	Adv-Guide Production			
711	Adv-Event Advertising			
712	Adv-Telephone			
713	Adv-Trail Maps			
714	Adv-Operating Supplies			
715	Race Events-Bike			
716	Race Events-Run			
718	Race Events-Triathlon			

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720	Race Events-Other			
721	Fundraising Promotions			
722	R&M Bridges			
725	R&M Equipment Repairs			
726	R&M Equip Maint Groomers			
729	R&M Fuel			
732	R&M Trail Maint Patrol			
733	R&M Trailheads			
734	R&M Signs			
735	R&M Radios			
736	R&M Trail Maint Mileage			
737	R&M Trail Improvements			
738	Trail Truck Expenses			
739	Mechanic Truck Expenses			
740	Motor Home Expenses			
748	Accounting			
749	Professional Fees			
755	Dues & Subscriptions			
756	Grant Expenses			
760	Insurance-Events			
761	Insurance-Equip Policy			
762	Insurance-Office			
763	Insurance-Liability			
764	Insurance - Trail Bldgs			
765	Insurance- D.&O.			
770	Interest Expense			
785	Lease-Equip			
790	Licenses			
796	Leasehold Excise Tax			
797	Personal Property Tax			
800	Office Supplies			
801	Office Cleaning			
806	Operating Supplies			
808	B & O Tax			
809	Excise Tax			
810	Permits			
815	Postage			
816	Credit Card Expense			
835	Rent Office			
836	Rent Storage / Equipment			
838	Service Charges			
839	Service Awards			
862	Seminars & Conventions			
863	T&E-Meals			
864	T&E-Lodging			
865	T&E-Transportation			
890	Utilities:garbage			
891	Utilities:G/E/W/S			
900	Depreciation			
901	Amortization			
950	Income Taxes			
955	Penalties			
960	Partnered Events			
970	Capital Equipment			
975	Capital Projects			
980	Miscellaneous Expenses			
	<b>Total Operating Expenses</b>			
	<b>P &amp; L Net Income (Loss)</b>			
	<b>Loan Principle Payments</b>			
	<b>BALANCE</b>			