



# Glossary: Double Bottom Line Analysis (DBL)

## Business Cost

Any ordinary business expense that would occur regardless of your social mission

*Example: Inventory storage cost, materials*

## Contributed Revenue

Philanthropic income donated by individuals, corporations, foundations, or other charitable sources

*Example: fundraised, grant from foundation*

## Earned Revenue (AKA sales revenue)

Income generated from the sale of goods and services made or delivered by your program participants

*Example: Revenue from mowing lawns, selling coffee, contract placement of staff*

## Income Statement

- **AKA Profit and Loss Statement (P&L)**
- **AKA Statement of Financial Activities**

This statement is the clearest documentation of ALL enterprise revenue and expenses.

- NOT used to value the business (Balance Sheet)
- NOT used to manage cash (Cash Flow statement)

## Social Cost

An expense that occurs **because of** your social mission

*Example: Wraparound services*