

UNITED STATES JUDO FEDERATION, INC.
MEETING OF THE BOARD OF DIRECTORS
Sunday, August 7, 2022 @ 0900 Hawaiian
Teleconference due to COVID-19 restrictions

Meeting Minutes DRAFT

NOTE: Each Yudanshakai president is to certify to the USJF Secretary (c/o the National Office) the identity and address of each Yudanshakai Delegate and Alternate to the Board of Directors.

Registration of Delegates and Distribution of Delegate Packets (immediately prior to meeting)

I. CALL TO ORDER, SEATING OF DELEGATES (Executive Committee acts as a committee on credentials) - 12:20 pm Pacific

- A. Welcome by the Chairperson
- B. Introduction of Guests

24 YDKs: 14 voting, 15 ydks represented

14– voting: 50th State, Central Coast, Chicago, Chuka, Daiheigen, Hawaii, Hokka, Hudson, Intermountain, Konan, Nanka, Northwest, San Joaquin, Shufu

1 - no votes: Niagara

56 max votes:

49 - votes represented
7 – votes unclaimed

Delegates:

Mitchell Palacio/Chairperson
Nathan Lee/50th State
Tom Jay/Chuka
Dr. Harvey Takeda/Hokka
Rome Acopan/Intermountain
Gary Goltz/Nanka
Dr. Larry Tsutsui/San Joaquin

Robert Brink/50th State
Rolann Regidor/50th State
Bryan Matsuoka/Daiheigen
Matsuo Takeda/Hokka
Thomas Sheehan/Konan
Hayward Nishioka/Nanka

Edward Hanashiro/50th State
Grace Talusan/Chicago
Dr. Richard Nakatsu/Hawaii
Boris Munoz/Hudson
Keith Chu/Nanka
Janet Johnson/Niagara

Observers:

Joshua Kindelberger, Noble Morinaka, Neil Simon, Krista Tsutsui Steele, and Robert Fukuda

II. MOMENT OF SILENCE FOR THOSE WHO HAVE PASSED SINCE OUR LAST MEETING

III. ADOPTION OF AGENDA - MSP

IV. MINUTES from Spring, May 15, 2022 BOD Teleconference FOR REVIEW & APPROVAL - MSP

V. REPORTS

A. President

- i. 2022 3rd Quarter
 - 1. Development Committee Organizational Goals
 - 2. Website – Updated password for BoD and BoE agenda & Meeting Minutes (bod2022 or boe2022)
 - 3. Learning Management System (Learn.usjf.com)

- Teacher Certification Program being revamped to meet current needs and trends
- Referee education development with Mark Hirota
- Kata with Ben Ott and Josh Kindelberger
- Jr. Development with Bryan Matsuoka

4. Club Banner
5. Membership drive concentrating on past members

- ii. Appointment: USJF Referee Commission - Hector Estevez – Chair and Joon Chi – Vice Chair
- iii. USJF/USJA “Grassroots” Jr. Nationals
 1. Observations - well organized, over 400 participants, low attendance from West Coast, and low USJF branding
 2. Recommendation for future - “elite team” or point roster
- iv. Oct 7-8 BoD and BoE Meeting (City College of San Francisco) Celebrating 70 Years of Tradition
 1. Friday, Oct 7, Committee Meetings and BoE
 - 2.. Saturday, Oct 8, BoD, Seminar, Photoshoot
 - Legacy of Tradition (70 years of Tradition): Photo shoot
 - White gi and Obi: 9th, 8th 7th, 6th
 - Black Belts: 5th, 4th, 3rd, 2nd, 1st.
 - Historical Photo
 - 3. 4 hour Seminar Presentation
 - New Jr. Rank Requirements Presentation
 - Jennifer Badertscher-Northwest
 - Pedro Kolychkine – Florida
 - Hector Estevez – Florida
 - Practice Session: Teaching/Coaching
 - Clinicians confirmed: S. Matsumoto, K. Steele, J. Kindelberger, B. Matsuoka, H. Takeda (and more)
 - Randori Session
 - Open to all USJF members
 - Non-USJF: \$70

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- B. Treasurer Report - see attached report
- C. Executive Director
 - i. Membership total: 6553 as of 7/23/22
 - i. Transgender Policy
 - ii. National Office in the process of making operations more digital and streamlined

VI. BOARD RATIFICATION OF ACTIONS OF THE CORPORATION SINCE PREVIOUS MEETING

- A. Appointment: USJF Referee Commission - Hector Estevez, Chair and Joon Chi, vice chair - MSP

VIII. NEW BUSINESS

- A. Trial Budget: 2022 - 2023 See report - MSP

IX. ANNOUNCEMENTS

A. Webinar Series: James Bregman, September 11, 2022 – 1:00 pm (Pacific)

X. ADJOURNMENT - 1:22 pm Pacific MSP

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)

Expense Line Item #	Description	2022 Approved 210814	2022 Actual as of 7/6/2022	2022 Remaining	2023 1st Draft 220716	2023 Change
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	
	guesstimate				\$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	

Expense Line Item #	Description	2022 Approved 210814	2022 Actual as of 7/6/2022	2022 Remaining	2023 1st Draft 220716	2023 Change
7021	Excess Medical Premium				\$21,508	
	ACTUAL Fiscal 2022 premium				\$13,359	
	<i>Anticipate 30% membership increase = \$13,359 * 0.40 = \$5,344</i>				\$5,344	
	15% cushion for increased premium rate				\$2,805	
7022	Liability Premium				\$70,133	
	<i>ACTUAL Fiscal 2022 premium \$1M general & \$5M excess liability</i>				\$41,746	
	<i>Anticipate 30% membership increase = \$41,746 * 0.40 = \$16,698</i>				\$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	
	<i>ACTUAL Fiscal 2022 premium (\$1,598)</i>				\$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	

Expense Line Item #	Description	2022 Approved 210814	2022 Actual as of 7/6/2022	2022 Remaining	2023 1st Draft 220716	2023 Change
7050	Office Facility Expenses	\$0			\$0	
7051	Rent office rent @ \$1,125/month (\$50/month increase)				\$13,500	
7052	Electricity electricity @ \$600/month				\$7,200	
7053	Gas natural gas - eliminated by electric heat				\$0	
7054	Water water & sewer - included in monthly rent				\$0	
7060	Employee Wages <i>Rural Oregon minimum wage is \$12.50/hour</i>				\$0	
7061	Executive Director RSF @ \$72,100/yr, <i>NO increase - last increase on 9/1/2019 (3%)</i>				\$72,100	
7062	Administrative Manager TBW @ \$54,995/yr, \$26.44/hr, <i>\$3 increase ---> 40 hrs/wk</i> = \$54,995/yr				\$54,995	
7063	Administrative Assistants (full-time w/benefits) AA @ \$36,400/yr, \$17.50/hr, <i>\$3 increase ---> 40 hrs/wk</i> = \$36,400/yr AA @ \$36,400/yr, \$17.50/hr, <i>\$3 increase ---> 40 hrs/wk</i> = \$36,400/yr				\$72,800	
	<i>Eastern Oregon & Western Idaho fast food employees are now starting at \$14-\$16/hr</i>					
7064	Administrative Assistant (part-time/NO benefits) Renee @ \$14,352/yr, \$23.00/hr, <i>\$3 increase ---> 12 hrs/wk</i> = 14,352/yr				\$14,352	

Expense Line Item #	Description	2022 Approved 210814	2022 Actual as of 7/6/2022	2022 Remaining	2023 1st Draft 220716	2023 Change
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, 250 hrs/yr				\$5,000	
	Website Programming Contractor @ 26,000/yr, \$100.00/hr, 260 hrs/yr				\$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	

Expense Line Item #	Description	2022 Approved 210814	2022 Actual as of 7/6/2022	2022 Remaining	2023 1st Draft 220716	2023 Change
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	
	Ink jet 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	

Expense Line Item #	Description	2022 Approved 210814	2022 Actual as of 7/6/2022	2022 Remaining	2023 1st Draft 220716	2023 Change
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	

Expense Line Item #	Description	2022 Approved 210814	2022 Actual as of 7/6/2022	2022 Remaining	2023 1st Draft 220716	2023 Change
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	
	USJF Representation - USA Judo functions & other				\$0	
7204	Special Meetings				\$0	

Expense Line Item #	Description	2022 Approved 210814	2022 Actual as of 7/6/2022	2022 Remaining	2023 1st Draft 220716	2023 Change
7204A	Special Meetings - ED PJC RD travel exp				\$0	

United States Judo Federation
Income & Expenditures Budget vs. Actual
September 2021 through August 2022

	<u>Sep '21 - Aug 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
1100 · REGISTRATION - Jrs./Srs.				
1100a · Registration -12 month	188,107.50	236,366.00	-48,258.50	79.58%
1100b · Registration - 8 month	2,530.00	4,243.00	-1,713.00	59.63%
1100c · Registration - 4 month	6,835.00	10,260.00	-3,425.00	66.62%
1100d · Registration - 1 month	3,153.75	4,303.00	-1,149.25	73.29%
1100e · Family Plan - 3 members	8,317.50	6,566.00	1,751.50	126.68%
1100f · Family Plan - 4 members	6,290.00	5,537.00	753.00	113.6%
1100g · Family Plan - 5 members	2,895.00	4,277.00	-1,382.00	67.69%
1100h · Family Plan - 6 members	1,185.00	1,637.00	-452.00	72.39%
1100i · Family Plan - 7 plus members	300.00	454.00	-154.00	66.08%
1100j · Minor Assistance Registration	0.00	0.00	0.00	0.0%
1100ydk · Yudanshakai fee portion	-47,235.00	-60,746.00	13,511.00	77.76%
1100 · REGISTRATION - Jrs./Srs. - Other	<u>4,455.00</u>	<u>0.00</u>	<u>4,455.00</u>	<u>100.0%</u>
Total 1100 · REGISTRATION - Jrs./Srs.	176,833.75	212,897.00	-36,063.25	83.06%
1110 · REGISTRATION - Booster				
1110a · Booster Rebate	375.00	543.00	-168.00	69.06%
1110 · REGISTRATION - Booster - Other	<u>822.81</u>	<u>1,222.00</u>	<u>-399.19</u>	<u>67.33%</u>
Total 1110 · REGISTRATION - Booster	1,197.81	1,765.00	-567.19	67.87%
1120 · REGISTRATION - USJF Secondary				
1120ydk · Yudanshakai fee portion	-3,692.50	-5,310.00	1,617.50	69.54%
1120 · REGISTRATION - USJF Secondary - Other	<u>6,860.00</u>	<u>9,750.00</u>	<u>-2,890.00</u>	<u>70.36%</u>
Total 1120 · REGISTRATION - USJF Secondary	3,167.50	4,440.00	-1,272.50	71.34%
1200 · REGISTRATION - Life (Active)				
1200ydk · Yudanshakai fee portion	-4,410.00	-6,330.00	1,920.00	69.67%
1200 · REGISTRATION - Life (Active) - Other	<u>20,440.00</u>	<u>29,069.00</u>	<u>-8,629.00</u>	<u>70.32%</u>
Total 1200 · REGISTRATION - Life (Active)	16,030.00	22,739.00	-6,709.00	70.5%
1250 · MAKE-UP FEES				
1250ydk · Yudanshakai fee portion	-660.00	-549.00	-111.00	120.22%
1250 · MAKE-UP FEES - Other	<u>2,100.00</u>	<u>1,706.00</u>	<u>394.00</u>	<u>123.1%</u>
Total 1250 · MAKE-UP FEES	1,440.00	1,157.00	283.00	124.46%
1300a · RESTRICTED LIFE FUNDS				
1300 · New life membership-Restricted	14,995.32	15,276.00	-280.68	98.16%
1301 · New PCLM-Restricted	1,352.37	2,318.00	-965.63	58.34%
1300a · RESTRICTED LIFE FUNDS - Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total 1300a · RESTRICTED LIFE FUNDS	16,347.69	17,594.00	-1,246.31	92.92%
1400 · YUDANSHAKAI FEE				
1400 · YUDANSHAKAI FEE	3,825.00	5,400.00	-1,575.00	70.83%
1500 · CLUBS FEE				
1500ydk · Yudanshakai fee portion	-2,900.00	4,183.00	-7,083.00	-69.33%
1500 · CLUBS FEE - Other	<u>8,015.00</u>	<u>11,811.40</u>	<u>-3,796.40</u>	<u>67.86%</u>
Total 1500 · CLUBS FEE	5,115.00	15,994.40	-10,879.40	31.98%
3100 · PROMOTIONS				
3100 · PROMOTIONS	12,700.00	17,100.00	-4,400.00	74.27%
3200 · SANCTIONS				
3200 · SANCTIONS	875.00	1,020.00	-145.00	85.78%
3300 · Returned check fee payment				
3300 · Returned check fee payment	0.00	0.00	0.00	0.0%
4000 · MERCHANDISE				

United States Judo Federation
Income & Expenditures Budget vs. Actual
September 2021 through August 2022

	Sep '21 - Aug 22	Budget	\$ Over Budget	% of Budget
4003 · USJF History Book	15.00	15.00	0.00	100.0%
4005 · Miscellaneous Items	0.00	0.00	0.00	0.0%
Total 4000 · MERCHANDISE	15.00	15.00	0.00	100.0%
4700 · DEVELOPMENT				
4701 · Teachers Institute				
4701A · Nat'l Teachers Clinics	980.00	1,346.00	-366.00	72.81%
4701B · Nat'l Teachers Certificates	620.00	883.00	-263.00	70.22%
4701C · National Judo Conference	0.00	0.00	0.00	0.0%
4701D · Manuals	0.00	0.00	0.00	0.0%
4701 · Teachers Institute - Other	0.00	0.00	0.00	0.0%
Total 4701 · Teachers Institute	1,600.00	2,229.00	-629.00	71.78%
4702 · Referee Dev't Certification				
4702A · Referee Clinics	0.00	0.00	0.00	0.0%
Total 4702 · Referee Dev't Certification	0.00	0.00	0.00	0.0%
4704 · Kata Dev't and Certification				
4704A · Clinics	0.00	0.00	0.00	0.0%
4704B · Kata Certification	140.00	240.00	-100.00	58.33%
4704C · Nat'l Kata Certification Test	100.00	171.00	-71.00	58.48%
4704 · Kata Dev't and Certification - Other	0.00	0.00	0.00	0.0%
Total 4704 · Kata Dev't and Certification	240.00	411.00	-171.00	58.39%
4706 · Coach Development				
4706A · Nat'l Coach Dev't Clinics	1,906.00	1,947.00	-41.00	97.89%
4706B · Coach Certification	715.00	746.00	-31.00	95.85%
4706C · Manuals	629.00	650.00	-21.00	96.77%
Total 4706 · Coach Development	3,250.00	3,343.00	-93.00	97.22%
4711 · Self-Defense				
4711B · Self-Defense Certificates	30.00	51.40	-21.40	58.37%
Total 4711 · Self-Defense	30.00	51.40	-21.40	58.37%
4700 · DEVELOPMENT - Other	193.00	142.00	51.00	135.92%
Total 4700 · DEVELOPMENT	5,313.00	6,176.40	-863.40	86.02%
5000 · MISCELLANEOUS				
5001 · Credit Card Fees	0.00	0.00	0.00	0.0%
5000 · MISCELLANEOUS - Other	0.00	0.00	0.00	0.0%
Total 5000 · MISCELLANEOUS	0.00	0.00	0.00	0.0%
6000 · INTEREST INCOME				
6002 · Reserve Interest Income				
6002a · Interest Income-Raymond James	15.72	27.00	-11.28	58.22%
6002 · Reserve Interest Income - Other	3.12	0.00	3.12	100.0%
Total 6002 · Reserve Interest Income	18.84	27.00	-8.16	69.78%
6003 · Operational Interest Income				
6003a · Interest Income-Key Bank MMA	0.00	0.00	0.00	0.0%
6003c · Interest Income-Umpqua MMA	5.32	9.00	-3.68	59.11%
6003 · Operational Interest Income - Other	0.00	0.00	0.00	0.0%
Total 6003 · Operational Interest Income	5.32	9.00	-3.68	59.11%
Total 6000 · INTEREST INCOME	24.16	36.00	-11.84	67.11%

United States Judo Federation
Income & Expenditures Budget vs. Actual
September 2021 through August 2022

	Sep '21 - Aug 22	Budget	\$ Over Budget	% of Budget
6001 · Endowment Interest Account	0.00	5,208.00	-5,208.00	0.0%
6204 · Transfer from Reserve for Defic	0.00	0.00	0.00	0.0%
6205 · Transfer of Gen. Endow. for Dev	0.00	0.00	0.00	0.0%
6206 · Transfer from reserve fund book	0.00	0.00	0.00	0.0%
6208 · Transfer from reserve funds	0.00	0.00	0.00	0.0%
Total Income	242,883.91	311,541.80	-68,657.89	77.96%
Expense				
7000 · OPERATIONS				
7010 · USJI Dues	1,750.00	0.00	1,750.00	100.0%
7011 · Taxes				
7011A · Corporate Filing Fee	0.00	600.00	-600.00	0.0%
7011B · State Tax	26.26	75.00	-48.74	35.01%
7011C · Employment Tax (FICA, SSS, etc.)	36,727.77	29,513.00	7,214.77	124.45%
Total 7011 · Taxes	36,754.03	30,188.00	6,566.03	121.75%
7020 · Insurance				
7021 · Excess Medical Insurance	13,359.00	36,094.00	-22,735.00	37.01%
7022 · Liability Insurance Premium	41,476.00	54,720.00	-13,244.00	75.8%
7025 · D&O Insurance	1,598.00	4,542.00	-2,944.00	35.18%
7026 · Business Insurance Premium	787.68	1,109.00	-321.32	71.03%
Total 7020 · Insurance	57,220.68	96,465.00	-39,244.32	59.32%
7030 · Professional Fees				
7032 · Accounting Fees	2,344.00	0.00	2,344.00	100.0%
Total 7030 · Professional Fees	2,344.00	0.00	2,344.00	100.0%
7040 · BOD Meeting Expense	0.00	7,999.98	-7,999.98	0.0%
7050 · Office Facility Expenses				
7051 · Rent	11,825.00	12,900.00	-1,075.00	91.67%
7052 · Electricity	5,082.95	7,200.00	-2,117.05	70.6%
Total 7050 · Office Facility Expenses	16,907.95	20,100.00	-3,192.05	84.12%
7060 · Employee Wages				
7061 · Executive Director	46,209.59	72,100.00	-25,890.41	64.09%
7062 · Administrative Manager	30,744.61	48,755.00	-18,010.39	63.06%
7063 · Administrative Assistant	36,103.38	60,820.00	-24,716.62	59.36%
7064 · Administrative (part-time)	0.00	15,080.00	-15,080.00	0.0%
7066 · Website personal (part time)	15,257.50	31,000.00	-15,742.50	49.22%
Total 7060 · Employee Wages	128,315.08	227,755.00	-99,439.92	56.34%
7070 · Employee Benefits				
7071 · Medical Expense Reimbursement	4,500.00	17,259.00	-12,759.00	26.07%
7072 · Retirement (IRA)	2,105.51	5,450.00	-3,344.49	38.63%
7073 · Employee Training	0.00	1,500.00	-1,500.00	0.0%
Total 7070 · Employee Benefits	6,605.51	24,209.00	-17,603.49	27.29%
7080 · Depreciation	0.00	0.00	0.00	0.0%
7100 · Office Expense				
7110 · Printing				
7110A · Reproduction	0.00	1,125.00	-1,125.00	0.0%
7110B · Plastic Membership Cards	0.00	0.00	0.00	0.0%
7110C · Ink & Toner	0.00	6,720.00	-6,720.00	0.0%

United States Judo Federation
Income & Expenditures Budget vs. Actual
September 2021 through August 2022

	Sep '21 - Aug 22	Budget	\$ Over Budget	% of Budget
Total 7110 · Printing	0.00	7,845.00	-7,845.00	0.0%
7112 · Bank Charges	100.00	500.00	-400.00	20.0%
7113 · Credit Card charges	908.99	2,500.00	-1,591.01	36.36%
7114 · Paypal Fees	4,645.79	6,000.00	-1,354.21	77.43%
7120 · Equipment	0.00	0.00	0.00	0.0%
7130 · Postage				
7131 · USPS	1,403.10	3,630.00	-2,226.90	38.65%
7132 · NonUSPS Services	0.00	650.00	-650.00	0.0%
Total 7130 · Postage	1,403.10	4,280.00	-2,876.90	32.78%
7140 · Telephone	5,315.60	2,720.00	2,595.60	195.43%
7150 · Machine Maintenance	0.00	1,500.00	-1,500.00	0.0%
7160 · Supplies/Software				
7161 · Office Expense	2,735.89	4,999.98	-2,264.09	54.72%
7163 · Software-other	0.00	0.00	0.00	0.0%
Total 7160 · Supplies/Software	2,735.89	4,999.98	-2,264.09	54.72%
Total 7100 · Office Expense	15,109.37	30,344.98	-15,235.61	49.79%
7200 · Office Travel				
7202 · National Meetings	0.00	18,150.00	-18,150.00	0.0%
Total 7200 · Office Travel	0.00	18,150.00	-18,150.00	0.0%
7300 · President's Expenses				
7301 · Pres. Travel	0.00	0.00	0.00	0.0%
7302 · Pres. Awards	0.00	0.00	0.00	0.0%
7303 · Pres. Expenses	0.00	0.00	0.00	0.0%
7304 · Pres. Memorial Contributions	300.00	0.00	300.00	100.0%
7306 · Presidential Honorarium Accrual	0.00	0.00	0.00	0.0%
7300 · President's Expenses - Other	0.00	4,000.00	-4,000.00	0.0%
Total 7300 · President's Expenses	300.00	4,000.00	-3,700.00	7.5%
7320 · Secretary Expenses	0.00	0.00	0.00	0.0%
7400 · Public Relations				
7460 · Archivist/Historian	0.00	0.00	0.00	0.0%
7499 · Miscellaneous Public Relations	0.00	0.00	0.00	0.0%
Total 7400 · Public Relations	0.00	0.00	0.00	0.0%
7500 · Committees				
7502 · Life Membership Development				
7502A · Life Membership-Plaques/Engrave	-658.80	0.00	-658.80	100.0%
7502B · Life Membership-Garnet Pins	-870.80	0.00	-870.80	100.0%
7502C · Life Membership-Lapel Pins	-71.81	0.00	-71.81	100.0%
7502D · Life Membership-Patches	-39.07	0.00	-39.07	100.0%
7502 · Life Membership Development - Other	-0.83			
Total 7502 · Life Membership Development	-1,641.31	0.00	-1,641.31	100.0%
7503 · National Office Oversight	0.00	0.00	0.00	0.0%
7507 · Marketing Committee Expense	0.00	10,150.00	-10,150.00	0.0%
7520 · Hall of Fame Committee Expenses	0.00	0.00	0.00	0.0%
Total 7500 · Committees	-1,641.31	10,150.00	-11,791.31	-16.17%
Total 7000 · OPERATIONS	263,665.31	469,361.96	-205,696.65	56.18%

United States Judo Federation
Income & Expenditures Budget vs. Actual
September 2021 through August 2022

	<u>Sep '21 - Aug 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8000 · AWARDS				
8001 · Athlete/Scholar	1,000.00	0.00	1,000.00	100.0%
Total 8000 · AWARDS	1,000.00	0.00	1,000.00	100.0%
9000 · DEVELOPMENT EXPENSES				
9050 · Minor Assistance Program	0.00	0.00	0.00	0.0%
9100 · Development Committee				
9119 · NTIS Misc Programs	0.00	0.00	0.00	0.0%
9129 · NSDS Misc Programs	0.00	0.00	0.00	0.0%
9130 · Nat'l Kata Dev't Program (NKCS)	0.00	0.00	0.00	0.0%
9149 · NRCDS Misc Programs	0.00	0.00	0.00	0.0%
9150 · Nat'l Jr. Youth Dev't Programs	0.00	0.00	0.00	0.0%
9175 · Self-Defense Curriculum/Materia	0.00	0.00	0.00	0.0%
Total 9100 · Development Committee	0.00	0.00	0.00	0.0%
9000 · DEVELOPMENT EXPENSES - Other	0.00	0.00	0.00	0.0%
Total 9000 · DEVELOPMENT EXPENSES	0.00	0.00	0.00	0.0%
Total Expense	264,665.31	469,361.96	-204,696.65	56.39%
Net Ordinary Income	-21,781.40	-157,820.16	136,038.76	13.8%
Net Income	<u>-21,781.40</u>	<u>-157,820.16</u>	<u>136,038.76</u>	<u>13.8%</u>

FY 2023 - Inflow Outflow Projections
Recommended by Finance Committee
7/31/22

2023 USJF Cash Flow Budget

Cash Inflow

1100	REGISTRATION - Jrs./Srs.	
1100	REGISTRATION - Jrs./Srs.	165,193
1110	REGISTRATION - Booster	1,033
1120	REGISTRATION - USJF Secondary	2,590
1200	REGISTRATION - Life (Active)	13,545
1250	MAKE-UP FEES	825
1400	YUDANSHAKAI FEE	3,825
1500	CLUBS FEE	4,575
3100	PROMOTIONS	12,540
3200	SANCTIONS	1,400
4701	Teachers Institute	1,300
4704	Kata Dev't and Certification	240
4706	Coach Development	2,150
4711	Self-Defense	
4711B	Self-Defense Certificates	30
4711	Self-Defense	30
4700	DEVELOPMENT - Other	83
4700	DEVELOPMENT	3,803
	Total Inflows from Operation	213,162
	General Endowment	58,000
	PPP Loan	60,000
	Membership Increase (3,000 avg. \$60 per member)	180,000
	Hall of Fame and LAA allocation of award	5,000
	TOTAL Inflows	511,162

Outflow

7011	Taxes	
7011A	Corporate Tax Filing Fee	600
7011B	State Tax	75
7011C	Employment Tax (FICA, SSS, etc.)	32,137
7020	Insurance	
7021	Excess Medical Premium	21,508
7022	Liability Insurance Premium	70,133
7023	Letter of Credit (insurance)	
7024	Excess Medical	
7025	Directors & Officers Premium	3,196
7026	Business Insurance Premium	1,109
7027	Self Insurance Allowance	
7028	Event Medical Liability Premium	3,959

FY 2023 - Inflow Outflow Projections
Recommended by Finance Committee

7/31/22

7029	Insurance Other	
7040	BOD Meeting Expense	8,000
7042	Liability Insurance Premium	
7050	Office Facility Expenses	
7051	Rent	13,500
7052	Electricity	7,200
7053	Gas	
7054	Water	
7060	Employee Wages	
7061	Executive Director	72,100
7062	Administrative Manager	54,995
7063	Administrative Assistants	72,800
7064	Administrative (part-time)	14,352
7065	Bookkeeper (part-time)	
7066	Website Person (CONTRACTORS)	31,000
7069	Miscellaneous Adminstrative	-
7070	Employee Benefits	
7071	Medical Expense Reimbursement	18,990
7072	Retirement (IRA)	5,997
7073	Employee Training	1,500
7100	Office Expense	
7110	Printing	
7110A	Reproduction	1,125
7110A1	Record Books - Covers	-
7110A2	Record Book - Inserts	-
7110B	Plastic Membership Cards	-
7110C	Ink & Toner	2,820
7110Z	Printing Other	-
7112	Bank Charges	500
7113	Credit Card Charges	2,500
7114	PayPal Charges	6,000
7120	Equipment	-
7130	Postage	
7131	US Postal Service	3,480
7132	Non US Postal Services	200
7140	Telephone Expense	2,720
7150	Machine Maintenance	1,500
7160	Supplies/Software	-
7161	Office Expenses	4,800
7162	Software	-
7200	Office Travel	
7201	Office Staff Meetings	
7202	National Meetings - NO staff travel	17,350
7204	Special Meetings	-

FY 2023 - Inflow Outflow Projections
Recommended by Finance Committee

7/31/22

7204A	Special Meetings - ED PJC RC exp	-
	TOTALS Administrative Outflows	476,146
7300	President's Expenses	6,000
7500	Committees	
7502	Life Membership Development	
7500	Committees	
	Teacher	5,000
	Coach	5,000
	Referee	5,000
	Self Defense	5,000
	Kata	5,000
	Jr. Development	5,000
	Social Media	5,000
	Marketing	10,000
	Total Committee Expense	45,000
	High Performance Program	10,000
	Hall of Fame and LAA	5,000
	TOTAL Development Outflows	60,000
	TOTAL Outflows	542,146
	Net Cash Flow (Outflow)	(30,983)
	Cash Balance Beginning of Period	240,368
	Cash Balance Ending of Period	209,385