

2014 SSA Operating Budget

VERSION 17

February 7, 2014

4		Difference	2013													
5	Description	Fav/(Unfav)	Budget	TOTAL	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
43	FAST Revenue	(10,291)	44,366	34,075	395	2,487	535	3,662	4,923	3,718	5,898	5,898	5,898	5,898	5,898	(11,135)
44	Less: Cost of Goods Sold	(1,724)	(4,291)	(6,015)	(36)	(445)	(50)	(432)	(864)	(516)	(612)	(612)	(612)	(612)	(612)	(612)
45	Less: FAST Program Redemptions	9,044	(35,369)	(26,325)	(1,291)	(703)	(249)	(1,649)	(1,542)	(2,111)	(3,130)	(3,130)	(3,130)	(3,130)	(3,130)	(3,130)
46	Net FAST Program	(2,971)	4,706	1,735	(932)	1,339	236	1,581	2,517	1,091	2,156	2,156	2,156	2,156	2,156	(14,877)
47																
48	Other															
49	Sanction Fees/Contest ID's	13,694	25,446	39,140	2,850	2,350	700	3,515	2,840	7,200	9,820	3,195	50	1,325	3,415	1,880
50	Interest Income	0	4	4	1	0	1	0	0	0	0	0	1	0	1	0
51	LCSB Cash Back Program	0	7,500	7,500	0	7,500	0	0	0	0	0	0	0	0	0	0
52	Miscellaneous	(875)	1,035	160	0	0	0	10	40	30	10	20	20	10	10	10
53	Badge & Record Income	(83)	655	572	0	0	32	215	95	40	40	50	50	50	0	0
54	Net Other Revenue	12,736	34,640	47,376	2,851	9,850	733	3,740	2,975	7,270	9,870	3,265	121	1,385	3,426	1,890
55																
56	TOTAL OPERATING REVENUE	(22,475)	975,850	953,375	171,325	93,990	61,062	68,343	71,251	67,950	76,720	67,294	63,590	64,729	82,565	64,556
57																
58	OPERATING EXPENSES															
59	Compensation															
60	Salaries & Wages	(17,566)	223,529	241,095	19,774	17,899	20,603	19,951	20,603	19,951	20,603	20,603	19,951	20,603	19,951	20,603
61	Insurance- Health	(10,844)	54,397	65,241	5,393	5,393	5,393	5,393	5,393	5,393	5,393	5,393	5,393	5,393	5,393	5,915
62	Insurance - Dental & Vision	(289)	4,271	4,560	372	372	372	372	372	372	388	388	388	388	388	388
63	Employee Bonus	(3,500)	8,500	12,000	0	0	0	0	0	0	0	0	0	0	0	12,000
64	Payroll Taxes	(6,171)	18,475	24,646	2,031	1,826	2,102	2,049	2,102	2,035	2,115	2,102	2,035	2,115	2,035	2,102
65	Total Compensation Expense	(38,371)	309,172	347,543	27,570	25,490	28,470	27,765	28,470	27,751	28,499	28,486	27,767	28,499	27,767	41,008
66																
67	Other Expenses															
68	Accounting Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
69	Advertising	1,680	2,010	330	0	0	0	0	0	0	330	0	0	0	0	0
70	Bad Debt Expense	(1,704)	0	1,704	0	175	1,529	0	0	0	0	0	0	0	0	0
71	Badge and Records	559	1,159	600	0	0	0	300	300	0	0	0	0	0	0	0
72	Bank Fees	355	1,733	1,378	120	120	109	107	110	107	105	120	120	120	120	120
73	Website Maintenance	20,000	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0
74	Computer Maintenance	(445)	2,349	2,794	220	415	265	141	141	141	221	250	250	250	250	250
75	Computer Service	2,402	4,415	2,013	200	200	400	128	133	300	152	100	100	100	100	100
76	Contest Expense	5,050	9,050	4,000	0	0	0	500	500	1,000	1,000	500	500	0	0	0
77	Contract Labor	25,913	117,363	91,450	7,750	7,750	7,805	7,315	7,375	7,795	7,885	7,315	7,315	7,315	7,515	8,315
78	Credit Card Fees	(4,523)	12,902	17,425	1,880	1,905	1,355	1,270	1,592	1,623	1,450	1,180	1,180	1,180	1,380	1,430
79	Education	(756)	0	756	0	0	0	0	0	256	0	0	500	0	0	0
80	Electronic Communication	1,876	8,560	6,684	557	557	557	557	557	557	557	557	557	557	557	557
81	Engraving	142	517	375	20	0	10	0	0	48	72	75	75	75	0	0

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82	Equipment Rental & Maintenance	16,989	42,800	25,811	4,212	923	1,420	4,280	1,400	846	3,830	1,000	1,500	3,900	1,000	1,500
83	SSA HQ - Promotion of Soaring	4,400	5,000	600	0	100	0	100	0	100	0	100	0	100	0	100
84	Insurance - Other & Workers' Comp	5,630	19,830	14,200	1,045	1,122	982	1,121	728	1,132	1,570	1,300	1,300	1,300	1,300	1,300
85	Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
86	Kolstad Proceess - DVD Sales	412	1,136	724	20	60	40	120	20	20	214	20	20	20	50	120
87	Maintenance - Building/Grounds	(732)	15,352	16,084	1,357	1,270	1,302	1,275	1,387	1,416	1,577	1,300	1,300	1,300	1,300	1,300
88	Meeting Support	(6,212)	4,036	10,248	475	3,347	175	175	175	726	175	175	175	4,300	175	175
89	NAA Dues	0	10,000	10,000	2,500	0	0	2,500	0	0	2,500	0	0	2,500	0	0
90	Permits & Licenses	115	145	30	0	0	0	20	0	10	0	0	0	0	0	0
91	Postage	2,153	96,457	94,304	8,214	8,363	8,689	7,940	7,180	7,797	7,941	7,035	7,035	8,670	7,620	7,820
92	Printing	(3,461)	106,214	109,675	9,600	8,600	7,960	8,605	9,020	8,870	8,920	8,920	8,920	12,420	8,920	8,920
93	Professional Dues	65	1,280	1,215	155	25	600	335	100	0	0	0	0	0	0	0
94	Professional Services	880	38,000	37,120	0	0	120	0	0	0	0	32,000	5,000	0	0	0
95	Promotional Items	2,584	2,584	0	0	0	0	0	0	0	0	0	0	0	0	0
96	Refunds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
97	Sanction Fees	(3,055)	7,000	10,055	0	0	0	770	570	520	3,575	2,880	90	620	720	310
98	Shipping & Handling	1,277	1,864	587	140	15	127	30	25	25	25	25	25	25	50	75
99	Supplies	(1,851)	14,641	16,492	2,037	643	957	1,552	1,846	2,225	2,132	725	925	1,500	875	1,075
100	Taxes - Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101	Telecommunications	(501)	9,058	9,559	769	767	767	766	796	767	927	800	800	800	800	800
102	Travel	(4,127)	6,600	10,727	730	4,828	769	50	50	1,650	50	50	50	2,400	50	50
103	Trophies & Awards	(1,185)	215	1,400	500	0	0	0	900	0	0	0	0	0	0	0
104	Utilities	1,554	9,027	7,473	700	671	542	474	458	571	757	800	600	600	600	700
105	Vehicle Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106	WinScore Charges	0	900	900	0	0	0	0	900	0	0	0	0	0	0	0
107	Youth Events	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108	Royalties - Cross Country Soaring	134	292	158	70	25	5	2	4	2	0	5	5	5	10	25
109	Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110	Total Other Expenses	65,618	572,489	506,871	43,271	41,881	36,485	40,433	36,267	38,504	45,965	67,232	38,342	50,057	33,392	35,042
111																
112	SSA Member Committee Expenditures															
113	Growth & Development Committee	20,000	75,000	55,000	3,250	3,250	5,535	5,535	5,535	5,535	5,540	5,535	5,535	3,250	3,250	3,250
114	Cloud Street	(40,000)	0	40,000	0	0	40,000	0	0	0	0	0	0	0	0	0
115	Contingent Committee Expenditures	(5,000)	10,000	15,000	0	0	0	5,000	0	0	10,000	0	0	0	0	0
116	Net Committee Expenditures	(25,000)	85,000	110,000	3,250	3,250	45,535	10,535	5,535	5,535	15,540	5,535	5,535	3,250	3,250	3,250
117																
118	TOTAL OPERATING EXPENSES	2,247	966,661	964,414	74,091	70,621	110,490	78,733	70,272	71,790	90,004	101,253	71,644	81,806	64,409	79,300
119																
120	CAPITAL PROVIDED BY OPERATIONS	(20,228)	9,189	(11,039)	97,234	23,369	(49,428)	(10,390)	979	(3,840)	(13,284)	(33,959)	(8,054)	(17,077)	18,156	(14,744)

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121																
122	Non-Cash Expenses															
123	Amortization	(426)	12,000	12,426	1,036	1,036	1,036	1,036	1,036	1,036	1,035	1,035	1,035	1,035	1,035	1,035
124	Depreciation	(32)	5,521	5,553	429	429	429	474	474	474	474	474	474	474	474	474
125	Total Non-Cash Expenses	(458)	17,521	17,979	1,465	1,465	1,465	1,510	1,510	1,510	1,509	1,509	1,509	1,509	1,509	1,509
126																
127	NET ASSETS BEFORE CAPITAL EXPENDITURES	(19,770)	(8,332)	(29,018)	95,769	21,904	(50,893)	(11,900)	(531)	(5,350)	(14,793)	(35,468)	(9,563)	(18,586)	16,647	(16,253)
128																
129	Capital Expenditures															
130	Capital Equipment			2684	0	0	2,684	0	0	0	0	0	0	0	0	0
131	Capital Improvements			0	0	0	0	0	0	0	0	0	0	0	0	0
132	Total Capital Expenditures			2684	0	0	2684	0	0	0	0	0	0	0	0	0
133																
134	NET ASSETS AFTER CAPITAL EXPENDITURES			(31,702)	95,769	21,904	(53,577)	(11,900)	(531)	(5,350)	(14,793)	(35,468)	(9,563)	(18,586)	16,647	(16,253)
***Most numbers based on prior year (2013 JAN-JUL) actuals, rounded, slight adjustments.																
***Premium increase for health insurance based on actuals for 2014. ACA Fees were added: \$189 per month																
***Travel includes \$3,000 for magazine staff plus <i>EXCOM Face to Face Meetings in January and June for Denise.</i>																
*** <i>An additional \$55,000 from SSAF for Growth & Development Committee (Line 30). Reduced from 2013's unused \$75,000. Added Cloudstreet Project \$40,000. Total \$95,000.</i>																
***Contigent Committee Expenditure for EAA Air Venture (Line 115).																
***Convention Revenue (Line 16) - Registration Fees were decreased to promote attendance.																
***Salary for Magazine does not include commission.																
***Contract Labor Breakdown (Line 77) - Editor \$41,250; Magazine Design & Layout \$27,600; Badge & Record \$14,900; Merchandise \$3,500; Janitor \$4,200																
***Equipment Maintenance & Rental (Line 82) - The lease and usage charges for the new Cannon Copier are significantly lower than forecasted for 2013.																
The copier was new at budget time, no history was available for projections.																
***Membership Dues - Calculated on actual figures from Jan - July 2013 with flat estimates through December.																
*** <i>FAST Sales have been broken out of Merchandise Sales and calculated with new 2014 rates.</i>																
*** <i>Some of the budget deficit comes from the Eagle Fund shortfall.</i>																
***Meeting Support (line 88) was increased \$1,000 for October to cover staff member's travel and lodging to record board meeting minutes.																
***Sanction Fee Revenues and Expenses are separated into the proper categories. No longer netted in the revenue line.																