

ALS Association  
Balance Sheet  
As of December 31, 2023

	Month Ending December 31, 2023	Year Ending January 31, 2023	More/(Less)	% Change from LY
	Actual	Actual		
<b>Assets</b>				
Cash & Cash Equivalents				
Cash and Cash Equivalents	3,303,075	4,617,066	(1,313,991)	(28) % <b>A</b>
Investments	53,788,233	59,473,171	(5,684,938)	(10) % <b>B</b>
Total Cash & Cash Equivalents	57,091,308	64,090,237	(6,998,929)	(11) %
Receivables	8,723,409	17,384,394	(8,660,985)	(50) % <b>C</b>
Prepaid and Other Assets	1,858,744	1,909,790	(51,046)	(3) %
Interfund	(1)	(1)	0	0 %
Fixed Assets				
Fixed Assets	10,674,169	11,249,488	(575,319)	(5) % <b>D</b>
Total Fixed Assets	10,674,169	11,249,488	(575,319)	(5) %
<b>Total Assets</b>	<b>78,347,629</b>	<b>94,633,908</b>	<b>(16,286,279)</b>	<b>(17) %</b>
<b>Liabilities and Net Assets</b>				
<b>Liabilities</b>				
General Liabilities				
Payables and Accrued Expenses	17,867,991	22,707,634	(4,839,644)	(21) % <b>E</b>
Grants Payable	494,020	3,462,525	(2,968,504)	(86) % <b>E</b>
Total General Liabilities	18,362,011	26,170,159	(7,808,148)	(30) %
Loan/Debt Liabilities				
Loan/Debt Payable	0	3,028,347	(3,028,346)	(100) % <b>F</b>
Deferred Revenue and other Adjustments	2,099,039	240,955	1,858,083	771 % <b>G</b>
Gift Annuity Liabilities	887,737	959,985	(72,248)	(8) %
Total Loan/Debt Liabilities	2,986,776	4,229,287	(1,242,511)	(29) %
<b>Total Liabilities</b>	<b>21,348,787</b>	<b>30,399,446</b>	<b>(9,050,659)</b>	<b>(30) %</b>
<b>Total Net Assets</b>	<b>56,998,842</b>	<b>64,234,462</b>	<b>(7,235,620)</b>	<b>(11) %</b> See Income Statement
<b>Total Liabilities and Net Assets</b>	<b>78,347,629</b>	<b>94,633,908</b>	<b>(16,286,279)</b>	<b>(17) %</b>

ALS Association  
Income Statement  
As of December 31, 2023

	Actual Month Ending 12/31/2023	Budget Year Ending 01/31/2024	Budget FY to Date 12/31/2023	Actual Year to Date 12/31/2023	Budget Difference 12/31/2023	Actual Prior Year to Date 12/31/2022	Difference to Prior Year 12/31/2022	
	Unified ALS Actual	Operating Budget	Operating Budget	Unified ALS Actual	Budget Diff	Actual	Summary	
<b>Revenue</b>								
Contributions	5,734,602	68,380,369	60,529,353	41,725,321	(18,804,033)	34,146,093	7,579,228	1
Grant Revenue								
Government Grants	241,506	8,106,131	6,903,719	2,714,419	(4,189,299)	260,815	2,453,604	2
Grants received from National	0	12,500	12,500	0	(12,500)	0	0	
Grants received from Chapters	(25,003)	0	0	17,357,673	17,357,673	6,275,705	11,081,968	2
Total Grant Revenue	216,503	8,118,631	6,916,219	20,072,092	13,155,874	6,536,520	13,535,572	
Miscellaneous Income	10,621	1,000	916	843,778	842,862	79,276	764,502	3
Revenue Share	0	650,000	650,000	1,564,484	914,484	5,770,281	(4,205,796)	4
<b>Total Revenue</b>	<b>5,961,726</b>	<b>77,150,000</b>	<b>68,096,488</b>	<b>64,205,675</b>	<b>(3,890,813)</b>	<b>46,532,170</b>	<b>17,673,506</b>	
<b>Operating Expenses</b>								
Salaries and Benefits	3,670,436	46,834,672	41,438,781	41,269,920	168,861	30,408,580	10,861,340	5
Grants	2,928,207	23,499,293	20,936,900	12,760,652	8,176,248	9,499,061	3,261,591	6
Professional Services (Not Technology Related)	1,014,958	10,762,197	9,853,168	9,544,915	308,254	7,734,706	1,810,209	7
Advertising & Promotion	76,393	918,369	873,019	800,712	72,306	514,332	286,380	
Office Expenses	201,634	2,856,387	2,670,018	2,594,580	75,438	2,392,613	201,968	
Information Technology	421,460	6,978,375	6,359,746	5,061,837	1,297,909	5,333,093	(271,257)	8
Occupancy Costs	178,828	2,024,544	1,854,863	1,970,145	(115,282)	1,351,699	618,447	9
Travel	108,591	2,274,900	2,112,752	1,620,908	491,845	2,074,091	(453,184)	10
Conferences, Conventions, Meetings and Events	58,442	2,590,959	2,484,209	2,194,311	289,897	1,586,454	607,857	10
Insurance	2,226	221,907	203,471	62,350	141,121	129,504	(67,153)	
Bank & Credit Card Fees	95,488	550,000	513,274	805,917	(292,644)	587,052	218,865	
Other Expenses	12,354	585,141	558,916	714,421	(155,503)	844,871	(130,451)	
Depreciation and amortization	52,356	1,151,399	1,104,199	1,113,420	(9,222)	1,680,840	(567,420)	
<b>Total Operating Expenses</b>	<b>8,821,373</b>	<b>101,248,142</b>	<b>90,963,316</b>	<b>80,514,088</b>	<b>10,449,228</b>	<b>64,136,896</b>	<b>16,377,192</b>	
Non-Operating Revenue								
Bequests and other planned gifts	195,298	4,125,000	3,725,000	4,792,087	1,067,087	4,156,583	635,504	11
Investment Income	2,301,447	1,005,300	921,525	4,353,185	3,431,661	(8,106,487)	12,459,673	12
<b>Total Non-Operating Revenue</b>	<b>2,496,745</b>	<b>5,130,300</b>	<b>4,646,525</b>	<b>9,145,272</b>	<b>4,498,748</b>	<b>(3,949,904)</b>	<b>13,095,177</b>	
<b>Total Change in Net Assets</b>	<b>(362,902)</b>	<b>(18,967,842)</b>	<b>(18,220,303)</b>	<b>(7,235,620)</b>	<b>10,984,684</b>	<b>(21,569,623)</b>	<b>14,334,004</b>	