

9:13 AM
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BROWARD TEACHERS UNION, LOCAL 1975
Profit & Loss Budget vs. Actual
July through December 2009

	Jul - Dec 09	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
MEMBERSHIP DUES	3,110,944	8,160,000	-5,049,056
PPA CHAPTER RECEIPTS	174,476	216,000	-41,524
REBATE RECEIPTS	137,875	667,920	-530,045
AFT GRANT	109,953	130,000	-20,047
ACCOUNTABILITY GRANT	80,000	80,000	0
ADVERTISING SPONSORSHIP-COMM	69,125	20,000	49,125
DIVIDEND/INTEREST INCOME	49,551	65,000	-15,449
SERVICE AGREEMENTS	10,143	10,200	-57
RETIREE INCOME	3,128	4,375	-1,247
ADMINISTRATIVE REIMBURSEMENTS	439	25,000	-24,561
FEA GRANTS	0	100,000	-100,000
Total Income	3,745,634	9,478,495	-5,732,861
Expense			
PER CAPITA DUES EXPENSE	1,576,796	4,758,860	-3,182,064
FIELD STAFF SERVICES			
PAYROLL EXPENSE - FIELD STAFF	668,942	1,256,746	-587,804
FS-PENSION AND BENEFITS	205,254	389,591	-184,337
PAYROLL EXPENSE - TAXES	49,987	100,540	-50,553
EXPENSES - FIELD STAFF	26,918	75,240	-48,322
Total FIELD STAFF SERVICES	951,101	1,822,117	-871,016
COMMUNICATIONS & PUBLICATIONS			
PAYROLL EXPENSE-COMMUNICATIONS	154,390	237,613	-83,223
PRINTING, GRAPHICS AND EVENTS	69,057	111,200	-42,143
CP-PENSION AND BENEFITS	39,615	73,660	-34,045
ADVERTISING EXPENSE	11,622	10,000	1,622
PAYROLL TAXES	11,184	19,009	-7,825
COMMUNICATIONS EXPENSE	4,669	1,000	3,669
CP-EXPENSE REIMBURSEMENT	4,657	7,200	-2,543
SPECIAL EVENTS	1,605	61,800	-60,195
Total COMMUNICATIONS & PUBLICATIONS	296,799	521,482	-224,683
GOVERNANCE			
PAYROLL EXPENSE-GOVERNANCE			
PAYROLL EXPENSE-GOVERNANCE - O...	133,517	433,801	-300,284
SCHOOL BOARD SALARIES	25,112		
Total PAYROLL EXPENSE-GOVERNANCE	158,629	433,801	-275,172
COMMITTEE/CONFERENCE EXP			
CONVENTIONS/WORKSHOPS/SEMINA...	32,243	50,000	-17,757
OTHER COMMITTEES	6,125	7,000	-875
HUMAN & CIVIL RIGHTS COMM	750	5,000	-4,250
Total COMMITTEE/CONFERENCE EXP	39,119	62,000	-22,881
STIPEND - EXEC/OFFICER	18,501	34,500	-15,999
G-PENSION AND BENEFITS	18,265	134,478	-116,213
EXPENSE REIMBURSEMENT	15,850	28,800	-12,950
CONTRIBUTIONS	10,850	7,000	3,850
NEGOTIATING & BARGAINING	10,834	8,500	2,334
PAYROLL EXPENSE-GOVERNANCE-PR T	9,364	34,704	-25,340
RETIREE CHAPTER	513	3,000	-2,487
SCHOLARSHIPS	0	9,000	-9,000
LOBBYING EXPENSE	0	15,000	-15,000
Total GOVERNANCE	281,925	770,783	-488,858

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OFFICE OPERATIONS			
BUILDING EXPENSES	50,201	161,600	-111,399
OFFICE SUPPLIES AND EXPENSE	48,398	67,475	-19,077
EQUIPMENT CONTRACTS	44,098	45,000	-902
POSTAGE AND DELIVERY	32,212	39,255	-7,043
ELECTRIC	15,262	30,000	-14,738
TELEPHONE	13,050	20,000	-6,950
CONTINGENCY	12,261	50,000	-37,739
PAYROLL PROCESSING	6,352	5,000	1,352
INSURANCE	5,081	30,000	-24,919
FIXED ASSETS-EQUIP PURCHASES	596	10,000	-9,404
COMPUTER MAINTENANCE	99	10,000	-9,901
TECHNICAL SUPPORT-UNIONWARE DAT	0	19,000	-19,000
FIXED ASSETS-OFFICE FURNITURE	0	5,000	-5,000
Total OFFICE OPERATIONS	227,610	492,330	-264,720
ORGANIZING COSTS			
STEWARD TRAINING			
STEWARD TRAINING - Other	138,838	120,000	18,838
REIMBURSEMENT-STEWARD TRAINING	0	-15,000	15,000
Total STEWARD TRAINING	138,838	105,000	33,838
STEWARD REBATE-MEETINGS & WS	41,611	65,000	-23,389
ORGANIZING COSTS	17,481	33,000	-15,519
MEMBERSHIP RECRUITING	10,300	25,000	-14,700
STAFF TRAINING	7,157	12,000	-4,843
NEW EDUCATOR PROGRAM	367	10,000	-9,633
EOY STEWARD EVENTS	200	40,000	-39,800
CHARTER	153	3,000	-2,847
PICNIC	0	30,000	-30,000
PROFESSIONAL ISSUES	0	5,000	-5,000
NEW TEACHER ORIENTATION			
REIMBURSEMENT-NEW TEACHERS O...	0	-30,000	30,000
NEW TEACHER ORIENTATION - Other	0	60,000	-60,000
Total NEW TEACHER ORIENTATION	0	30,000	-30,000
LEAVE DAYS	0	25,000	-25,000
ESP	0	5,916	-5,916
Total ORGANIZING COSTS	216,108	388,916	-172,808
CLERICAL			
PAYROLL EXPENSE-CLERICAL STAFF	130,471	276,246	-145,775
CL-PENSION AND BENEFITS	45,520	85,636	-40,116
PAYROLL TAXES	9,691	22,100	-12,409
CLERICAL EXPENSE REIMBURSEMENT	0	7,200	-7,200
Total CLERICAL	185,682	391,182	-205,500
POLITICAL ACTION			
PAYROLL EXPENSE-POLITICAL ACT	61,968	111,917	-49,949
PA-PENSION AND BENEFITS	17,006	34,694	-17,688
PAYROLL TAXES	4,621	8,953	-4,332
PA-EXPENSES REIMBURSEMENT	2,497	7,560	-5,063
LOBBY EXPENSE	0	20,000	-20,000
Total POLITICAL ACTION	86,092	183,124	-97,032
ANNUAL VACATION/SICK LEAVE	72,000		

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PROFESSIONAL COSTS			
COMPUTER CONSULTANT	18,797	38,500	-19,703
ARBITRATION COSTS	13,718	2,000	11,718
LOCAL ATTORNEY RETAINER	9,600	19,200	-9,600
ACCOUNTING FEES	7,050	20,000	-12,950
LEGISLATIVE CONSULTANT	5,000	5,000	0
COURT COSTS & FEES	1,689	5,000	-3,311
Total PROFESSIONAL COSTS	<u>55,854</u>	<u>89,700</u>	<u>-33,846</u>
Total Expense	<u>3,949,967</u>	<u>9,418,494</u>	<u>-5,468,527</u>
Net Ordinary Income	-204,333	60,001	-264,334
Other Income/Expense			
Other Expense			
BUILDING FUND-ACCRUAL	0	60,000	-60,000
Total Other Expense	<u>0</u>	<u>60,000</u>	<u>-60,000</u>
Net Other Income	<u>0</u>	<u>-60,000</u>	<u>60,000</u>
Net Income	<u>-204,333</u>	<u>1</u>	<u>-204,334</u>