

ACCCA
Unrestricted Budget 2018-19 (Cash Accounting)
Summary Page

	Final Adopted Budget	1st Qtr.	2nd Qtr.	3rd Qtr	4th Qtr	YTD	YTD
	2018-19	July -Sept	Oct - Dec	Jan-Mar	Apr-Jun	Jly-Jun	%
Operations Budget							
Revenues (Operational)							
Membership Dues	\$ 385,750	\$ 96,165	\$ 90,350			\$ 186,515	48%
Other Income	58,500	8,304	23,147			31,452	54%
Transfer-In						-	
Total Revenues (Operational)	444,250	104,470	113,497	-	-	217,967	49%
Expenses:							
Board/Commission Expenses	18,400	4,898	673			5,571	30%
Operating Costs	109,922	21,736	26,798			48,535	44%
Salaries/Taxes	295,831	75,908	73,282			149,190	50%
Employee Benefits	45,735	11,670	8,815			20,486	45%
Outsourced Services	75,912	16,213	24,538			40,751	54%
Transfer to Reserves	3,453						
Total Expenses (Operational)	549,253	130,426	134,106	-	-	264,532	
Net Operations Profit/Loss	(105,003)	(25,956)	(20,609)	-	-	(46,565)	
Events Budget							
Admin 101*							
Revenues	\$ 145,000	\$ 79,950	\$ 150			80,100	55%
Expenses	120,000	120,218	4,255			124,473	104%
Net	25,000	(40,268)	(4,104)	-	-	(44,373)	-177%
Admin 201*							
Revenues	\$ 75,000	\$ 0	\$ -	\$ -		0	0%
Expenses	60,000	163	174			337	1%
Net	15,000	(163)	(174)	-	-	(337)	
Annual Conference							
Revenues	\$ 170,000	\$ 525	\$ 71,625			72,150	42%
Expenses	155,000	-	5,752			5,752	4%
Net	15,000	525	65,873	-	-	66,398	443%
BWS							
Revenues	\$ 52,000	\$ -	\$ 34,025			34,025	65%
Expenses	32,000	2,000	773			2,773	9%
Net	20,000	(2,000)	33,252	-	-	31,252	156%
Great Deans*							
Revenues	\$ 45,000	\$ 25,650	\$ -			25,650	57%
Expenses	22,000	16,836	2,131			18,967	86%
Net	23,000	8,814	(2,131)	-	-	6,683	29%
Mentor Program							
Revenues	\$ 28,000	\$ -	\$ 1,000			1,000	4%
Expenses	20,000	840	800			1,639	8%
Net	8,000	(840)	200	-	-	(639)	-8%
Regional Events							
Revenues	\$ -	\$ -	\$ 1,315			1,315	
Expenses	-	-	488			488	
Net	-	-	827	-	-	827	
ACCJC							
Revenues	\$ -	\$ -	-			-	
Expenses	-	-	-			-	
Net	-	-	-	-	-	-	
ACHRO Leadership Academy Class							
Revenues	\$ -	\$ -	-			-	
Expenses	-	-	-			-	
Net	-	-	-	-	-	-	
Net Events Profit/Loss	\$ 106,000	\$ (33,931)	\$ 93,743	\$ -	\$ -	59,811	56%
Net Profit (Loss)	\$ 997	\$ (59,887)	\$ 73,134	\$ -	\$ -	13,247	

Cash Flows			
Beginning Cash in Bank			
Other Bank	\$ 89,754		\$ 69,260
Reserve Fund	18,009		3,459
Total Beginning Cash	107,763		72,719
Plus: Net Profit/Loss	997		13,247
Change in Student Scholarship Funds			
Student Scholarships (direct charge to restricted net assets)			-
Student Scholarships (direct deposit to restricted net assets)			-
Change in other assets			6,679
Change in other liabilities			1,901
Ending Cash in Bank on 12/31	\$ 108,760		\$ 94,547

	Adopted Budget 2018-19	1st Qtr. July -Sept	2nd Qtr. Oct - Dec	3rd Qtr Jan-Mar	4th Qtr Apr-June	YTD July-June	YTD %	COMMENTS
Admin 201*								
Revenues	\$ 75,000	\$ 0 \$ -	\$ - \$ -	\$ -		\$ 0	0%	
Expenses	\$ 60,000	\$ 163	\$ 174			\$ 337	1%	
Transfers	\$ -					\$ -		
Net	\$ 15,000	\$ - \$ (163)	\$ - \$ (174)	\$ - \$ -	\$ -	\$ (337)		

Admin 201
Mertes Fund

\$ -
\$ 3,459.23

Total Restricted Funds

\$ 3,459.23

ACCCA

Profit & Loss by Class July through December 2018

	1-Admin 101	ACBO Expense TBR (10-Operations)	OPS Board Expense (10-Operations)	OPS Employee Benefits (10-Operations)	OPS Membership Income (10-Operations)	OPS Outsourced Services (10-Operations)	OPS Recruitment Activities (10-Operations)	OPS Salaries/Taxes (10-Operations)	10-Operations - Other (10-Operations)	Total 10-Operations	2-Admin 201 / IEPI	4-Annual Conference	5-BWS	6-Great Deans	7-Mentor Program	9-Regional Events	TOTAL
Income																	
40000 · Membership Dues																	
4130 · Membership Dues/Corporate	0.00	0.00	0.00	0.00	4,500.00	0.00	0.00	0.00	1,500.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00
4120 · Membership Dues/Retired	0.00	0.00	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
4110 · Membership Dues/Annual	0.00	0.00	0.00	0.00	50,253.72	0.00	0.00	0.00	0.00	50,253.72	0.00	0.00	0.00	0.00	0.00	0.00	50,253.72
4100 · Membership Dues/Mo Deductions	0.00	0.00	0.00	0.00	126,765.85	0.00	0.00	0.00	1,995.75	128,761.60	0.00	0.00	0.00	0.00	0.00	0.00	128,761.60
Total 40000 · Membership Dues	0.00	0.00	0.00	0.00	183,019.57	0.00	0.00	0.00	3,495.75	186,515.32	0.00	0.00	0.00	0.00	0.00	0.00	186,515.32
42000 · Event/Program Revenue																	
4210 · Event Registration	80,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,015.00	30,500.00	25,650.00	1,000.00	1,315.00	183,580.00
4220 · Event Sponsor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,635.00	3,025.00	0.00	0.00	0.00	28,660.00
42400 · Annual Conference																	
4250 · Event Inc Vendor Prog/Advt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00	1,500.00
Total 42400 · Annual Conference	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00	1,500.00
4280 · Event Inc Other; Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00
Total 42000 · Event/Program Revenue	80,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,150.00	34,025.00	25,650.00	1,000.00	1,315.00	214,240.00
49000 · Other Income/ACBO																	
4320 · Web Banner Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	425.00	425.00	0.00	0.00	0.00	0.00	0.00	0.00	425.00
4300 · Web Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
4310 · Newsletter Advertising Sales	0.00	0.00	0.00	0.00	4,675.00	0.00	0.00	0.00	850.00	5,525.00	0.00	0.00	0.00	0.00	0.00	0.00	5,525.00
4400 · Interest Income/ All Accounts	0.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.70	1.70	0.05	0.00	0.00	0.00	0.00	0.00	2.11
4800 · ACBO Administrative Fee	0.00	24,999.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,999.96	0.00	0.00	0.00	0.00	0.00	0.00	24,999.96
Total 49000 · Other Income/ACBO	0.36	24,999.96	0.00	0.00	4,675.00	0.00	0.00	0.00	1,776.70	31,451.66	0.05	0.00	0.00	0.00	0.00	0.00	31,452.07
Total Income	80,100.36	24,999.96	0.00	0.00	187,694.57	0.00	0.00	0.00	5,272.45	217,966.98	0.05	72,150.00	34,025.00	25,650.00	1,000.00	1,315.00	432,207.39
Gross Profit	80,100.36	24,999.96	0.00	0.00	187,694.57	0.00	0.00	0.00	5,272.45	217,966.98	0.05	72,150.00	34,025.00	25,650.00	1,000.00	1,315.00	432,207.39
Expense																	
51000 · Board Expenses																	
5100 · ACCCA Board; Meeting Expenses	0.00	98.72	4,168.95	0.00	0.00	0.00	0.00	0.00	303.73	4,571.40	0.00	0.00	0.00	0.00	0.00	0.00	4,571.40
5110 · ACCCA Board; Staff/Member/Cons	0.00	0.00	999.71	0.00	0.00	0.00	0.00	0.00	0.00	999.71	0.00	0.00	0.00	0.00	0.00	0.00	999.71
Total 51000 · Board Expenses	0.00	98.72	5,168.66	0.00	0.00	0.00	0.00	0.00	303.73	5,571.11	0.00	0.00	0.00	0.00	0.00	0.00	5,571.11
54000 · Event/Program Expenses																	
54400 · Annual Conference																	
5405 · Contracted Services	12,824.15	0.00	0.00	0.00	0.00	957.54	0.00	0.00	0.00	957.54	0.00	0.00	0.00	0.00	0.00	0.00	13,781.69
5410 · Speaker Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00	2,500.00
5430 · Print/Graph	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	350.00	0.00	0.00	0.00	0.00	350.00
5411 · Speaker Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,383.25	164.59	0.00	1,547.84
5400 · Facility/PI	76,451.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	2,000.00	13,002.37	674.97	0.00	93,129.03
5420 · Staff Travel	1,081.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.00	695.82	0.00	1,799.27
5440 · Office(C/P/S)	455.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.57	0.00	50.76	0.00	41.94	576.90
5460 · Ent & Decor	5,437.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54.29	54.29	0.00	0.00	0.00	0.00	0.00	0.00	5,491.88
5480 · Supplies	4,414.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	232.52	0.00	0.00	2,051.66	100.00	0.00	6,798.48
5401 · Catering	23,760.94	140.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140.28	0.00	0.00	0.00	1,648.62	0.00	0.00	25,549.84
Total 54400 · Annual Conference	124,425.75	140.28	0.00	0.00	0.00	957.54	0.00	0.00	54.29	1,152.11	232.52	3,878.57	2,000.00	18,158.66	1,635.38	41.94	151,524.93
Total 54000 · Event/Program Expenses	124,425.75	140.28	0.00	0.00	0.00	957.54	0.00	0.00	54.29	1,152.11	232.52	3,878.57	2,000.00	18,158.66	1,635.38	41.94	151,524.93

ACCCA

Profit & Loss by Class
July through December 2018

	1-Admin 101	ACBO Expense TBR (10-Operations)	OPS Board Expense (10-Operations)	OPS Employee Benefits (10-Operations)	OPS Membership Income (10-Operations)	OPS Outsourced Services (10-Operations)	OPS Recruitment Activities (10-Operations)	OPS Salaries/Taxes (10-Operations)	10-Operations - Other (10-Operations)	Total 10-Operations	2-Admin 201 / IEPI	4-Annual Conference	5-BWS	6-Great Deans	7-Mentor Program	9-Regional Events	TOTAL
55000 · Operating Costs																	
6510 · Member Recruitment Activities	0.00	0.00	0.00	0.00	0.00	0.00	3,061.02	0.00	25.38	3,086.40	0.00	0.00	0.00	0.00	0.00	0.00	3,086.40
6330 · Bank Charges/Trans	47.18	0.00	0.00	0.00	2,643.67	0.00	0.00	91.00	1,518.11	4,252.78	34.00	1,873.46	773.24	658.63	3.88	54.76	7,697.93
6320 · SASS/CLC Premiums	0.00	0.00	0.00	0.00	0.00	2,682.00	0.00	0.00	2,085.60	4,767.60	0.00	0.00	0.00	0.00	0.00	0.00	4,767.60
6310 · Taxes/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	520.70	520.70	0.00	0.00	0.00	0.00	0.00	0.00	520.70
6300 · Insurance/Liab/Bd	0.00	0.00	0.00	1,918.16	0.00	0.00	0.00	0.00	918.00	2,836.16	0.00	0.00	0.00	0.00	0.00	0.00	2,836.16
6250 · Copies/Postage/Shipping	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	448.86	448.86	0.00	0.00	0.00	0.00	0.00	0.00	448.86
6230 · Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	973.74	973.74	70.34	0.00	0.00	0.00	0.00	0.00	1,044.08
6220 · Telephone/Fax/Modem	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,678.75	1,678.75	0.00	0.00	0.00	0.00	0.00	0.00	1,678.75
6210 · Equipment Purchase/Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,904.44	1,904.44	0.00	0.00	0.00	0.00	0.00	0.00	1,904.44
6200 · Facilities/Lease/Storage/Parkin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,866.40	18,866.40	0.00	0.00	0.00	0.00	0.00	0.00	18,866.40
6160 · Dues/Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,435.38	2,435.38	0.00	0.00	0.00	149.90	0.00	0.00	2,585.28
6150 · Staff Travel Exp	0.00	3.75	0.00	0.00	0.00	0.00	0.00	0.00	1,258.09	1,261.84	0.00	0.00	0.00	0.00	0.00	391.08	1,652.92
5230 · Communications; Server/Annual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,349.37	4,349.37	0.00	0.00	0.00	0.00	0.00	0.00	4,349.37
Total 55000 · Operating Costs	47.18	3.75	0.00	1,918.16	2,643.67	2,682.00	3,061.02	91.00	36,982.82	47,382.42	104.34	1,873.46	773.24	808.53	3.88	445.84	51,438.89
60000 · Salaries/Taxes																	
6100 · Salaries/Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00	137,370.78	500.00	137,870.78	0.00	0.00	0.00	0.00	0.00	0.00	137,870.78
6110 · Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,118.77	0.00	11,118.77	0.00	0.00	0.00	0.00	0.00	0.00	11,118.77
60000 · Salaries/Taxes - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
Total 60000 · Salaries/Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	148,689.55	500.00	149,189.55	0.00	0.00	0.00	0.00	0.00	0.00	149,189.55
61000 · Employee Benefits																	
6120 · Employee Benefits1	0.00	0.00	0.00	20,911.74	0.00	0.00	0.00	-426.16	0.00	20,485.58	0.00	0.00	0.00	0.00	0.00	0.00	20,485.58
Total 61000 · Employee Benefits	0.00	0.00	0.00	20,911.74	0.00	0.00	0.00	-426.16	0.00	20,485.58	0.00	0.00	0.00	0.00	0.00	0.00	20,485.58
62000 · Outsourced Services																	
5300 · Advocacy; Retainer	0.00	0.00	0.00	0.00	0.00	9,733.32	0.00	4,431.49	4,766.66	18,931.47	0.00	0.00	0.00	0.00	0.00	0.00	18,931.47
5310 · Advocacy; Expenses	0.00	0.00	0.00	0.00	0.00	23.44	0.00	0.00	1.88	25.32	0.00	0.00	0.00	0.00	0.00	0.00	25.32
6060 · O/S Labor/Network Maintenance	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6040 · O/S Cons/Auditor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
6030 · O/S Cons/Bkpping	0.00	0.00	0.00	0.00	0.00	10,294.00	0.00	0.00	0.00	10,294.00	0.00	0.00	0.00	0.00	0.00	0.00	10,294.00
6020 · O/S Cons/Mtg plan	0.00	0.00	0.00	0.00	0.00	9,000.00	0.00	0.00	0.00	9,000.00	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00
Total 62000 · Outsourced Services	0.00	0.00	0.00	0.00	0.00	29,550.76	0.00	4,431.49	6,768.54	40,750.79	0.00	0.00	0.00	0.00	0.00	0.00	40,750.79
Total Expense	124,472.93	242.75	5,168.66	22,829.90	2,643.67	33,190.30	3,061.02	152,785.88	44,609.38	264,531.56	336.86	5,752.03	2,773.24	18,967.19	1,639.26	487.78	418,960.85
Net Income	-44,372.57	24,757.21	-5,168.66	-22,829.90	185,050.90	-33,190.30	-3,061.02	-152,785.88	-39,336.93	-46,564.58	-336.81	66,397.97	31,251.76	6,682.81	-639.26	827.22	13,246.54