

Profit and Loss Comparison

United States Judo Federation

September 1, 2024-April 16, 2025

| Distribution account | Total | |
|--|--------------------------|-------------------------------|
| | Sep 1 2024 - Apr 16 2025 | Sep 1 2023 - Apr 16 2024 (PY) |
| Income | | |
| 1100 REGISTRATION - Jrs./Srs. | 0.00 | 0.00 |
| 1100a Registration - 12 month | 245,205.00 | 248,787.58 |
| 1100b Registration - 8 month | 440.00 | 4,620.00 |
| 1100c Registration - 4 month | 520.00 | 8,630.00 |
| 1100d Registration - 1 month | 1,231.25 | 7,450.00 |
| 1100e Family Plan - 3 members | 10,635.00 | 11,047.50 |
| 1100f Family Plan - 4 members | 10,190.00 | 8,470.00 |
| 1100g Family Plan - 5 members | 1,600.00 | 3,000.00 |
| 1100h Family Plan - 6 members | 460.00 | 690.00 |
| 1100i Family Plan - 7 plus members | 530.00 | 1,080.00 |
| 1100l Subscription | 9,690.37 | |
| 1100ydk Yudanshakai fee portion | -62,324.00 | -41,141.25 |
| Total for 1100 REGISTRATION - Jrs./Srs. | \$218,177.62 | \$252,633.83 |
| 1110 REGISTRATION - Booster | 840.00 | 1,540.00 |
| 1110a Booster Rebate | 405.00 | 785.00 |
| Total for 1110 REGISTRATION - Booster | \$1,245.00 | \$2,325.00 |
| 1200 REGISTRATION - Life (Active) | 27,282.50 | 27,160.00 |
| 1200ydk Yudanshakai fee portion | -5,895.00 | -3,090.00 |
| Total for 1200 REGISTRATION - Life (Active) | \$21,387.50 | \$24,070.00 |
| 1250 MAKE-UP FEES | 1,290.00 | 2,050.00 |
| 1250ydk Yudanshakai fee portion | -290.00 | -630.00 |
| Total for 1250 MAKE-UP FEES | \$1,000.00 | \$1,420.00 |
| 1400 YUDANSHAKAI FEE | 1,350.00 | 5,400.00 |
| 1500 CLUBS FEE | 4,244.00 | 14,210.00 |
| 1500ydk Yudanshakai fee portion | -1,694.00 | -7,455.00 |
| Total for 1500 CLUBS FEE | \$2,550.00 | \$6,755.00 |
| 3100 PROMOTIONS | 8,305.00 | 10,625.00 |
| 3200 SANCTIONS | 1,375.00 | 1,905.00 |
| 4000 MERCHANDISE | 0.00 | 0.00 |
| 4005 Miscellaneous Items | 20.00 | |
| Total for 4000 MERCHANDISE | \$20.00 | 0.00 |
| 4700 DEVELOPMENT | 0.00 | 0.00 |
| 4701 Teachers Institute | 0.00 | 0.00 |
| 4701A Nat'l Teachers Clinics | 1,750.00 | 1,875.00 |
| 4701B Nat'l Teachers Certificates | 625.00 | 750.00 |
| 4701C National Judo Conference | | 80.00 |
| Total for 4701 Teachers Institute | \$2,375.00 | \$2,705.00 |
| 4704 Kata Dev't and Certification | 60.00 | 235.00 |

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| 4704B Kata Certification | 1,245.00 | 110.00 |
| 4704C Nat'l Kata Certification Test | 140.00 | 710.00 |
| Total for 4704 Kata Dev't and Certification | \$1,445.00 | \$1,055.00 |
| 4706 Coach Development | 0.00 | 0.00 |
| 4706A Nat'l Coach Dev't Clinics | 3,075.00 | 2,825.00 |
| 4706B Coach Certification | 1,125.00 | 1,420.00 |
| Total for 4706 Coach Development | \$4,200.00 | \$4,245.00 |
| 4711 Self-Defense | 0.00 | 0.00 |
| 4711A Self-Defense Clinics | 240.00 | |
| 4711B Self-Defense Certificates | | 90.00 |
| Total for 4711 Self-Defense | \$240.00 | \$90.00 |
| 4703 Junior Youth Development | 0.00 | 0.00 |
| 4703B Junior National Bids | | 1,000.00 |
| 4703C Junior Youth Development Misc. | | 1,000.00 |
| Total for 4703 Junior Youth Development | 0.00 | \$2,000.00 |
| Total for 4700 DEVELOPMENT | \$8,260.00 | \$10,095.00 |
| 6000 INTEREST INCOME | 0.00 | 0.00 |
| 6002 Reserve Interest Income | 0.00 | 0.00 |
| 6002a Interest Income-Raymond James | 5,073.63 | 8,497.82 |
| Total for 6002 Reserve Interest Income | \$5,073.63 | \$8,497.82 |
| 6003 Operational Interest Income | 0.00 | 0.00 |
| 6003c Interest Income-Umpqua MMA | 4.00 | 4.32 |
| Total for 6003 Operational Interest Income | \$4.00 | \$4.32 |
| Total for 6000 INTEREST INCOME | \$5,077.63 | \$8,502.14 |
| 6620 Special Projects | 60,000.00 | |
| 6600 Operational Fund DONATIONS | | 20.00 |
| 6611 Hall of Fame | 0.00 | 4,100.00 |
| 6611b Hall of Fame Program Book | | 490.00 |
| Total for 6611 Hall of Fame | 0.00 | \$4,590.00 |
| Total for Income | \$328,747.75 | \$328,340.97 |
| Cost of Goods Sold | | |
| Gross Profit | \$328,747.75 | \$328,340.97 |
| Expenses | | |
| 7000 OPERATIONS | 0.00 | 0.00 |
| 7020 Insurance | 0.00 | 0.00 |
| 7021 Excess Medical Insurance | 30,361.00 | 20,695.00 |
| 7022 Liability Insurance Premium | 77,672.10 | 58,597.20 |
| 7023 Worker's Comp Premium | -65.00 | |
| 7025 D&O Insurance | 1,926.00 | 15,193.80 |
| 7026 Business Insurance Premium | 2,546.00 | 2,809.00 |
| 7028 Event Medical Liability | 3,247.25 | 6,596.50 |
| 7024 Excess Medical | | 12,186.00 |
| Total for 7020 Insurance | \$115,687.35 | \$116,077.50 |
| 7030 Professional Fees | 0.00 | 0.00 |
| 7032 Accounting Fees | 2,477.90 | 1,582.27 |

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| 7031 Legal Fees | | 2,428.02 |
| Total for 7030 Professional Fees | \$2,477.90 | \$4,010.29 |
| 7040 BOD Meeting Expense | 1,275.02 | 7,740.80 |
| 7050 Office Facility Expenses | 0.00 | 0.00 |
| 7052 Electricity | 2,834.94 | 9,053.88 |
| 7054 Water | 1,108.11 | 202.32 |
| 7055a Property Taxes | 3,400.27 | 3,310.16 |
| 7055b DLC Lawn Solutions, LLC | 1,099.85 | |
| 7055d DLC Lawn Solutions, LLC-Equipme | 789.95 | |
| 7055f Building Up Keep | 985.08 | |
| 7055 Garbage Service | 51.87 | 207.48 |
| 7051 Rent | | 2,450.00 |
| Total for 7050 Office Facility Expenses | \$10,270.07 | \$15,223.84 |
| 7060 Employee Wages | 0.00 | 0.00 |
| 7011C Employment Tax (FICA, SSS, etc. | 12,003.32 | 31,193.93 |
| 7061 Executive Director | 32,946.30 | 28,405.62 |
| 7062 Administrative Manager | 24,322.75 | 21,472.57 |
| 7063 Administrative Assistant | 31,241.96 | 52,109.73 |
| 7066 Website personal (part time) | 10,600.00 | 10,100.00 |
| Total for 7060 Employee Wages | \$111,114.33 | \$143,281.85 |
| 7070 Employee Benefits | 0.00 | 0.00 |
| 7072 Retirement (IRA) | 4,071.44 | 5,098.76 |
| Total for 7070 Employee Benefits | \$4,071.44 | \$5,098.76 |
| 7100 Office Expense | 0.00 | 0.00 |
| 7110 Printing | 0.00 | 0.00 |
| 7110C Ink & Toner | 629.85 | 3,734.44 |
| Total for 7110 Printing | \$629.85 | \$3,734.44 |
| 7113 Credit Card charges | 205.53 | 2,382.68 |
| 7114 Paypal Fees | 11,123.00 | 9,930.05 |
| 7115 Stripe Fees | 24.70 | 434.25 |
| 7116 Square Fees | 1,191.69 | |
| 7130 Postage | 0.00 | 0.00 |
| 7131 USPS | 620.05 | 622.27 |
| 7132 Non-USPS Services | 77.78 | 101.05 |
| Total for 7130 Postage | \$697.83 | \$723.32 |
| 7140 Telephone | 666.55 | 5,232.08 |
| 7160 Supplies/Software | 110.66 | 0.00 |
| 7161 Office Expense | 847.59 | 1,341.09 |
| Total for 7160 Supplies/Software | \$958.25 | \$1,341.09 |
| Total for 7100 Office Expense | \$15,497.40 | \$23,777.91 |
| 7200 Office Travel | 0.00 | 0.00 |
| 7202 Staff Travel National Meetings | 5,286.65 | 2,631.55 |
| Total for 7200 Office Travel | \$5,286.65 | \$2,631.55 |
| 7300 Officer Expenses | 0.00 | 0.00 |
| 7312 Office Expense for VP | 1,046.84 | |

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| 7303 Pres. Expenses | 0.00 | 0.00 |
| 7309 Presidential Other | | 902.89 |
| Total for 7303 Pres. Expenses | 0.00 | \$902.89 |
| Total for 7300 Officer Expenses | \$1,046.84 | \$902.89 |
| 7400 Public Relations | 0.00 | 0.00 |
| 7450 USJF Marketing | 446.14 | |
| Total for 7400 Public Relations | \$446.14 | 0.00 |
| 7500 Committees | 0.00 | 0.00 |
| 7502 Life Membership Development | 0.00 | -0.71 |
| 7502A Life Membership-Plaques/Engrave | -1,707.00 | -1,496.50 |
| 7502B Life Membership-Garnet Pins | -1,570.46 | -1,368.40 |
| 7502C Life Membership-Lapel Pins | -83.83 | -73.04 |
| 7502D Life Membership-Patches | -71.71 | -61.77 |
| Total for 7502 Life Membership Development | -\$3,433.00 | -\$3,000.42 |
| 7520 Hall of Fame Committee Expenses | | 2,280.00 |
| Total for 7500 Committees | -\$3,433.00 | -\$720.42 |
| Total for 7000 OPERATIONS | \$263,740.14 | \$318,024.97 |
| 9000 DEVELOPMENT EXPENSES | 0.00 | 0.00 |
| 9100 Development Committee | 6,000.00 | |
| 9131 KDCS Chair Travel | 494.11 | |
| 9150 Jr Youth Dev Programs (JYDS) | 2,000.00 | |
| 9102 DC Chair Travel | | 1,293.71 |
| 9105 High Performance | | 1,246.24 |
| 9113 NTIS Chair Travel | | 988.98 |
| 9119 NTIS Misc Programs | | 140.39 |
| 9139 KDCS Misc Programs | | 297.80 |
| 9169 NCDS Misc Programs | | 250.00 |
| 9199 Development Committee Other | | 3,510.63 |
| Total for 9000 DEVELOPMENT EXPENSES | \$8,494.11 | \$7,727.75 |
| Purchases | 1,750.00 | |
| Total for Expenses | \$273,984.25 | \$325,752.72 |
| Net Operating Income | \$54,763.50 | \$2,588.25 |
| Other Income | | |
| 1300 New life membership-Restricted | 26,537.18 | 23,891.58 |
| 1301 New PCLM-Restricted | 4,669.32 | 1,036.00 |
| Total for 1300 New life membership-Restricted | \$31,206.50 | \$24,927.58 |
| 6001 Endowment Interest Account | 0.00 | 230.77 |
| 6001a Interest income-Balch #0133 | 1,526.64 | 1,237.19 |
| 6001b Interest Income-Fukuda #0132 | 4,634.33 | 4,165.95 |
| 6001c Interest Income-General #0130a | 30,011.87 | 25,604.42 |
| 6001d Interest Income-Kitaura #0134 | 742.64 | 818.48 |
| 6001e Interest Income-Lee #0140 | 410.83 | 243.06 |
| 6001f Interest Income-Palacio #0131 | 312.53 | 351.49 |
| 6001h Interest income-Saito #144 | 1,014.19 | 837.44 |
| 6001i Interest income-Fitzsimmons#145 | 626.27 | 581.00 |

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| 6001j Interest income-Osako #146 | 289.77 | 341.37 |
| 6001k Interest Income-Koiwai #147 | 130.61 | 147.75 |
| Total for 6001 Endowment Interest Account | \$39,699.68 | \$34,558.92 |
| 6500 RESTRICTED-ENDOWMENT FUNDING | 0.00 | 0.00 |
| 6501 Gen'l Endowment Donations | 3,435.00 | 108,535.00 |
| 6502 George Balch Scholarship | 50.00 | |
| 6505 Keiko Fukuda Scholarship | 72.50 | 185.00 |
| 6510 Dr. Eichi Koiwai | 30.00 | |
| 6506 Elizabeth Lee Scholarship | | 310.00 |
| 6507 Noboru Saito Scholarship | | 15.00 |
| Total for 6500 RESTRICTED-ENDOWMENT FUNDING | \$3,587.50 | \$109,045.00 |
| Total for Other Income | \$74,493.68 | \$168,531.50 |
| Other Expenses | | |
| 9200 Funding from Endowment | 0.00 | 0.00 |
| 9204 Keiko Fukuda Scholarship | 1,000.00 | |
| 9205 Elizabeth Lee Scholarship Fund | 900.00 | |
| Total for 9200 Funding from Endowment | \$1,900.00 | 0.00 |
| Total for Other Expenses | \$1,900.00 | 0.00 |
| Net Other Income | \$72,593.68 | \$168,531.50 |
| Net Income | \$127,357.18 | \$171,119.75 |

Cash Basis Wednesday, April 16, 2025 09:29 PM GMTZ