

End of Year Financial Statements

PERIOD ENDING

December 31, 2017
1Q17, 2Q17, 3Q17, 4Q17

CEA-HOW Inc.®
World Service Office



CEA-HOW World Service Office
Balance Sheet
As of December 31, 2017

	Dec 31, 17
ASSETS	
Current Assets	
Checking/Savings	
101 - WF Business Checking A/C...3620	4,180.65
102 - WF Saving HYield-5530-over/sho	
102.1 - Prudent Reserve per Policy	58,014.16
102.2 Convention Fund	
Early Bird Pymt Plan	5,967.94
102.2 Convention Fund - Other	9,328.95
Total 102.2 Convention Fund	15,296.89
102 - WF Saving HYield-5530-over/sho - Other	(5,227.97)
Total 102 - WF Saving HYield-5530-over/sho	68,083.08
103 - PayPal Online Savings Account	2,535.09
105 - PayPal Convention Account	126.43
Total Checking/Savings	74,925.25
Accounts Receivable	
130 - Accounts Receivable	10,108.84
Total Accounts Receivable	10,108.84
Other Current Assets	
140 - Literature Inventory	5,599.54
142 - Specialty Items Inventory	20.00
Total Other Current Assets	5,619.54
Total Current Assets	90,653.63
Other Assets	
120 - Prepaid Rent & Security Deposit	1,600.00
115 - Prepaid Conference & Convention	1,000.00
Total Other Assets	2,600.00
TOTAL ASSETS	93,253.63
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 - Accounts Payable	107.36
Total Accounts Payable	107.36
Credit Cards	
220 - Wells Fargo Visa A/C	(9.01)
226 - - Stamps.com Account	84.16
Total Credit Cards	75.15

CEA-HOW World Service Office
Balance Sheet
As of December 31, 2017

	<u>Dec 31, 17</u>
Other Current Liabilities	
230 · Federal Payroll Liabilities	2,752.77
235 · State Payroll Liabilities	226.83
237 · Worker's Compensation Insurance	222.76
250 · Sales Tax Payable	312.63
315 · Conference&Convention Accrued	
315.4 · Early Bird Pymt Plan - 4	1,739.98
315.3 · Early Bird Pymt Plan - 3	1,734.53
315.2 · Early Bird Pymt Plan - 2	6,122.70
315.1 · Early Bird Pymt Plan - 1	7,631.93
Total 315 · Conference&Convention Accrued	<u>17,229.14</u>
Total Other Current Liabilities	<u>20,744.13</u>
Total Current Liabilities	<u>20,926.64</u>
Total Liabilities	<u>20,926.64</u>
Equity	
302 · Retained Earnings	77,983.73
Net Income	(5,656.74)
Total Equity	<u>72,326.99</u>
TOTAL LIABILITIES & EQUITY	<u>93,253.63</u>

CEA-HOW World Service Office
Yearly Profit & Loss by Quarter
January through December 2017

	<u>Jan - Mar 17</u>	<u>Apr - Jun 17</u>	<u>Jul - Sep 17</u>	<u>Oct - Dec 17</u>	<u>TOTAL</u>
Income					
400 · Contributions Income					
400.1 · Intergroup	7,936.90	14,071.22	6,497.16	8,657.08	37,162.36
400.2 · Area	1,373.00	0.00	500.00	500.00	2,373.00
400.3 · General Gratitude - Individual	447.00	280.10	1,431.63	381.57	2,540.30
400.4 · Online Recurring	1,019.00	1,188.00	806.00	875.00	3,888.00
400.5 · Gratitude Month	6,749.68	120.90	0.00	2,405.00	9,275.58
Total 400 · Contributions Income	<u>17,525.58</u>	<u>15,660.22</u>	<u>9,234.79</u>	<u>12,818.65</u>	<u>55,239.24</u>
402 · Literature					
402.1 · English Literature	5,869.27	4,784.71	7,253.19	3,411.49	21,318.66
402.2 · Spanish Literature	791.19	226.50	1,583.40	738.75	3,339.84
Total 402 · Literature	<u>6,660.46</u>	<u>5,011.21</u>	<u>8,836.59</u>	<u>4,150.24</u>	<u>24,658.50</u>
406 · Shipping Income	583.79	554.20	543.84	432.80	2,114.63
415 · Convention Income					
415.3 · Convention Registrations	25.95	617.00	14,268.41	0.00	14,911.36
415.1 · Food and Beverage	0.00	0.00	20,035.00	0.00	20,035.00
415.2 · Convention Committee	0.00	0.00	4,068.22	0.00	4,068.22
Total 415 · Convention Income	<u>25.95</u>	<u>617.00</u>	<u>38,371.63</u>	<u>0.00</u>	<u>39,014.58</u>
416 · Conference Income					
416.1 · Delegate Registration	0.00	0.00	4,000.00	0.00	4,000.00
Total 416 · Conference Income	<u>0.00</u>	<u>0.00</u>	<u>4,000.00</u>	<u>0.00</u>	<u>4,000.00</u>
450 · Interest Income	9.93	10.95	11.05	10.63	42.56
Total Income	<u>24,805.71</u>	<u>21,853.58</u>	<u>60,997.90</u>	<u>17,412.32</u>	<u>125,069.51</u>
Cost of Goods Sold					
500 · Purchase of Literature	2,018.28	1,350.66	2,684.88	1,282.96	7,336.78
503 · Discounts & Allowances	0.00	25.00	1.50	9.58	36.08
Total COGS	<u>2,018.28</u>	<u>1,375.66</u>	<u>2,686.38</u>	<u>1,292.54</u>	<u>7,372.86</u>
Gross Profit	<u>22,787.43</u>	<u>20,477.92</u>	<u>58,311.52</u>	<u>16,119.78</u>	<u>117,696.65</u>
Expense					
755 · Areas Assistance	0.00	500.00	0.00	0.00	500.00
705 · WSO Board Travel/Hotel					
705.1 · Convention Registration / Meals	0.00	2,582.28	0.00	0.00	2,582.28
705.2 · Airfare - Auto Mileage	0.00	0.00	2,407.95	0.00	2,407.95
705.3 · Hotel	0.00	0.00	2,262.37	0.00	2,262.37
Total 705 · WSO Board Travel/Hotel	<u>0.00</u>	<u>2,582.28</u>	<u>4,670.32</u>	<u>0.00</u>	<u>7,252.60</u>
706 · Web Hosting Expenses	156.39	482.00	15.99	0.00	654.38
708 · Convention Expense					
708.1 · Production Cost	32.70	1,358.21	4,513.05	0.00	5,903.96
708.2 · Food and Beverage	0.00	0.00	20,045.48	0.00	20,045.48
708.3 · Convention Committee	0.00	430.38	3,432.85	0.00	3,863.23
Total 708 · Convention Expense	<u>32.70</u>	<u>1,788.59</u>	<u>27,991.38</u>	<u>0.00</u>	<u>29,812.67</u>

CEA-HOW World Service Office
Yearly Profit & Loss by Quarter
January through December 2017

	<u>Jan - Mar 17</u>	<u>Apr - Jun 17</u>	<u>Jul - Sep 17</u>	<u>Oct - Dec 17</u>	<u>TOTAL</u>
709 · Conference Expense	0.00	430.38	8,118.53	0.00	8,548.91
802 · Shipping Expense					
802.1 · Intergroup	372.55	486.94	292.87	94.88	1,247.24
Total 802 · Shipping Expense	<u>372.55</u>	<u>486.94</u>	<u>292.87</u>	<u>94.88</u>	<u>1,247.24</u>
902 · Rent	2,646.00	2,778.30	2,778.30	2,778.30	10,980.90
903 · Janitorial Services	150.00	150.00	150.00	150.00	600.00
904 · Bank Service Charges	47.50	48.00	59.00	62.00	216.50
905 · Merchant Fees (PayPal)	239.95	203.60	176.15	163.38	783.08
906 · Employee Expenses					
906.1 · Payroll Expenses	10,315.01	12,875.01	12,250.01	13,075.01	48,515.04
906.2 · P/R tax Expense	1,263.60	1,061.60	903.97	1,000.24	4,229.41
906.8 · Worker's Compensation Insuran	431.24	68.79	60.19	70.51	630.73
Total 906 · Employee Expenses	<u>12,009.85</u>	<u>14,005.40</u>	<u>13,214.17</u>	<u>14,145.76</u>	<u>53,375.18</u>
908 · Office Supplies & Expenses	101.54	339.24	848.28	819.90	2,108.96
910 · Insurance	0.00	1,419.00	0.00	1,162.00	2,581.00
915 · Telephone	555.61	506.31	526.75	753.93	2,342.60
917 · Tax and Filing Fees	0.00	0.00	0.00	80.00	80.00
930 · Professional and Legal Fees					
934 · Webmaster Developer	800.00	300.00	300.00	300.00	1,700.00
932 · Accounting Fees	0.00	0.00	0.00	500.00	500.00
Total 930 · Professional and Legal Fees	<u>800.00</u>	<u>300.00</u>	<u>300.00</u>	<u>800.00</u>	<u>2,200.00</u>
940 · Postage	37.51	12.69	10.89	8.28	69.37
Total Expense	<u>17,149.60</u>	<u>26,032.73</u>	<u>59,152.63</u>	<u>21,018.43</u>	<u>123,353.39</u>
Net Income	<u>5,637.83</u>	<u>(5,554.81)</u>	<u>(841.11)</u>	<u>(4,898.65)</u>	<u>(5,656.74)</u>

CEA-HOW World Service Office
Yearly Contributions by Intergroup
January through December 2017

	<u>Jan - Mar 17</u>	<u>Apr - Jun 17</u>	<u>Jul - Sep 17</u>	<u>Oct - Dec 17</u>	<u>TOTAL</u>
60000 - RETAIL LITERATURE FROM PAYPAL	0.00	0.00	0.00	0.57	0.57
70000 - GRATITUDE MONTH PAYPAL	2,411.11	25.00	0.00	1,305.00	3,741.11
70010 - GRATITUDE MONTH CHECK	4,405.57	0.00	0.00	1,100.00	5,505.57
70015 - PAYPAL INDIVIDUAL RECURRING DONA	919.00	874.00	771.00	915.00	3,479.00
70020 - PAYPAL GENERAL GRATITUDE DONATION	347.00	549.10	1,374.60	230.00	2,500.70
70030 - INDIVIDUAL DONATIONS CHECK	200.00	20.00	62.00	111.00	393.00
80001 - AREA 1	1,373.00	0.00	0.00	0.00	1,373.00
80002 - AREA 2	0.00	0.00	500.00	0.00	500.00
80010 - AREA 10	0.00	0.00	0.00	500.00	500.00
90099 - SOUTHERN CALIFORNIA INTERGROUP	922.90	1,369.60	1,276.76	1,312.92	4,882.18
90101 - CEA-HOW SAN DIEGO COUNTY IG	183.30	211.25	186.29	185.60	766.44
90102 - NW CEA HOW INTERGROUP	0.00	0.00	0.00	0.00	0.00
90104 - CEA-HOW LAS VEGAS INTERGROUP	228.84	442.21	326.14	243.83	1,241.02
90106 - S. FLORIDA INTERGROUP CEA-HOW	0.00	0.00	0.00	0.00	0.00
90110 - CEA HOW MEXICO INTERGROUP	0.00	500.00	0.00	0.00	500.00
90115 - CEA HOW OF GREATER NEW YORK IG	46.80	109.35	0.00	17.73	173.88
90117 - PUGET SOUND CEA-HOW	0.00	50.00	0.00	0.00	50.00
90119 - DALLAS FORT WORTH IG CEA HOW	185.57	412.05	175.34	0.00	772.96
90122 - MICHIANA INTERGROUP	48.00	79.67	91.00	48.00	266.67
90123 - CEA HOW SAN FERNANDO VALLEY IG	975.91	756.28	665.18	782.20	3,179.57
90125 - NORTH TEXAS INTERGROUP	35.00	0.00	0.00	0.00	35.00
90126 - CEA HOW OKLAHOMA INTERGROUP	40.80	0.00	72.38	58.80	171.98
90130 - RIO RECOVERY OF NEW MEXICO IG	410.47	39.11	245.79	0.00	695.37
90134 - SAN BERNARDINO/RIVERSIDE COUNTIES	286.67	0.00	313.60	80.00	680.27
90135 - PENNSYLVANIA INTERGROUP	0.00	0.00	0.00	0.00	0.00
90136 - TIDEWATER VIRGINIA INTERGROUP	0.00	35.00	26.00	0.00	61.00
90137 - NO. CA CENTRAL COASTAL INTERGROUP	83.70	27.00	60.25	54.67	225.62
90139 - CEA HOW LOS ANGELES INTERGROUP	827.12	5,231.33	698.67	629.95	7,387.07
90140 - CEA HOW PHONE BRIDGE INTERGROUP	2,981.48	4,173.87	1,710.94	5,041.22	13,907.51
90141 - GREAT LAKES CEA-HOW INTERGROUP	0.00	0.00	0.00	0.00	0.00
90142 - CEA-HOW NORTHERN COLORADO IG	522.58	250.69	44.70	77.10	895.07
90144 - SPANISH PHONE BRIDGE INTERGROUP	60.56	76.27	42.81	46.20	225.84
90145 - UTAH CEA-HOW INTERGROUP	0.00	348.44	446.31	0.00	794.75
90146 - BUGAMBILIAS GUANAJUATO	0.00	80.00	85.00	0.00	165.00
90148 - ARIZONA CEA-HOW INTERGROUP	30.00	0.00	30.00	78.86	138.86
TOTAL	<u><u>17,525.38</u></u>	<u><u>15,660.22</u></u>	<u><u>9,204.76</u></u>	<u><u>12,818.65</u></u>	<u><u>55,209.01</u></u>

CEA-HOW World Service Office
Yearly Purchases by Intergroup
 January through December 2017

	<u>Jan - Mar 17</u>	<u>Apr - Jun 17</u>	<u>Jul - Sep 17</u>	<u>Oct - Dec 17</u>	<u>TOTAL</u>
10001 - UNAFFILIATED GROUPS	7.50	39.25	53.50	0.00	100.25
60000 - RETAIL LITERATURE FROM PAYPAL	1,166.21	1,204.09	1,212.01	842.26	4,424.57
60060 - RETAIL LITERATURE FROM CONVENTION	0.00	0.00	2,256.15	0.00	2,256.15
90099 - SOUTHERN CALIFORNIA INTERGROUP	1,277.25	191.95	1,146.00	391.25	3,006.45
90101 - CEA-HOW SAN DIEGO COUNTY IG	0.00	100.00	20.00	0.00	120.00
90102 - NW CEA HOW INTERGROUP	35.50	0.00	0.00	0.00	35.50
90104 - CEA-HOW LAS VEGAS INTERGROUP	360.00	165.50	225.50	0.00	751.00
90106 - S. FLORIDA INTERGROUP CEA-HOW	0.00	0.00	0.00	0.00	0.00
90110 - CEA HOW MEXICO INTERGROUP	0.00	0.00	336.50	250.00	586.50
90115 - CEA HOW OF GREATER NEW YORK IG	105.25	132.50	298.50	0.00	536.25
90117 - PUGET SOUND CEA-HOW	26.25	0.00	45.75	28.50	100.50
90119 - DALLAS FORT WORTH IG CEA HOW	380.25	0.00	565.25	0.00	945.50
90122 - MICHIANA INTERGROUP	0.00	0.00	0.00	0.00	0.00
90123 - CEA HOW SAN FERNANDO VALLEY IG	980.75	210.00	808.75	915.00	2,914.50
90125 - NORTH TEXAS INTERGROUP	0.00	0.00	0.00	0.00	0.00
90126 - CEA HOW OKLAHOMA INTERGROUP	0.00	0.00	0.00	0.00	0.00
90130 - RIO RECOVERY OF NEW MEXICO IG	0.00	0.00	0.00	71.75	71.75
90134 - SAN BERNARDINO/RIVERSIDE COUNTIES	610.25	0.00	258.00	0.00	868.25
90135 - PENNSYLVANIA INTERGROUP	0.00	0.00	0.00	0.00	0.00
90136 - TIDEWATER VIRGINIA INTERGROUP	0.00	0.00	0.00	0.00	0.00
90137 - NO. CA CENTRAL COASTAL INTERGROUP	0.00	0.00	45.75	0.00	45.75
90139 - CEA HOW LOS ANGELES INTERGROUP	848.56	763.17	387.43	564.98	2,564.14
90140 - CEA HOW PHONE BRIDGE INTERGROUP	606.00	531.75	598.50	559.25	2,295.50
90141 - GREAT LAKES CEA-HOW INTERGROUP	0.00	0.00	0.00	75.00	75.00
90142 - CEA-HOW NORTHERN COLORADO IG	0.00	479.25	0.00	0.00	479.25
90144 - SPANISH PHONE BRIDGE INTERGROUP	0.00	0.00	0.00	279.00	279.00
90145 - UTAH CEA-HOW INTERGROUP	138.00	778.75	454.00	133.25	1,504.00
90146 - BUGAMBILIAS GUANAJUATO	118.69	90.50	125.00	0.00	334.19
90148 - ARIZONA CEA-HOW INTERGROUP	0.00	324.50	0.00	40.00	364.50
TOTAL	<u><u>6,660.46</u></u>	<u><u>5,011.21</u></u>	<u><u>8,836.59</u></u>	<u><u>4,150.24</u></u>	<u><u>24,658.50</u></u>