

| | ACTUAL 2016-17 | ACTUAL 2017-18 | ACTUAL 2018-19 | ACTUAL 2019-20 | ACTUAL 2020-21 | ACTUAL 2021-22 | ADJUSTED 2023 | Projected 2024 | Projected 2025 | Projected 2026 | Projected 2027 | Projected 2028 | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---|
| ONGOING OPERATIONAL REVENUES: | | | | | | | | | | | | | |
| Membership Dues (Includes Monthly/Annual) | 360,208 | 368,313 | 336,485 | 383,411 | 390,969 | 391,180 | 389,000 | | | | | | Adjust for 3% growth per year per category |
| Business Members | 23,000 | 14,000 | 17,000 | 14,450 | 7,000 | 6,000 | 11,000 | | | | | | Goal: retain existing business members, add 2 new members each succeeding year |
| Retired Members | 7,950 | 5,275 | 2,125 | 3,563 | 4,620 | 3,195 | 2,000 | | | | | | Goal: retain existing retired members, add 4 new retired members each succeeding year |
| TOTAL MEMBERSHIP DUES | 391,158 | 387,588 | 355,610 | 401,423 | 402,589 | 400,375 | 402,000 | | | | | | |
| OTHER INCOME: | | | | | | | | | | | | | |
| ACBO Fees | 56,697 | 45,833 | 46,167 | 47,667 | 52,000 | 56,333 | 53,000 | | | | | | Projected based on current fee increases scheduled in executed 2022-2025 agreement. Includes a 3% growth factor in 2024 |
| Subscriptions/Advertising etc. | 6,755 | 7,225 | 10,275 | 9,917 | 7,650 | 8,047 | 12,000 | | | | | | Pending plan for increased JobTrac Activity in new Website |
| Transfers/PPP | 30,000 | | | | | 53,511 | 0 | | | | | | Forgiveness achieved for both PPP loans |
| TOTAL OTHER INCOME | 93,452 | 53,058 | 56,442 | 57,584 | 113,161 | 117,891 | 65,000 | | | | | | |
| TOTAL ALL INCOME | 484,610 | 440,646 | 412,052 | 459,007 | 515,750 | 518,266 | 467,000 | | | | | | |
| ONGOING OPERATIONAL EXPENDITURES: | | | | | | | | | | | | | |
| Salaries/Gross Wages | 250,513 | 306,479 | 266,598 | 277,073 | 282,084 | 297,309 | 345,168 | | | | | | Based on current salary schedule and staffing levels. These numbers will be adjusted by 1/1/2024. |
| Employer Payroll Taxes | 21,292 | 25,147 | 21,307 | 21,981 | 24,029 | 23,521 | 28,609 | | | | | | Adjusts to increased payroll (Social Security and Medicare Employer) |
| Health and Welfare Benefits | 40,846 | 56,699 | 38,349 | 38,012 | 45,255 | 42,485 | 35,032 | | | | | | Benefits currently cap out at \$14,400 per year per employee. |
| Employer Contribution to Retirement Plan 401k | 0 | 0 | 0 | 0 | 0 | 0 | 1,500 | | | | | | Commence in second half of 2023. Projection based on \$100 per month match cap per employee plus fees/insurance |
| Board/Commission Expenses | 29,366 | 26,137 | 10,914 | 8,263 | 4,525 | 12,431 | 42,000 | | | | | | Board meetings largely virtual-2 in person meetings in 2023-34 |
| Outsourced Services | 84,077 | 97,589 | 69,958 | 82,106 | 63,792 | 150,118 | 99,815 | | | | | | Assume 3% increase on standing contracts |
| Operating (Rent/utilities/tech/supplies/outreach expenses) | 115,390 | 113,664 | 106,406 | 109,041 | 80,849 | 80,932 | 72,709 | | | | | | Assume 3% year over year increase to fixed costs |
| TOTAL OPERATIONS EXPENSE | 541,484 | 625,715 | 513,532 | 536,476 | 500,534 | 514,401 | 624,833 | | | | | | |
| STRUCTURAL OPERATING DEFICIT | -56,874 | -185,069 | -101,480 | -77,469 | 15,216 | 15,003 | -157,833 | | | | | | Structural Operating Deficit |
| ONGOING EVENT REVENUES: | | | | | | | | | | | | | |
| Admin 001 | 0 | 0 | 0 | 0 | 0 | 0 | 6,000 | | | | | | Projection based on minimum of 30 @ \$200 pp/Includes 1-year Associate Membership/assumes program stays virtual |
| Admin 002-launched Jan. 2023 | 0 | 0 | 0 | 0 | 0 | 0 | 5,200 | | | | | | Projection based on minimum of 30 @ \$200 pp/Includes 1-year Associate Membership/assumes program stays virtual |
| Admin 101 | 158,171 | 150,045 | 153,501 | 144,650 | 24,800 | 81,360 | 150,350 | | | | | | 2023 Program @ increased Fee of \$2,250. All program fees to be reviewed prior to September Board Meeting and adjustments may be proposed. |
| Admin 201 | 0 | 41,902 | 47,500 | 48,000 | 0 | 50,550 | 46,800 | | | | | | 2023 Program @ increased Fee of \$1,950 for 25. This program will be offline for 2024 and will return in 2025. Expect fee adjustment. |
| Annual Conference | 161,478 | 203,315 | 202,680 | 193,950 | 189,000 | 222,180 | 303,034 | | | | | | 2023 Program @ increased Fees (\$50/\$25 member rates early/late--750/825 non member -- 395 volunteer/presenter--405 one day rate--assume 5% increase every second year |
| Budget Workshop | 53,455 | 53,730 | 53,925 | 47,713 | 54,600 | 21,895 | 60,325 | | | | | | 2021 to 2023 virtual, and 2024 in person at \$225 per participant/class size at 250. Adjust again for 2025 5%--apply adjustment every 2nd year |
| Great Deans Academy | 44,700 | 40,850 | 39,900 | 22,550 | 47,250 | 35,306 | 78,750 | | | | | | Return to in person @ \$1,950 PP in 23--about a 7.5% increase over pre pandemic rates. Adjust again in 2025 by 5%--apply adjustment every 2nd year. |
| Mentor Program | 13,917 | 29,833 | 28,408 | 27,500 | 28,000 | 26,689 | 48,659 | | | | | | Currently at \$1,750 pp--Assumes 5% increase in fee 2023. Apply a 5% increase every 2nd year. |
| Regional Events/ME Workshops | 0 | 0 | 0 | 0 | 7,950 | 18,075 | 24,050 | | | | | | Assumes 60 @ \$225 and 2 offerings per year--Apply 3% increase every 2nd year. |
| TOTAL ONGOING EVENT REVENUE | 431,721 | 519,675 | 525,914 | 484,363 | 351,600 | 465,055 | 723,168 | | | | | | |
| ONGOING EVENT EXPENDITURES: | | | | | | | | | | | | | |
| Admin 001 | 0 | 0 | 0 | 0 | 0 | 403 | 100 | | | | | | Assumes a 3% increase every 2nd year--virtual program is minor expense, however we want the option to bring in speakers as warranted. |
| Admin 002-launched Jan. 2023 | 0 | 0 | 0 | 0 | 0 | 0 | 92 | | | | | | Assumes a 3% increase every 2nd year--virtual program |
| Admin 101 | 115,763 | 111,002 | 120,171 | 118,415 | 123,600 | 3,190 | 140,000 | | | | | | Assumes 5% increase in 2023 and 5% increase every 2nd year after |
| Admin 201 | 0 | 70,434 | 23,082 | 24,553 | 25,750 | 10,655 | 55,127 | | | | | | Assumes 5% increase in 2023, no program in 2024 and a 5% increase year over year after |
| Annual Conference | 149,618 | 140,221 | 184,083 | 170,773 | 164,800 | 207,505 | 272,580 | | | | | | Assumes 7.75% increase in 2023 and 5% increase every 2nd year after |
| Budget Workshop | 31,656 | 28,868 | 36,292 | 35,962 | 33,949 | 582 | 26,500 | | | | | | In person in 2024, Assume a 5%Assumes a 3% increase year over year |
| Great Deans Academy | 18,760 | 20,389 | 19,300 | 20,254 | 23,340 | 3,193 | 24,640 | | | | | | Assumes 5% increase in 2023 and 5% increase every 2nd year after |
| Mentor Program | 27,171 | 20,418 | 21,614 | 11,498 | 21,218 | 8,681 | 38,500 | | | | | | Assumes 5% increase in 2023 and 5% increase every 2nd year after |
| Regional Events/ME Workshops | 0 | 0 | 0 | 0 | 0 | 5,204 | 10,903 | | | | | | Assumes 5% increase in 2023 and 5% increase every 2nd year after |
| TOTAL ONGOING EVENT EXPENSE | 342,968 | 391,332 | 404,542 | 381,455 | 392,657 | 12,999 | 568,442 | | | | | | |
| EVENT NET PROFIT/LOSS | 88,753 | 128,343 | 121,372 | 102,908 | -41,057 | 168,403 | | | | | | | by 2025, event fee adjustments should again be considered depending on rate of cost increases |
| PROFIT/LOSS | 31,879 | -56,726 | 19,892 | 25,439 | -25,841 | 183,406 | | | | | | | |
| Projected Contingency Fund Deposit | | | | | | | | | | | | | Projected deposit to Contingency Fund based on 5% of Net Profit |

Association of California Community College Administrators (ACCCA)
Reserve Funds

| | |
|---|-------------------------|
| Reserve Fund as of 2020-21: | \$17,500 |
| Deposit from 2021-22 | \$150,000 |
| Ending Reserve Fund as of 1/7/2022 | <u>\$167,500</u> |

Reserve Fund is in different accounts listed below (Contingency Fund and Investment Fund)

| | |
|---|------------------------|
| Contingency Fund Balance Contributions in 2021-22 | \$25,000 |
| Interest Earned | |
| Contingency Fund Balance | <u>\$25,000</u> |

| | |
|--|-------------------------|
| Investment Fund Balance Contributions in 2021-22 | \$125,000 |
| Interest Earned | |
| Investment Fund Balance | <u>\$125,000</u> |

| | |
|--------------------------------------|------------------------|
| Reserve Fund in ACCCA's General Fund | \$17,500 |
| Interest Earned | |
| Investment Fund Balance | <u>\$17,500</u> |

| MONTH | DATE | BALANCE # | NEW BALANCE |
|-----------|------------|-------------|-------------|
| January | 3.9.2023 | \$222,506 # | 111.3 |
| February | 3.9.2023 | \$107,271 # | 164.9 |
| March | 3.31.2023 | | |
| April | 4.30.2023 | | |
| May | 5.31.2023 | | |
| June | 6.30.2023 | | |
| July | 7.31.2023 | | |
| August | 8.31.2023 | | |
| September | 9.30.2023 | | |
| October | 10.31.2023 | | |
| November | 11.30.2023 | | |
| December | | | |