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04/05/23

Cash Basis

United States Judo Federation
Income & Expenditures Prev Year Comparison
September 1, 2022 through April 5, 2023

	Sep 1, '22 - Apr 5, 23	Sep 1, '21 - Apr 5, 22
Ordinary Income/Expense		
Income		
1100 · REGISTRATION - Jrs./Srs.		
1100a · Registration -12 month	170,251.25	152,982.50
1100b · Registration - 8 month	5,665.00	2,475.00
1100c · Registration - 4 month	7,190.00	6,545.00
1100d · Registration - 1 month	5,850.00	2,685.00
1100e · Family Plan - 3 members	8,472.50	4,000.00
1100f · Family Plan - 4 members	3,400.00	3,400.00
1100g · Family Plan - 5 members	1,200.00	2,495.00
1100h · Family Plan - 6 members	460.00	955.00
1100i · Family Plan - 7 plus members	530.00	265.00
1100ydk · Yudanshakai fee portion	-45,403.75	-39,392.50
1100 · REGISTRATION - Jrs./Srs. - Other	385.00	210.00
Total 1100 · REGISTRATION - Jrs./Srs.	158,000.00	136,620.00
1110 · REGISTRATION - Booster		
1110a · Booster Rebate	360.00	300.00
1110 · REGISTRATION - Booster - Other	645.00	905.00
Total 1110 · REGISTRATION - Booster	1,005.00	1,205.00
1120 · REGISTRATION - USJF Secondary		
1120ydk · Yudanshakai fee portion	-3,132.50	-3,220.00
1120 · REGISTRATION - USJF Secondary - Other	5,897.50	5,897.50
Total 1120 · REGISTRATION - USJF Secondary	2,765.00	2,677.50
1200 · REGISTRATION - Life (Active)		
1200ydk · Yudanshakai fee portion	-3,552.50	-3,972.50
1200 · REGISTRATION - Life (Active) - Other	15,925.00	17,885.00
Total 1200 · REGISTRATION - Life (Active)	12,372.50	13,912.50
1250 · MAKE-UP FEES		
1250ydk · Yudanshakai fee portion	-530.00	-320.00
1250 · MAKE-UP FEES - Other	1,615.00	995.00
Total 1250 · MAKE-UP FEES	1,085.00	675.00
1300a · RESTRICTED LIFE FUNDS		
1300 · New life membership-Restricted	6,445.20	9,726.08
1301 · New PCLM-Restricted	160.55	1,352.37
Total 1300a · RESTRICTED LIFE FUNDS	6,605.75	11,078.45
1400 · YUDANSHAKAI FEE	4,500.00	4,950.00

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	Sep 1, '22 - Apr 5, 23	Sep 1, '21 - Apr 5, 22
1500 · CLUBS FEE		
1500ydk · Yudanshakai fee portion	-5,980.00	-2,970.00
1500 · CLUBS FEE - Other	11,905.00	8,220.00
Total 1500 · CLUBS FEE	5,925.00	5,250.00
3100 · PROMOTIONS	5,825.00	9,975.00
3200 · SANCTIONS	905.00	595.00
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
4700 · DEVELOPMENT		
4701 · Teachers Institute		
4701A · Nat'l Teachers Clinics	895.00	785.00
4701B · Nat'l Teachers Certificates	455.00	515.00
4701E · Teacher's Online Course	50.00	0.00
Total 4701 · Teachers Institute	1,400.00	1,300.00
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	865.00	1,136.00
4706B · Coach Certification	245.00	435.00
4706C · Manuals	175.00	379.00
4706D · Coach Online Course	80.00	0.00
4706 · Coach Development - Other	60.00	0.00
Total 4706 · Coach Development	1,425.00	1,950.00
4711 · Self-Defense		
4711B · Self-Defense Certificates	120.00	130.00
Total 4711 · Self-Defense	120.00	130.00
4700 · DEVELOPMENT - Other	60.00	83.00
Total 4700 · DEVELOPMENT	3,005.00	3,703.00

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	Sep 1, '22 - Apr 5, 23	Sep 1, '21 - Apr 5, 22
6000 · INTEREST INCOME		
6002 · Reserve Interest Income		
6002a · Interest Income-Raymond James	555.76	18.95
6002 · Reserve Interest Income - Other	0.00	3.12
Total 6002 · Reserve Interest Income	555.76	22.07
6003 · Operational Interest Income		
6003a · Interest Income-Key Bank MMA	0.00	0.42
6003c · Interest Income-Umpqua MMA	0.00	5.32
Total 6003 · Operational Interest Income	0.00	5.74
Total 6000 · INTEREST INCOME	555.76	27.81
6001 · Endowment Interest Account		
6001a · Interest income-Balch #0133	155.31	371.54
6001b · Interest Income-Fukuda #0132	211.66	352.79
6001c · Interest Income-General #0130a	1,117.06	2,177.47
6001d · Interest Income-Kitaura #0134	0.80	18.91
6001e · Interest Income-Lee #0140	0.50	10.78
6001f · Interest Income-Palacio #0131	0.48	8.08
6001h · Interest income-Saito #144	193.17	541.32
6001i · Interest income-Fitzsimmons#145	36.76	60.80
6001j · Interest income-Osako #146	165.29	330.32
6001k · Interest Income-Koiwai #147	0.29	3.32
Total 6001 · Endowment Interest Account	1,881.32	3,875.33
6500 · RESTRICTED-ENDOWMENT FUNDING		
6501 · Gen'l Endowment Donations	10,100.00	6,790.61
6502 · George Balch Scholarship	0.00	464.00
6503 · Tamo Kitaura Ref Grant	0.00	514.50
6504 · B. Palacio Scholarship Fund	4,015.00	4,032.00
6505 · Keiko Fukuda Scholarship	0.00	477.00
6506 · Elizabeth Lee Scholarship	70.00	771.50
6507 · Noboru Saito Scholarship	0.00	1,467.00
6508 · Dr. J. Fitzsimmons Schol. Fund	0.00	182.00
6509 · Osako Scholarship Fund	0.00	432.00
6510 · Dr. Eichi Koiwai	0.00	67.00
Total 6500 · RESTRICTED-ENDOWMENT FUNDING	14,185.00	15,197.61
6610 · General Donation	0.00	15.00
Total Income	218,615.33	209,782.20
Expense		
7000 · OPERATIONS		
7010 · USJI Dues	0.00	1,750.00

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	Sep 1, '22 - Apr 5, 23	Sep 1, '21 - Apr 5, 22
7011 · Taxes		
7011C · Employment Tax (FICA, SSS, etc.)	8,710.93	20,914.59
Total 7011 · Taxes	8,710.93	20,914.59
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	371.94	0.00
7025 · D&O Insurance	4,276.00	1,598.00
7026 · Business Insurance Premium	638.00	787.68
7028 · Event Medical Liability	3,264.25	3,298.25
Total 7020 · Insurance	86,395.19	60,518.93
7030 · Professional Fees		
7032 · Accounting Fees	1,709.97	1,602.00
Total 7030 · Professional Fees	1,709.97	1,602.00
7040 · BOD Meeting Expense	1,139.47	0.00
7050 · Office Facility Expenses		
7051 · Rent	9,000.00	7,525.00
7052 · Electricity	2,601.89	3,711.89
Total 7050 · Office Facility Expenses	11,601.89	11,236.89
7060 · Employee Wages		
7061 · Executive Director	25,666.73	28,463.24
7062 · Administrative Manager	20,077.12	17,973.14
7063 · Administrative Assistant	34,637.62	16,786.62
7066 · Website personal (part time)	2,500.00	9,057.50
Total 7060 · Employee Wages	82,881.47	72,280.50
7070 · Employee Benefits		
7071 · Medical Expense Reimbursement	1,500.00	0.00
7072 · Retirement (IRA)	0.00	1,193.51
Total 7070 · Employee Benefits	1,500.00	1,193.51
7100 · Office Expense		
7112 · Bank Charges	0.00	100.00
7113 · Credit Card charges	0.00	908.99
7114 · Paypal Fees	4,896.74	4,544.80

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	Sep 1, '22 - Apr 5, 23	Sep 1, '21 - Apr 5, 22
7130 · Postage		
7131 · USPS	1,036.10	236.10
7132 · NonUSPS Services	80.26	0.00
Total 7130 · Postage	1,116.36	236.10
7140 · Telephone	1,489.13	3,245.13
7160 · Supplies/Software		
7161 · Office Expense	1,635.52	595.86
7160 · Supplies/Software - Other	96.01	0.00
Total 7160 · Supplies/Software	1,731.53	595.86
Total 7100 · Office Expense	9,233.76	9,630.88
7200 · Office Travel		
7202 · National Meetings	1,183.09	0.00
Total 7200 · Office Travel	1,183.09	0.00
7300 · President's Expenses		
7304 · Pres. Memorial Contributions	0.00	200.00
Total 7300 · President's Expenses	0.00	200.00
7500 · Committees		
7502 · Life Membership Development		
7502A · Life Membership-Plaques/Engrave	-3.00	-502.25
7502B · Life Membership-Garnet Pins	-388.75	-575.35
7502C · Life Membership-Lapel Pins	-20.75	-55.33
7502D · Life Membership-Patches	-20.35	-26.29
7502 · Life Membership Development - Other	0.00	-0.83
Total 7502 · Life Membership Development	-432.85	-1,160.05
7507 · Marketing Committee Expense	90.00	0.00
Total 7500 · Committees	-342.85	-1,160.05
Total 7000 · OPERATIONS	204,012.92	178,167.25
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

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	Sep 1, '22 - Apr 5, 23	Sep 1, '21 - Apr 5, 22
9200 · Funding from Endowment		
9201 · George Balch Scholarship Fund	500.00	0.00
9207 · Noboru Saito Scholarship Fund	750.00	500.00
Total 9200 · Funding from Endowment	1,250.00	500.00
Total 9000 · DEVELOPMENT EXPENSES	9,639.17	500.00
Total Expense	213,652.09	178,667.25
Net Ordinary Income	4,963.24	31,114.95
Net Income	4,963.24	31,114.95

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	\$ Change	% Change
Ordinary Income/Expense		
Income		
1100 · REGISTRATION - Jrs./Srs.		
1100a · Registration -12 month	17,268.75	11.3%
1100b · Registration - 8 month	3,190.00	128.9%
1100c · Registration - 4 month	645.00	9.9%
1100d · Registration - 1 month	3,165.00	117.9%
1100e · Family Plan - 3 members	4,472.50	111.8%
1100f · Family Plan - 4 members	0.00	0.0%
1100g · Family Plan - 5 members	-1,295.00	-51.9%
1100h · Family Plan - 6 members	-495.00	-51.8%
1100i · Family Plan - 7 plus members	265.00	100.0%
1100ydk · Yudanshakai fee portion	-6,011.25	-15.3%
1100 · REGISTRATION - Jrs./Srs. - Other	175.00	83.3%
Total 1100 · REGISTRATION - Jrs./Srs.	21,380.00	15.7%
1110 · REGISTRATION - Booster		
1110a · Booster Rebate	60.00	20.0%
1110 · REGISTRATION - Booster - Other	-260.00	-28.7%
Total 1110 · REGISTRATION - Booster	-200.00	-16.6%
1120 · REGISTRATION - USJF Secondary		
1120ydk · Yudanshakai fee portion	87.50	2.7%
1120 · REGISTRATION - USJF Secondary - Other	0.00	0.0%
Total 1120 · REGISTRATION - USJF Secondary	87.50	3.3%
1200 · REGISTRATION - Life (Active)		
1200ydk · Yudanshakai fee portion	420.00	10.6%
1200 · REGISTRATION - Life (Active) - Other	-1,960.00	-11.0%
Total 1200 · REGISTRATION - Life (Active)	-1,540.00	-11.1%
1250 · MAKE-UP FEES		
1250ydk · Yudanshakai fee portion	-210.00	-65.6%
1250 · MAKE-UP FEES - Other	620.00	62.3%
Total 1250 · MAKE-UP FEES	410.00	60.7%
1300a · RESTRICTED LIFE FUNDS		
1300 · New life membership-Restricted	-3,280.88	-33.7%
1301 · New PCLM-Restricted	-1,191.82	-88.1%
Total 1300a · RESTRICTED LIFE FUNDS	-4,472.70	-40.4%
1400 · YUDANSHAKAI FEE	-450.00	-9.1%

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	\$ Change	% Change
1500 · CLUBS FEE		
1500ydk · Yudanshakai fee portion	-3,010.00	-101.4%
1500 · CLUBS FEE - Other	3,685.00	44.8%
Total 1500 · CLUBS FEE	675.00	12.9%
3100 · PROMOTIONS	-4,150.00	-41.6%
3200 · SANCTIONS	310.00	52.1%
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%
4700 · DEVELOPMENT		
4701 · Teachers Institute		
4701A · Nat'l Teachers Clinics	110.00	14.0%
4701B · Nat'l Teachers Certificates	-60.00	-11.7%
4701E · Teacher's Online Course	50.00	100.0%
Total 4701 · Teachers Institute	100.00	7.7%
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	-271.00	-23.9%
4706B · Coach Certification	-190.00	-43.7%
4706C · Manuals	-204.00	-53.8%
4706D · Coach Online Course	80.00	100.0%
4706 · Coach Development - Other	60.00	100.0%
Total 4706 · Coach Development	-525.00	-26.9%
4711 · Self-Defense		
4711B · Self-Defense Certificates	-10.00	-7.7%
Total 4711 · Self-Defense	-10.00	-7.7%
4700 · DEVELOPMENT - Other	-23.00	-27.7%
Total 4700 · DEVELOPMENT	-698.00	-18.9%

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6000 · INTEREST INCOME		
6002 · Reserve Interest Income		
6002a · Interest Income-Raymond James	536.81	2,832.8%
6002 · Reserve Interest Income - Other	-3.12	-100.0%
Total 6002 · Reserve Interest Income	533.69	2,418.2%
6003 · Operational Interest Income		
6003a · Interest Income-Key Bank MMA	-0.42	-100.0%
6003c · Interest Income-Umpqua MMA	-5.32	-100.0%
Total 6003 · Operational Interest Income	-5.74	-100.0%
Total 6000 · INTEREST INCOME	527.95	1,898.4%
6001 · Endowment Interest Account		
6001a · Interest income-Balch #0133	-216.23	-58.2%
6001b · Interest Income-Fukuda #0132	-141.13	-40.0%
6001c · Interest Income-General #0130a	-1,060.41	-48.7%
6001d · Interest Income-Kitaura #0134	-18.11	-95.8%
6001e · Interest Income-Lee #0140	-10.28	-95.4%
6001f · Interest Income-Palacio #0131	-7.60	-94.1%
6001h · Interest income-Saito #144	-348.15	-64.3%
6001i · Interest income-Fitzsimmons#145	-24.04	-39.5%
6001j · Interest income-Osako #146	-165.03	-50.0%
6001k · Interest Income-Koiwai #147	-3.03	-91.3%
Total 6001 · Endowment Interest Account	-1,994.01	-51.5%
6500 · RESTRICTED-ENDOWMENT FUNDING		
6501 · Gen'l Endowment Donations	3,309.39	48.7%
6502 · George Balch Scholarship	-464.00	-100.0%
6503 · Tamo Kitaura Ref Grant	-514.50	-100.0%
6504 · B. Palacio Scholarship Fund	-17.00	-0.4%
6505 · Keiko Fukuda Scholarship	-477.00	-100.0%
6506 · Elizabeth Lee Scholarship	-701.50	-90.9%
6507 · Noboru Saito Scholarship	-1,467.00	-100.0%
6508 · Dr. J. Fitzsimmons Schol. Fund	-182.00	-100.0%
6509 · Osako Scholarship Fund	-432.00	-100.0%
6510 · Dr. Eichi Koiwai	-67.00	-100.0%
Total 6500 · RESTRICTED-ENDOWMENT FUNDING	-1,012.61	-6.7%
6610 · General Donation	-15.00	-100.0%
Total Income	8,833.13	4.2%
Expense		
7000 · OPERATIONS		
7010 · USJI Dues	-1,750.00	-100.0%

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7011 · Taxes		
7011C · Employment Tax (FICA, SSS, etc.)	-12,203.66	-58.4%
Total 7011 · Taxes	-12,203.66	-58.4%
7020 · Insurance		
7021 · Excess Medical Insurance	13,835.00	103.6%
7022 · Liability Insurance Premium	9,175.00	22.1%
7023 · Worker's Comp Premium	371.94	100.0%
7025 · D&O Insurance	2,678.00	167.6%
7026 · Business Insurance Premium	-149.68	-19.0%
7028 · Event Medical Liability	-34.00	-1.0%
Total 7020 · Insurance	25,876.26	42.8%
7030 · Professional Fees		
7032 · Accounting Fees	107.97	6.7%
Total 7030 · Professional Fees	107.97	6.7%
7040 · BOD Meeting Expense	1,139.47	100.0%
7050 · Office Facility Expenses		
7051 · Rent	1,475.00	19.6%
7052 · Electricity	-1,110.00	-29.9%
Total 7050 · Office Facility Expenses	365.00	3.3%
7060 · Employee Wages		
7061 · Executive Director	-2,796.51	-9.8%
7062 · Administrative Manager	2,103.98	11.7%
7063 · Administrative Assistant	17,851.00	106.3%
7066 · Website personal (part time)	-6,557.50	-72.4%
Total 7060 · Employee Wages	10,600.97	14.7%
7070 · Employee Benefits		
7071 · Medical Expense Reimbursement	1,500.00	100.0%
7072 · Retirement (IRA)	-1,193.51	-100.0%
Total 7070 · Employee Benefits	306.49	25.7%
7100 · Office Expense		
7112 · Bank Charges	-100.00	-100.0%
7113 · Credit Card charges	-908.99	-100.0%
7114 · Paypal Fees	351.94	7.7%

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7130 · Postage		
7131 · USPS	800.00	338.8%
7132 · NonUSPS Services	80.26	100.0%
Total 7130 · Postage	880.26	372.8%
7140 · Telephone	-1,756.00	-54.1%
7160 · Supplies/Software		
7161 · Office Expense	1,039.66	174.5%
7160 · Supplies/Software - Other	96.01	100.0%
Total 7160 · Supplies/Software	1,135.67	190.6%
Total 7100 · Office Expense	-397.12	-4.1%
7200 · Office Travel		
7202 · National Meetings	1,183.09	100.0%
Total 7200 · Office Travel	1,183.09	100.0%
7300 · President's Expenses		
7304 · Pres. Memorial Contributions	-200.00	-100.0%
Total 7300 · President's Expenses	-200.00	-100.0%
7500 · Committees		
7502 · Life Membership Development		
7502A · Life Membership-Plaques/Engrave	499.25	99.4%
7502B · Life Membership-Garnet Pins	186.60	32.4%
7502C · Life Membership-Lapel Pins	34.58	62.5%
7502D · Life Membership-Patches	5.94	22.6%
7502 · Life Membership Development - Other	0.83	100.0%
Total 7502 · Life Membership Development	727.20	62.7%
7507 · Marketing Committee Expense	90.00	100.0%
Total 7500 · Committees	817.20	70.5%
Total 7000 · OPERATIONS	25,845.67	14.5%
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%

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	<u>\$ Change</u>	<u>% Change</u>
9200 · Funding from Endowment		
9201 · George Balch Scholarship Fund	500.00	100.0%
9207 · Noboru Saito Scholarship Fund	250.00	50.0%
Total 9200 · Funding from Endowment	750.00	150.0%
Total 9000 · DEVELOPMENT EXPENSES	9,139.17	1,827.8%
Total Expense	34,984.84	19.6%
Net Ordinary Income	-26,151.71	-84.1%
Net Income	-26,151.71	-84.1%