

Expense Line Item #	Description	2022 Approved 210814	2022 Actual as of 7/6/2022	2022 Remaining	2023 1st Draft 220716	2023 Change
7011	Taxes					
7011A	Corporate Tax Filing Fee	\$600	\$0	\$600	\$600	\$0
7011B	State Tax	\$75	\$26	\$49	\$75	\$0
7011C	Employment Tax (FICA, SSS, etc.)	\$27,251	\$20,915	\$6,337	\$32,137	\$4,886
7020	Insurance					
7021	Excess Medical Premium	\$17,338	\$13,359	\$3,979	\$21,508	\$4,170
7022	Liability Insurance Premium	\$41,476	\$41,476	\$0	\$70,133	\$28,657
7023	Letter of Credit (insurance)					
7024	Excess Medical					
7025	Directors & Officers Premium	\$1,598	\$1,598	\$0	\$3,196	\$1,598
7026	Business Insurance Premium	\$1,109	\$788	\$321	\$1,109	\$0
7027	Self Insurance Allowance					
7028	Event Medical Liability Premium	\$3,958	\$3,299	\$659	\$3,959	\$1
7029	Insurance Other					
7040	BOD Meeting Expense	\$4,000	\$0	\$4,000	\$8,000	\$4,000
7042	Liability Insurance Premium					
7050	Office Facility Expenses					
7051	Rent	\$12,900	\$10,750	\$2,150	\$13,500	\$600
7052	Electricity	\$7,200	\$4,397	\$2,803	\$7,200	\$0
7053	Gas					
7054	Water					
7060	Employee Wages					
7061	Executive Director	\$72,100	\$41,612	\$30,488	\$72,100	\$0
7062	Administrative Manager	\$48,755	\$27,388	\$21,367	\$54,995	\$6,240
7063	Administrative Assistants	\$60,820	\$29,962	\$30,858	\$72,800	\$11,980
7064	Administrative (part-time)	\$0	\$0	\$0	\$14,352	\$14,352
7065	Bookkeeper (part-time)					
7066	Website Person (CONTRACTOR)	\$31,000	\$9,058	\$21,943	\$31,000	\$0
7069	Miscellaneous Adminstrative			\$0	\$0	\$0
7070	Employee Benefits					
7071	Medical Expense Reimbursement	\$17,259	\$3,668	\$13,591	\$18,990	\$1,731
7072	Retirement (IRA)	\$5,450	\$1,802	\$3,649	\$5,997	\$547
7073	Employee Training	\$1,500	\$0	\$1,500	\$1,500	\$0
7100	Office Expense					
7110	Printing					
7110A	Reproduction	\$1,125	\$0	\$1,125	\$1,125	\$0
7110A1	Record Books - Covers	\$0	\$0	\$0	\$0	\$0
7110A2	Record Book - Inserts	\$0	\$0	\$0	\$0	\$0
7110B	Plastic Membership Cards	\$0	\$0	\$0	\$0	\$0
7110C	Ink & Toner	\$6,720	\$0	\$6,720	\$2,820	(\$3,900)

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7110Z	Printing Other	\$0		\$0	\$0	\$0
7112	Bank Charges	\$500	\$100	\$400	\$500	\$0
7113	Credit Card Charges	\$2,500	\$909	\$1,591	\$2,500	\$0
7114	PayPal Charges	\$6,000	\$3,860	\$2,140	\$6,000	\$0
7120	Equipment	\$0	\$0	\$0	\$0	\$0
7130	Postage					
7131	US Postal Service	\$3,630	\$558	\$3,072	\$3,480	(\$150)
7132	Non US Postal Services	\$650	\$0	\$650	\$200	(\$450)
7140	Telephone Expense	\$2,720	\$3,505	(\$785)	\$2,720	\$0
7150	Machine Maintenance	\$1,500	\$0	\$1,500	\$1,500	\$0
7160	Supplies/Software	\$0		\$0	\$0	\$0
7161	Office Expenses	\$4,000	\$1,113	\$2,887	\$4,800	\$800
7162	Software	\$0	\$0	\$0	\$0	\$0
7200	Office Travel					
7201	Office Staff Meetings					
7202	National Meetings - NO staff travel	\$7,080	\$0	\$7,080	\$17,350	\$10,270
7204	Special Meetings	\$0		\$0	\$0	\$0
7204A	Special Meetings - ED PJC RC exp	\$0		\$0	\$0	\$0
	TOTALS	\$390,814	\$220,141	\$170,673	\$476,146	\$85,331
7011	Taxes				\$0	
7011A	Corporate Tax Filing Fee				\$600	
	Oregon non-profit filing & tax				\$400	
	California non-profit filing & tax				\$200	
7011B	State Tax				\$75	
	guestimate				\$75	
	(folding into 7011A and leaving empty)					
7011C	Employment Tax (FICA, SSS, etc.)				\$32,137	
	15% of wages (7061 + 7061 + 7063 + 7064)				\$32,137	
7020	Insurance				\$0	

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7021	Excess Medical Premium				\$21,508	
	ACTUAL Fiscal 2022 premium				\$13,359	
	Anticipate 30% membership increase = \$13,359 * 0.40 = \$5,344				\$5,344	
	15% cushion for increased premium rate				\$2,805	
7022	Liability Premium				\$70,133	
	ACTUAL Fiscal 2022 premium \$1M general & \$5M excess liability				\$41,746	
	Anticipate 30% membership increase = \$41,746 * 0.40 = \$16,698				\$16,698	
	20% cushion for increased premium rate				\$11,689	
7023	Letter of Credit fee (for general liability insurance policy)				\$0	
	No longer necessary				\$0	
7025	Directors & Officers Premium				\$3,196	
	ACTUAL Fiscal 2022 premium (\$1,598)				\$1,598	
	100% cushion for increased premium rates - increased sports org lawsuits				\$1,598	
7026	Business Insurance Premium				\$1,109	
	Office property & casualty policy (\$511)				\$511	
	Workmen's compensation insurance (\$497)				\$413	
	20% cushion for increased premium rate				\$185	
7027	Self Insurance Allowance - 2005 Accident Medical				\$0	
7028	Event Medical Liability Premium				\$3,959	
	Fiscal 2022 premium				\$3,299	
	20% cushion				\$660	
7040	BOD Meeting Expense				\$8,000	
	Fall Meetings				\$4,000	
	Spring Meetings				\$4,000	

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7050	Office Facility Expenses	\$0			\$0	
7051	Rent				\$13,500	
	office rent @ \$1,125/month (\$50/month increase)				\$13,500	
7052	Electricity				\$7,200	
	electricity @ \$600/month				\$7,200	
7053	Gas				\$0	
	natural gas — eliminated by electric heat				\$0	
7054	Water				\$0	
	water & sewer included in monthly rent				\$0	
7060	Employee Wages				\$0	
	<i>Rural Oregon minimum wage is \$12.50/hour</i>					
7061	Executive Director				\$72,100	
	RSF @ \$72,100/yr, <i>NO increase - last increase on 9/1/2019 (3%)</i>				\$72,100	
7062	Administrative Manager				\$54,995	
	TBW @ \$54,995/yr, \$26.44/hr, <i>\$3 increase ---> 40 hrs/wk = \$54,995yr</i>				\$54,995	
7063	Administrative Assistants (full-time w/benefits)				\$72,800	
	AA @ \$36,400/yr, \$17.50/hr, <i>\$3 increase ---> 40 hrs/wk = \$36,400/yr</i>				\$36,400	
	AA @ \$36,400/yr, \$17.50/hr, <i>\$3 increase ---> 40 hrs/wk = \$36,400/yr</i>				\$36,400	
	<i>Eastern Oregon & Western Idaho fast food employees are now starting at \$14-\$16/hr</i>					
7064	Administrative Assistant (part-time/NO benefits)				\$14,352	
	Renee @ \$14,352/yr, \$23.00/hr, <i>\$3 increase ---> 12 hrs/wk = 14,352/yr</i>				\$14,352	

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7065	Bookkeeper – function becomes part of 7062				\$0	
	function becomes part of 7062				\$0	
7066	Website Work (CONTRACTORs)				\$31,000	
	Website Contractor @ \$5,000/yr, \$20.00/hr, <i>250 hrs/yr</i>				\$5,000	
	Website Programming Contractor @ 26,000/yr, \$100.00/hr, <i>260 hrs/yr</i>				\$26,000	
	Website Design Contractor					
7069	Miscellaneous Administration				\$0	
7070	Employee Benefits				\$0	
7071	Medical Expense Reimbursement				\$18,990	
	9.5% of gross salary benefit for FT Admin. Assists., Admin. Mgr., & ED				\$18,990	
7072	Retirement (Simple IRA)				\$5,997	
	3% of gross salary benefit for FT Admin. Assists., Admin. Mgr., & ED				\$5,997	
7073	Employee Training				\$1,500	
	Classes/training				\$1,500	
7100	Office Expense				\$0	
7110	Printing				\$0	
7110A	Reproduction				\$1,125	
	printing & copying				\$1,125	

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7110A1	Record Books - Covers <i>(change from expense to asset FY 2014)</i>				\$0	
7110A2	Record Books - Inserts <i>(change from expense to asset FY 2014)</i>				\$0	
7110B	Plastic Membership Cards				\$0	
7110C	Ink & Toner				\$2,820	
	HP 4000 & 4100 toner - b&w (4 @ \$80 each)				\$320	
	HP M553 toner - color (2 full sets @ \$1,200 each set)				\$2,400	
	Inkjet cartridges - color (2 sets @ \$50 each set)				\$100	
	Kyocera toner - (0 full sets @ 750 each set)				\$0	
7110Z	Printing Other				\$0	
7112	Bank Charges				\$500	
	Bounced checks, statements, bank wires & etc.				\$500	
7113	Credit Card Processing Fees				\$2,500	
	Credit card processing fees				\$2,500	
7114	PayPal Charges				\$6,000	
	increasing online PayPal fees for online registration/processing				\$6,000	
7120	Equipment <i>(change from expense to asset)</i>				\$0	
7130	Postage				\$0	

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7131	US Postal Service				\$3,480	
	\$250/month				\$3,000	
	postage meter lease				\$180	
	postage meter ink (64@ \$75 each = \$450)				\$300	
7132	Non-US Postal Service				\$200	
	very rarely use FedEx or UPS services				\$200	
7140	Telephone				\$2,720	
	local, long distance, & internet @ \$150/month				\$1,800	
	Zoom Pro teleconferencing				\$200	
	mobile phone & wireless broadband service @ \$60/month				\$720	
7150	Machine Maintenance				\$1,500	
	equipment maintenance & repair				\$1,500	
7160	Supplies/Software				\$0	
7161	Office Supplies				\$4,800	
	\$400/month = 12 * \$400 = \$4,800				\$4,800	
7162	Software (change from expense to asset)				\$0	
7200	Office Travel				\$0	
7201	Office Staff Meetings				\$0	

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7202	National Meetings				\$17,350	
	Fall mtg in San Francisco - airfare for ED \$400				\$400	
	Hotel, 5 nights for ED, \$200/night				\$1,000	
	Per Diem, 6 days @ \$40/day				\$240	
	Auto Rental & Gasoline, for ED				\$900	
	Fall mtg in San Francisco - airfare for AM \$400				\$400	
	Hotel, 5 nights for AM \$200/night				\$1,000	
	Per Diem, 6 days @ \$40/day				\$240	
	Auto Rental & Gasoline, for AM				\$900	
	Annual Spring mtgs in ??? - airfare for ED \$750				\$750	
	Hotel, 5 nights for ED, \$200/night				\$1,000	
	Per Diem, 6 days @ \$40/day				\$240	
	Auto Rental & Gasoline, for ED				\$700	
	Annual Spring mtgs in ??? - airfare for AM \$750				\$750	
	Hotel, 5 nights for AM \$200/night				\$1,000	
	Per Diem, 6 days @ \$40/day				\$240	
	Auto Rental & Gasoline, for AM				\$700	
	Annual Spring mtgs in ??? - airfare for AA \$750				\$750	
	Hotel, 5 nights for AA \$200/night				\$1,000	
	Per Diem, 6 days @ \$40/day				\$240	
	Summer Nationals in NY/NJ - airfare for ED \$750				\$750	
	Hotel 4 nights for ED \$200/night				\$800	
	Per Diem, 5 days @ \$40/day				\$200	
	Auto Rental & Gasoline, for ED				\$700	
	Summer Nationals in NY - airfare for AM \$750				\$750	
	Hotel 4 nights for AM \$200/night				\$800	
	Per Diem, 5 days @ \$40/day				\$200	
	Auto Rental & Gasoline, for AM				\$700	
	<i>USJF Representation - USA Judo functions & other</i>				\$0	
7204	Special Meetings				\$0	

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7204A	Special Meetings - ED PJC RD travel exp				\$0	