

NABA Financial Summary: Results of the Mountain Brewers Beer Fest and North American Beer Awards

Awards to 501c Charities

Beneficiary	2009		2009		Change		2008		Change		
	Projected	% of Total	Budgeted	Relative to Budget	\$	%	Actual	Relative to 2008	\$	%	
Breaking Boundaries	28,286	45%	40,242	(11,956)		-30%	42,521	(14,235)		-33%	Note that award structure changed in 2009
Snake River Animal Shelter	6,692	11%	7,733	(1,041)		-13%	0	6,692		NA	
Crimestoppers Gate	1,000	2%	1,161	(161)		-14%	0	1,000		NA	
Camp Discovery Gate Gate	1,830	3%	3,578	(1,747)		-49%	2,658	(827)		-31%	Changed from 10% to 5% to better reflect division of duties Program net not included in partner calcs
Crimestoppers Program	2,350	4%	2,705	(355)		-13%	2,903	(553)		-19%	
BCSAR	1,000	2%	1,000	0		0%	1,000	0		0%	Fixed contract expensed for partner calcs
Wrestlers	1,200	2%	1,000	200		20%	1,000	200		20%	Fixed contract expensed for partner calcs
NABA	19,938	32%	21,437	(1,498)		-7%	14,366	5,572		39%	\$5,491.11 from Fest + \$13,703.73 NABA Comp run entirely by NABA staff
Total to 501c3s	62,297	100%	78,856	(16,559)		-21%	64,448	(2,151)		-3%	

Bottom Line: Off 3% in charitable benefits over last year, but remarkable for rain and economy. NABA and Breaking Boundaries stuck to budgets very well overall despite growth in some key expenses

Fest Net Breakdown

Net Revenue Category	2009		2009		Change		2008		Change		Growth Projected by Budgets of Expenses & Revenues
	Projected	% of Total	Budgeted	Relative to Budget	\$	%	Actual	Relative to 2008	\$	%	
Base Event	35,735	81%	49,889	(14,153)		-28%	41,096	(5,361)		-13%	21% Historic growth rate
Raffle	4,796	11%	5,787	(992)		-17%	4,604	192		4%	26% Had projected growth with tix sales
Auction	2,640	6%	5,826	(3,186)		-55%	6,043	(3,403)		-56%	-4%
T-Shirts	872	2%	1,664	(792)		-48%	1,765	(893)		-51%	-6%
Hats/Novelties	0	0%	0	0		NA	(357)	357		NA	NA
<i>Subtotal of Partner Nets</i>	<i>8,308</i>	<i>19%</i>	<i>13,278</i>	<i>(4,970)</i>		<i>-37%</i>	<i>12,055</i>	<i>(3,747)</i>		<i>-31%</i>	<i>10% Large growth projected due to revenue growth to match tix revenue coupled with significant reduction in expenses</i>
Total Net Revenues	44,043		63,166	(19,123)		-30%	53,151	(9,108)		-17%	19% New record net from growth strongly beyond tix price increase
Base Event Net/Gross	48%		55%				52%				Expenses did rise (in all of economy), but base net/gross improved
Partner Net/Gross	81%		78%				74%				Note NABA chose to sell badges. Partner net/gross would have been 79% in 2008.
Overall Net/Gross	52%		59%				55%				

Program Net Revenue

Program Ad Sales Cash Net	2009		2009		Change		2008		Change		
	Projected	Budgeted	Relative to Budget	\$	%	Actual	Relative to 2008	\$	%		
Program Ad Sales Cash Net	2,350	2,705	(355)		-13%	2,903	(553)		-19%	Budgeted net assumed flat sales, expenses increasing by 5%	

Competition Net Revenue

Notes: 1) Judge Room Reimb requests at 171% of projected so far, but hope to see more; 2) Ads remain a choice

NABA Competition Net	2009		2009		Change		2008		Change		
	Projected	Budgeted	Relative to Budget	\$	%	Actual	Relative to 2008	\$	%		
NABA Competition Net	13,704	5,246	8,458		161%	7,937	5,767		73%	Some uncertainty remains due to no reimbursement to Robin	

Fest Expense Breakdown

Expense Category	2009		2009			2008			Category Includes Subcategories Growth Budgeted
	Projected	% of Total	Budgeted	Change Relative to Budget \$ %	Actual	Change Relative to 2008 \$ %	%		
Site	16,607	41%	16,351	256 2%	15,672	935 6%	6%	4% Tents, 501 Labor, City, Fest Clean-Up, Table Rental & Repair, Truck Rental	
Logistics	7,450	18%	6,303	1,147 18%	5,705	1,745 31%	31%	10% Shuttle Busses, Ice, PortaPots, Gas, Other Expendables	
Printing	814	2%	679	135 20%	647	168 26%	26%	5% Posters, Tix, Flyers, Other Printing	
Security	4,404	11%	5,072	(668) -13%	4,416	(12) 0%	0%	15% Staff, Police T-Shirts, EMT/Safety Services	
Music	700	2%	1,125	(425) -38%	1,100	(400) -36%	-36%	2% Bands, PA System, Hotel	
Advertising	1,845	5%	1,881	(36) -2%	1,700	145 9%	9%	11% Ads & Billboards, Fest Brewery Mailings, Fest Brewery Phone Calls, Tix Outlet Coordination	
General Admin, incl Sales Tax	6,750	17%	7,987	(1,237) -15%	7,930	(1,181) -15%	-15%	1% Staff T-Shirts, NSF Checks, Permits/Licenses, Insurance, Sales & Use Tax, Other Reimb	
Staff Food	300	1%	1,437	(1,137) -79%	1,374	(1,074) -78%	-78%	5% Mtg Food, Volunteer Party & Meals	
Subtotal of Base Event Expenses	38,869	95%	40,834	(1,965) -5%	38,544	325 1%	1%	6% Significant increases expected for tents and shuttle buses	
T-Shirts for Sale	1,940	5%	1,972	(32) -2%	1,878	62 3%	3%	5% Recall that sales tax scales with income -- so it grows in a good year	
Hats/Novelties for Sale	0	0%	0	0 NA	0	0 NA	NA	NA	
Raffle Admin	0	0%	211	(211) -100%	211	(211) -100%	-100%	0%	
Auction Admin	0	0%	1,245	(1,245) -100%	1,245	(1,245) -100%	-100%	0% Auction item purchases assumed limited to coolers in budget	
Subtotal of Partner Expenses	1,940	5%	3,428	(1,488) -43%	4,174	(2,234) -54%	-54%	-18%	
Total Expenses	40,809		44,262	(3,453) -8%	42,718	(1,909) -4%	-4%	4% Overall growth budgeted based on sum of individual categories	

Fest Gross Revenue Breakdown

Revenue Category	2009		2009			2008			Growth Budgeted
	Projected	% of Total	Budgeted	Change Relative to Budget \$ %	Actual	Change Relative to 2008 \$ %	%		
Internet Ticket Sales	17,116	20%	18,951	(1,835) -10%	18,951	(1,835) -10%	-10%	0%	
Other Advance Tickets	33,105	39%	38,778	(5,673) -15%	32,668	437 1%	1%	19%	
Gate Tickets	21,885	26%	28,304	(6,419) -23%	25,731	(3,846) -15%	-15%	10%	
Subtotal of Tix Gross Revenue	72,106	85%	86,033	(13,927) -16%	77,350	(5,244) -7%	-7%	11% Note price increased 20%, so real sales growth is the portion above 20% (still strong)	
Food Vendors	2,400	3%	2,400	0 0%	2,000	400 20%	20%	20%	
Pocyt Shuttle Bus Tix	300	0%	290	10 3%	290	10 3%	3%	0%	
Item Cash Sponsorships	0	0%	2,000	(2,000) -100%	0	0 NA	NA	NA Large budget due to hope for Corona Cruiser Sponsor, which did not happen	
Subtotal of Base Event Gross	74,806	88%	90,723	(15,917) -18%	79,640	(4,834) -6%	-6%	14%	
T-Shirts	2,812	3%	3,643	(831) -23%	3,643	(831) -23%	-23%	0%	
Hats/Novelties	0	0%	0	0 NA	483	(483) NA	NA	NA	
Raffle	4,796	6%	5,296	(500) -9%	4,815	(19) 0%	0%	10%	
Auction	2,640	3%	8,017	(5,377) -67%	7,288	(4,648) -64%	-64%	10%	
Subtotal of Partner Gross	10,248	12%	16,956	(6,708) -40%	16,229	(5,981) -37%	-37%	4%	
Total Gross Revenues	85,054		107,679	(22,625) -21%	95,869	(10,815) -11%	-11%	12%	

Comp Expense Breakdown

Notes: 1) Judge Room Reimb requests at 171% of projected so far, but hope to see more; 2) Ads remain a choice

Expense Category	2009		2009		Change		2008		Change		Growth Budgeted
	Projected	% of Total	Budgeted	Relative to Budget	\$	%	Actual	Relative to 2008	\$	%	
Mailing/Shipping	717	5%	633	83	13%		633	83	13%		0%
Telephone Campaigns	391	3%	391	0	0%		391	0	0%		0%
Medals	2,468	17%	801	1,667	208%		696	1,772	254%		15%
Winner Ad Lottery	0	0%	0	0			0	0			New initiative deferred in 2007, still planned in 2009
Misc Office Supply	149	1%	235	(86)	-37%		235	(86)	-37%		0%
Food (Lunches, etc.)	5,076	35%	3,713	1,363	37%		3,229	1,847	57%		15%
Judge Packets	379	3%	605	(226)	-37%		526	(147)	-28%		15%
Judge Thank You Gift	503	3%	210	293	139%		210	293	139%		0%
Judge Hotel Room Subsidy	4,373	30%	2,564	1,809	71%		2,230	2,144	96%		15%
Plastic Glasses & Lids	0	0%	808	(808)	-100%		703	(703)	-100%		15%
Steward Shirts	0	0%	48	(48)	-100%		48	(48)	-100%		0%
Beer We Bought as Entries	0	0%	11	(11)	-100%		10	(10)	-100%		0%
Refrigerated Storage & Sanitation	285	2%	169	116	68%		141	144	102%		20%
Judge Transportation	100	1%	35	65	186%		35	65	186%		
Best Practices Travel	0	0%	100	(100)	-100%		100	(100)	-100%		
Style Review Mtg	0	0%	0	0	NA		0	0	NA		New initiative, only occasional
BJCP Sanction Fee	35	0%	35	0	0%		35	0	0%		0%
Total Expenses	14,475		10,357	4,118	40%		9,221	5,254	57%		12% Overall growth budgeted based on sum of individual categories

Comp Gross Revenue

Total Gross Revenues	2009		2009		Change		2008		Change		Growth Budgeted
	Projected	% of Total	Budgeted	Relative to Budget	\$	%	Actual	Relative to 2008	\$	%	
	28,179		18,670	9,509	51%		18,335	9,844	54%		2%