

United States Judo Federation

Income & Expenditures Prev Year Comparison

September 2022 through January 2023

	Sep '22 - Jan 23	Sep '21 - Jan 22
Ordinary Income/Expense		
Income		
1100 · REGISTRATION - Jrs./Srs.		
1100a · Registration -12 month	131,977.50	98,440.00
1100b · Registration - 8 month	4,180.00	2,035.00
1100c · Registration - 4 month	3,230.00	4,865.00
1100d · Registration - 1 month	4,600.00	1,385.00
1100e · Family Plan - 3 members	7,422.50	2,332.50
1100f · Family Plan - 4 members	2,720.00	2,210.00
1100g · Family Plan - 5 members	1,000.00	1,895.00
1100h · Family Plan - 6 members	230.00	725.00
1100i · Family Plan - 7 plus members	530.00	265.00
1100ydk · Yudanshakai fee portion	-33,811.25	-25,848.75
1100 · REGISTRATION - Jrs./Srs. - Other	105.00	210.00
Total 1100 · REGISTRATION - Jrs./Srs.	122,183.75	88,513.75
1110 · REGISTRATION - Booster		
1110a · Booster Rebate	200.00	260.00
1110 · REGISTRATION - Booster - Other	340.00	505.00
Total 1110 · REGISTRATION - Booster	540.00	765.00
1120 · REGISTRATION - USJF Secondary		
1120ydk · Yudanshakai fee portion	-2,520.00	-2,222.50
1120 · REGISTRATION - USJF Secondary - Other	4,882.50	4,165.00
Total 1120 · REGISTRATION - USJF Secondary	2,362.50	1,942.50
1200 · REGISTRATION - Life (Active)		
1200ydk · Yudanshakai fee portion	-2,730.00	-2,817.50
1200 · REGISTRATION - Life (Active) - Other	13,090.00	12,670.00
Total 1200 · REGISTRATION - Life (Active)	10,360.00	9,852.50
1250 · MAKE-UP FEES		
1250ydk · Yudanshakai fee portion	-480.00	-250.00
1250 · MAKE-UP FEES - Other	1,445.00	790.00
Total 1250 · MAKE-UP FEES	965.00	540.00
1300a · RESTRICTED LIFE FUNDS		
1300 · New life membership-Restricted	4,829.64	4,354.34
1301 · New PCLM-Restricted	160.55	408.46
Total 1300a · RESTRICTED LIFE FUNDS	4,990.19	4,762.80
1400 · YUDANSHAKAI FEE	4,500.00	4,950.00
1500 · CLUBS FEE		
1500ydk · Yudanshakai fee portion	-2,923.00	-2,505.00
1500 · CLUBS FEE - Other	11,570.00	7,180.00
Total 1500 · CLUBS FEE	8,647.00	4,675.00
3100 · PROMOTIONS	5,200.00	7,075.00
3200 · SANCTIONS	800.00	290.00
4000 · MERCHANDISE		
4003 · USJF History Book	0.00	15.00
4006 · Shipping Income/ Fee	0.00	10.00
Total 4000 · MERCHANDISE	0.00	25.00

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	Sep '22 - Jan 23	Sep '21 - Jan 22
4700 · DEVELOPMENT		
4701 · Teachers Institute		
4701A · Nat'l Teachers Clinics	820.00	380.00
4701B · Nat'l Teachers Certificates	380.00	270.00
Total 4701 · Teachers Institute	1,200.00	650.00
4704 · Kata Dev't and Certification		
4704B · Kata Certification	0.00	140.00
4704C · Nat'l Kata Certification Test	0.00	100.00
Total 4704 · Kata Dev't and Certification	0.00	240.00
4706 · Coach Development		
4706A · Nat'l Coach Dev't Clinics	715.00	586.00
4706B · Coach Certification	200.00	235.00
4706C · Manuals	175.00	179.00
4706 · Coach Development - Other	60.00	0.00
Total 4706 · Coach Development	1,150.00	1,000.00
4711 · Self-Defense		
4711B · Self-Defense Certificates	120.00	130.00
Total 4711 · Self-Defense	120.00	130.00
4700 · DEVELOPMENT - Other	50.00	62.00
Total 4700 · DEVELOPMENT	2,520.00	2,082.00
6000 · INTEREST INCOME		
6002 · Reserve Interest Income		
6002a · Interest Income-Raymond James	555.76	12.81
6002 · Reserve Interest Income - Other	0.00	3.12
Total 6002 · Reserve Interest Income	555.76	15.93
6003 · Operational Interest Income		
6003c · Interest Income-Umpqua MMA	0.00	5.32
Total 6003 · Operational Interest Income	0.00	5.32
Total 6000 · INTEREST INCOME	555.76	21.25
6001 · Endowment Interest Account		
6001a · Interest income-Balch #0133	155.31	371.41
6001b · Interest Income-Fukuda #0132	211.66	352.60
6001c · Interest Income-General #0130a	1,117.06	2,173.94
6001d · Interest Income-Kitaura #0134	0.80	1.22
6001e · Interest Income-Lee #0140	0.50	0.68
6001f · Interest Income-Palacio #0131	0.48	0.50
6001h · Interest income-Saito #144	193.17	522.88
6001i · Interest income-Fitzsimmons#145	36.76	54.49
6001j · Interest income-Osako #146	165.29	330.23
6001k · Interest Income-Koiwai #147	0.29	0.16
Total 6001 · Endowment Interest Account	1,881.32	3,808.11
6500 · RESTRICTED-ENDOWMENT FUNDING		
6501 · Gen'l Endowment Donations	10,100.00	6,585.13
6502 · George Balch Scholarship	0.00	213.00
6503 · Tamo Kitaura Ref Grant	0.00	313.50

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6504 · B. Palacio Scholarship Fund	4,011.00	31.00
6505 · Keiko Fukuda Scholarship	0.00	446.00
6506 · Elizabeth Lee Scholarship	70.00	723.00
6507 · Noboru Saito Scholarship	0.00	1,066.00
6508 · Dr. J. Fitzsimmons Schol. Fund	0.00	151.00
6509 · Osako Scholarship Fund	0.00	431.00
6510 · Dr. Eichi Koiwai	0.00	66.00
6500 · RESTRICTED-ENDOWMENT FUNDING - Other	0.00	15.00
Total 6500 · RESTRICTED-ENDOWMENT FUNDING	14,181.00	10,040.63
Total Income	179,686.52	139,343.54
Expense		
7000 · OPERATIONS		
7011 · Taxes		
7011C · Employment Tax (FICA, SSS, etc.	8,667.12	13,862.33
Total 7011 · Taxes	8,667.12	13,862.33
7020 · Insurance		
7021 · Excess Medical Insurance	27,194.00	13,359.00
7022 · Liability Insurance Premium	50,651.00	41,476.00
7023 · Worker's Comp Premium	175.68	0.00
7025 · D&O Insurance	4,276.00	1,598.00
7026 · Business Insurance Premium	638.00	0.00
7028 · Event Medical Liability	-34.00	0.00
Total 7020 · Insurance	82,900.68	56,433.00
7030 · Professional Fees		
7032 · Accounting Fees	1,178.97	1,241.00
Total 7030 · Professional Fees	1,178.97	1,241.00
7040 · BOD Meeting Expense	1,139.47	0.00
7050 · Office Facility Expenses		
7051 · Rent	6,750.00	5,375.00
7052 · Electricity	2,601.89	1,494.62
Total 7050 · Office Facility Expenses	9,351.89	6,869.62
7060 · Employee Wages		
7061 · Executive Director	17,713.89	19,196.92
7062 · Administrative Manager	13,799.66	11,783.66
7063 · Administrative Assistant	20,684.34	10,407.90
7066 · Website personal (part time)	2,500.00	2,732.50
Total 7060 · Employee Wages	54,697.89	44,120.98
7070 · Employee Benefits		
7072 · Retirement (IRA)	0.00	602.38
Total 7070 · Employee Benefits	0.00	602.38
7100 · Office Expense		
7112 · Bank Charges	0.00	55.00
7113 · Credit Card charges	0.00	908.99
7114 · Paypal Fees	3,688.94	3,040.46
7130 · Postage		
7131 · USPS	1,036.10	191.10

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	Sep '22 - Jan 23	Sep '21 - Jan 22
7132 · NonUSPS Services	80.26	0.00
Total 7130 · Postage	1,116.36	191.10
7140 · Telephone	1,489.13	359.52
7160 · Supplies/Software		
7161 · Office Expense	1,635.52	301.36
7160 · Supplies/Software - Other	96.01	0.00
Total 7160 · Supplies/Software	1,731.53	301.36
Total 7100 · Office Expense	8,025.96	4,856.43
7200 · Office Travel		
7202 · National Meetings	593.28	0.00
Total 7200 · Office Travel	593.28	0.00
7500 · Committees		
7502 · Life Membership Development		
7502A · Life Membership-Plaques/Engrave	-86.60	-173.20
7502B · Life Membership-Garnet Pins	-295.45	-264.35
7502C · Life Membership-Lapel Pins	-15.77	-38.73
7502D · Life Membership-Patches	-13.49	-12.09
7502 · Life Membership Development - Other	0.00	-0.83
Total 7502 · Life Membership Development	-411.31	-489.20
7507 · Marketing Committee Expense	90.00	0.00
Total 7500 · Committees	-321.31	-489.20
Total 7000 · OPERATIONS	166,233.95	127,496.54
9000 · DEVELOPMENT EXPENSES		
9100 · Development Committee		
9111 · NTIS; Manual/Resouce	6,875.00	0.00
9119 · NTIS Misc Programs	1,514.17	0.00
Total 9100 · Development Committee	8,389.17	0.00
9200 · Funding from Endowment		
9201 · George Balch Scholarship Fund	500.00	0.00
9207 · Noboru Saito Scholarship Fund	0.00	500.00
Total 9200 · Funding from Endowment	500.00	500.00
Total 9000 · DEVELOPMENT EXPENSES	8,889.17	500.00
Total Expense	175,123.12	127,996.54
Net Ordinary Income	4,563.40	11,347.00
Net Income	4,563.40	11,347.00

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	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense		
Income		
1100 · REGISTRATION - Jrs./Srs.		
1100a · Registration -12 month	33,537.50	34.07%
1100b · Registration - 8 month	2,145.00	105.41%
1100c · Registration - 4 month	-1,635.00	-33.61%
1100d · Registration - 1 month	3,215.00	232.13%
1100e · Family Plan - 3 members	5,090.00	218.22%
1100f · Family Plan - 4 members	510.00	23.08%
1100g · Family Plan - 5 members	-895.00	-47.23%
1100h · Family Plan - 6 members	-495.00	-68.28%
1100i · Family Plan - 7 plus members	265.00	100.0%
1100ydk · Yudanshakai fee portion	-7,962.50	-30.8%
1100 · REGISTRATION - Jrs./Srs. - Other	-105.00	-50.0%
Total 1100 · REGISTRATION - Jrs./Srs.	33,670.00	38.04%
1110 · REGISTRATION - Booster		
1110a · Booster Rebate	-60.00	-23.08%
1110 · REGISTRATION - Booster - Other	-165.00	-32.67%
Total 1110 · REGISTRATION - Booster	-225.00	-29.41%
1120 · REGISTRATION - USJF Secondary		
1120ydk · Yudanshakai fee portion	-297.50	-13.39%
1120 · REGISTRATION - USJF Secondary - Other	717.50	17.23%
Total 1120 · REGISTRATION - USJF Secondary	420.00	21.62%
1200 · REGISTRATION - Life (Active)		
1200ydk · Yudanshakai fee portion	87.50	3.11%
1200 · REGISTRATION - Life (Active) - Other	420.00	3.32%
Total 1200 · REGISTRATION - Life (Active)	507.50	5.15%
1250 · MAKE-UP FEES		
1250ydk · Yudanshakai fee portion	-230.00	-92.0%
1250 · MAKE-UP FEES - Other	655.00	82.91%
Total 1250 · MAKE-UP FEES	425.00	78.7%
1300a · RESTRICTED LIFE FUNDS		
1300 · New life membership-Restricted	475.30	10.92%
1301 · New PCLM-Restricted	-247.91	-60.69%
Total 1300a · RESTRICTED LIFE FUNDS	227.39	4.77%
1400 · YUDANSHAKAI FEE	-450.00	-9.09%
1500 · CLUBS FEE		
1500ydk · Yudanshakai fee portion	-418.00	-16.69%
1500 · CLUBS FEE - Other	4,390.00	61.14%
Total 1500 · CLUBS FEE	3,972.00	84.96%
3100 · PROMOTIONS	-1,875.00	-26.5%
3200 · SANCTIONS	510.00	175.86%
4000 · MERCHANDISE		
4003 · USJF History Book	-15.00	-100.0%
4006 · Shipping Income/ Fee	-10.00	-100.0%
Total 4000 · MERCHANDISE	-25.00	-100.0%

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4700 · DEVELOPMENT		
4701 · Teachers Institute		
4701A · Nat'l Teachers Clinics	440.00	115.79%
4701B · Nat'l Teachers Certificates	110.00	40.74%
Total 4701 · Teachers Institute	550.00	84.62%
4704 · Kata Dev't and Certification		
4704B · Kata Certification	-140.00	-100.0%
4704C · Nat'l Kata Certification Test	-100.00	-100.0%
Total 4704 · Kata Dev't and Certification	-240.00	-100.0%
4706 · Coach Development		
4706A · Nat'l Coach Dev't Clinics	129.00	22.01%
4706B · Coach Certification	-35.00	-14.89%
4706C · Manuals	-4.00	-2.24%
4706 · Coach Development - Other	60.00	100.0%
Total 4706 · Coach Development	150.00	15.0%
4711 · Self-Defense		
4711B · Self-Defense Certificates	-10.00	-7.69%
Total 4711 · Self-Defense	-10.00	-7.69%
4700 · DEVELOPMENT - Other	-12.00	-19.36%
Total 4700 · DEVELOPMENT	438.00	21.04%
6000 · INTEREST INCOME		
6002 · Reserve Interest Income		
6002a · Interest Income-Raymond James	542.95	4,238.49%
6002 · Reserve Interest Income - Other	-3.12	-100.0%
Total 6002 · Reserve Interest Income	539.83	3,388.76%
6003 · Operational Interest Income		
6003c · Interest Income-Umpqua MMA	-5.32	-100.0%
Total 6003 · Operational Interest Income	-5.32	-100.0%
Total 6000 · INTEREST INCOME	534.51	2,515.34%
6001 · Endowment Interest Account		
6001a · Interest income-Balch #0133	-216.10	-58.18%
6001b · Interest Income-Fukuda #0132	-140.94	-39.97%
6001c · Interest Income-General #0130a	-1,056.88	-48.62%
6001d · Interest Income-Kitaura #0134	-0.42	-34.43%
6001e · Interest Income-Lee #0140	-0.18	-26.47%
6001f · Interest Income-Palacio #0131	-0.02	-4.0%
6001h · Interest income-Saito #144	-329.71	-63.06%
6001i · Interest income-Fitzsimmons#145	-17.73	-32.54%
6001j · Interest income-Osako #146	-164.94	-49.95%
6001k · Interest Income-Koiwai #147	0.13	81.25%
Total 6001 · Endowment Interest Account	-1,926.79	-50.6%
6500 · RESTRICTED-ENDOWMENT FUNDING		
6501 · Gen'l Endowment Donations	3,514.87	53.38%
6502 · George Balch Scholarship	-213.00	-100.0%
6503 · Tamo Kitaura Ref Grant	-313.50	-100.0%

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6504 · B. Palacio Scholarship Fund	3,980.00	12,838.71%
6505 · Keiko Fukuda Scholarship	-446.00	-100.0%
6506 · Elizabeth Lee Scholarship	-653.00	-90.32%
6507 · Noboru Saito Scholarship	-1,066.00	-100.0%
6508 · Dr. J. Fitzsimmons Schol. Fund	-151.00	-100.0%
6509 · Osako Scholarship Fund	-431.00	-100.0%
6510 · Dr. Eichi Koiwai	-66.00	-100.0%
6500 · RESTRICTED-ENDOWMENT FUNDING - Other	-15.00	-100.0%
Total 6500 · RESTRICTED-ENDOWMENT FUNDING	4,140.37	41.24%
Total Income	40,342.98	28.95%
Expense		
7000 · OPERATIONS		
7011 · Taxes		
7011C · Employment Tax (FICA, SSS, etc.	-5,195.21	-37.48%
Total 7011 · Taxes	-5,195.21	-37.48%
7020 · Insurance		
7021 · Excess Medical Insurance	13,835.00	103.56%
7022 · Liability Insurance Premium	9,175.00	22.12%
7023 · Worker's Comp Premium	175.68	100.0%
7025 · D&O Insurance	2,678.00	167.58%
7026 · Business Insurance Premium	638.00	100.0%
7028 · Event Medical Liability	-34.00	-100.0%
Total 7020 · Insurance	26,467.68	46.9%
7030 · Professional Fees		
7032 · Accounting Fees	-62.03	-5.0%
Total 7030 · Professional Fees	-62.03	-5.0%
7040 · BOD Meeting Expense	1,139.47	100.0%
7050 · Office Facility Expenses		
7051 · Rent	1,375.00	25.58%
7052 · Electricity	1,107.27	74.08%
Total 7050 · Office Facility Expenses	2,482.27	36.13%
7060 · Employee Wages		
7061 · Executive Director	-1,483.03	-7.73%
7062 · Administrative Manager	2,016.00	17.11%
7063 · Administrative Assistant	10,276.44	98.74%
7066 · Website personal (part time)	-232.50	-8.51%
Total 7060 · Employee Wages	10,576.91	23.97%
7070 · Employee Benefits		
7072 · Retirement (IRA)	-602.38	-100.0%
Total 7070 · Employee Benefits	-602.38	-100.0%
7100 · Office Expense		
7112 · Bank Charges	-55.00	-100.0%
7113 · Credit Card charges	-908.99	-100.0%
7114 · Paypal Fees	648.48	21.33%
7130 · Postage		
7131 · USPS	845.00	442.18%

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7132 · NonUSPS Services	80.26	100.0%
Total 7130 · Postage	925.26	484.18%
7140 · Telephone	1,129.61	314.2%
7160 · Supplies/Software		
7161 · Office Expense	1,334.16	442.71%
7160 · Supplies/Software - Other	96.01	100.0%
Total 7160 · Supplies/Software	1,430.17	474.57%
Total 7100 · Office Expense	3,169.53	65.27%
7200 · Office Travel		
7202 · National Meetings	593.28	100.0%
Total 7200 · Office Travel	593.28	100.0%
7500 · Committees		
7502 · Life Membership Development		
7502A · Life Membership-Plaques/Engrave	86.60	50.0%
7502B · Life Membership-Garnet Pins	-31.10	-11.77%
7502C · Life Membership-Lapel Pins	22.96	59.28%
7502D · Life Membership-Patches	-1.40	-11.58%
7502 · Life Membership Development - Other	0.83	100.0%
Total 7502 · Life Membership Development	77.89	15.92%
7507 · Marketing Committee Expense	90.00	100.0%
Total 7500 · Committees	167.89	34.32%
Total 7000 · OPERATIONS	38,737.41	30.38%
9000 · DEVELOPMENT EXPENSES		
9100 · Development Committee		
9111 · NTIS; Manual/Resouce	6,875.00	100.0%
9119 · NTIS Misc Programs	1,514.17	100.0%
Total 9100 · Development Committee	8,389.17	100.0%
9200 · Funding from Endowment		
9201 · George Balch Scholarship Fund	500.00	100.0%
9207 · Noboru Saito Scholarship Fund	-500.00	-100.0%
Total 9200 · Funding from Endowment	0.00	0.0%
Total 9000 · DEVELOPMENT EXPENSES	8,389.17	1,677.83%
Total Expense	47,126.58	36.82%
Net Ordinary Income	-6,783.60	-59.78%
Net Income	-6,783.60	-59.78%