

## Minnesota Chiefs of Police Association Profit & Loss Prev Year Comparison January 2015

	<u>Jan 15</u>	<u>Jan 14</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Income</b>				
<b>41000 - Membership Dues</b>				
41010 - Membership Dues-Voting	55,585.00	60,240.00	-4,655.00	-7.73%
41020 - Membership Dues-Associate	13,260.00	15,470.00	-2,210.00	-14.29%
41030 - Membership Dues-Supporting	2,975.00	4,025.00	-1,050.00	-26.09%
41040 - Membership Dues-Retired	625.00	20.00	605.00	3,025.0%
<b>Total 41000 - Membership Dues</b>	<u>72,445.00</u>	<u>79,755.00</u>	<u>-7,310.00</u>	<u>-9.17%</u>
<b>42000 - Fees</b>				
42710 - Training Fees	18,920.00	10,460.00	8,460.00	80.88%
42900 - Royaty Fees	7.50	24.50	-17.00	-69.39%
<b>Total 42000 - Fees</b>	<u>18,927.50</u>	<u>10,484.50</u>	<u>8,443.00</u>	<u>80.53%</u>
<b>45000 - Product Sales-Net of Costs</b>				
45200 - Permit Sales	1,010.25	611.10	399.15	65.32%
45300 - Police Officer Test Income				
45310 - Police Officer Test Expense	-610.89	0.00	-610.89	-100.0%
45300 - Police Officer Test Income - Other	1,034.00	0.00	1,034.00	100.0%
<b>Total 45300 - Police Officer Test Income</b>	<u>423.11</u>	<u>0.00</u>	<u>423.11</u>	<u>100.0%</u>
<b>Total 45000 - Product Sales-Net of Costs</b>	<u>1,433.36</u>	<u>611.10</u>	<u>822.26</u>	<u>134.55%</u>
<b>48000 - Investment Income</b>				
48100 - Interest Income				
48110 - Contract Interest	520.47	543.03	-22.56	-4.15%
48100 - Interest Income - Other	13.96	11.01	2.95	26.79%
<b>Total 48100 - Interest Income</b>	<u>534.43</u>	<u>554.04</u>	<u>-19.61</u>	<u>-3.54%</u>
48200 - Dividend Income	806.45	906.95	-100.50	-11.08%
48300 - Unrealized Investment Gain/Loss	483.13	844.29	-361.16	-42.78%
<b>Total 48000 - Investment Income</b>	<u>1,824.01</u>	<u>2,305.28</u>	<u>-481.27</u>	<u>-20.88%</u>
<b>49000 - Miscellaneous Income</b>				
49200 - Other Income	216.00	0.00	216.00	100.0%
<b>Total 49000 - Miscellaneous Income</b>	<u>216.00</u>	<u>0.00</u>	<u>216.00</u>	<u>100.0%</u>
<b>Total Income</b>	<u>94,845.87</u>	<u>93,155.88</u>	<u>1,689.99</u>	<u>1.81%</u>
<b>Gross Profit</b>	94,845.87	93,155.88	1,689.99	1.81%
<b>Expense</b>				
<b>50000 - Personnel Services</b>				
51000 - Salaries				
51100 - Executive Director	7,039.85	6,120.58	919.27	15.02%

## Minnesota Chiefs of Police Association Profit & Loss Prev Year Comparison January 2015

	Jan 15	Jan 14	\$ Change	% Change
51250 · Deputy Director	0.00	5,377.88	-5,377.88	-100.0%
51280 · Outreach Coordinator	4,228.62	0.00	4,228.62	100.0%
51400 · Staff Assistant	1,440.00	2,025.00	-585.00	-28.89%
<b>Total 51000 · Salaries</b>	<b>12,708.47</b>	<b>13,523.46</b>	<b>-814.99</b>	<b>-6.03%</b>
<b>52000 · Payroll Taxes</b>				
52100 · FICA	872.34	893.29	-20.95	-2.35%
52200 · Medicare	204.02	208.92	-4.90	-2.35%
52300 · FUTA	78.78	86.41	-7.63	-8.83%
52400 · SUTA	28.14	86.44	-58.30	-67.45%
<b>Total 52000 · Payroll Taxes</b>	<b>1,183.28</b>	<b>1,275.06</b>	<b>-91.78</b>	<b>-7.2%</b>
<b>53000 · Employee Benefits</b>				
53040 · Employee Benefit Plan				
53047 · Pecchia	0.00	884.50	-884.50	-100.0%
<b>Total 53040 · Employee Benefit Plan</b>	<b>0.00</b>	<b>884.50</b>	<b>-884.50</b>	<b>-100.0%</b>
53050 · Simple IRA	0.00	432.25	-432.25	-100.0%
53070 · Health Insurance	738.46	366.84	371.62	101.3%
53150 · Motor Vehicle Allowance	623.08	0.00	623.08	100.0%
<b>Total 53000 · Employee Benefits</b>	<b>1,361.54</b>	<b>1,683.59</b>	<b>-322.05</b>	<b>-19.13%</b>
<b>Total 50000 · Personnel Services</b>	<b>15,253.29</b>	<b>16,482.11</b>	<b>-1,228.82</b>	<b>-7.46%</b>
<b>60000 · Direct Program Expenses</b>				
61000 · Catering	2,987.98	2,259.63	728.35	32.23%
63000 · Fees & Commissions	600.00	2,423.73	-1,823.73	-75.25%
64000 · Grants & Donations	500.00	500.00	0.00	0.0%
64600 · Meeting Expense	350.51	401.11	-50.60	-12.62%
68000 · Supplies	223.80	82.55	141.25	171.11%
69000 · Travel & Entertainment				
69010 · Airfare	450.20	0.00	450.20	100.0%
69040 · Meals	46.25	0.00	46.25	100.0%
69050 · Mileage	61.24	139.72	-78.48	-56.17%
<b>Total 69000 · Travel &amp; Entertainment</b>	<b>557.69</b>	<b>139.72</b>	<b>417.97</b>	<b>299.15%</b>
<b>Total 60000 · Direct Program Expenses</b>	<b>5,219.98</b>	<b>5,806.74</b>	<b>-586.76</b>	<b>-10.11%</b>
<b>70000 · Management &amp; General</b>				
70100 · Bank Charges	40.00	0.00	40.00	100.0%
70300 · Board Expenses				
70310 · Meeting Expenses	0.00	135.69	-135.69	-100.0%
<b>Total 70300 · Board Expenses</b>	<b>0.00</b>	<b>135.69</b>	<b>-135.69</b>	<b>-100.0%</b>

## Minnesota Chiefs of Police Association Profit & Loss Prev Year Comparison January 2015

	<u>Jan 15</u>	<u>Jan 14</u>	<u>\$ Change</u>	<u>% Change</u>
70400 · Credit Card Fees	714.67	91.06	623.61	684.83%
70500 · Computer Expenses	117.83	324.25	-206.42	-63.66%
70700 · Depreciation	229.14	634.17	-405.03	-63.87%
70900 · Dues and Memberships	700.00	160.00	540.00	337.5%
71100 · Insurance				
71110 · Property & Casualty	273.18	283.02	-9.84	-3.48%
71120 · Workers Compensation	89.10	98.22	-9.12	-9.29%
71130 · Directors & Officers Insurance	61.64	192.82	-131.18	-68.03%
<b>Total 71100 · Insurance</b>	<u>423.92</u>	<u>574.06</u>	<u>-150.14</u>	<u>-26.15%</u>
71900 · Office Supplies	1,049.19	1,167.84	-118.65	-10.16%
72100 · Postage & Delivery	80.08	152.40	-72.32	-47.45%
72500 · Professional Services				
72520 · Accounting	2,400.00	2,400.00	0.00	0.0%
72550 · Payroll Services	280.81	243.08	37.73	15.52%
<b>Total 72500 · Professional Services</b>	<u>2,680.81</u>	<u>2,643.08</u>	<u>37.73</u>	<u>1.43%</u>
72800 · Rent	1,041.32	1,191.32	-150.00	-12.59%
73300 · Telephone				
73310 · Land Lines	236.28	-139.04	375.32	269.94%
73320 · Cell Phones	214.97	0.00	214.97	100.0%
73350 · Internet	1,073.11	0.00	1,073.11	100.0%
<b>Total 73300 · Telephone</b>	<u>1,524.36</u>	<u>-139.04</u>	<u>1,663.40</u>	<u>1,196.35%</u>
<b>Total 70000 · Management &amp; General</b>	<u>8,601.32</u>	<u>6,934.83</u>	<u>1,666.49</u>	<u>24.03%</u>
<b>Total Expense</b>	<u>29,074.59</u>	<u>29,223.68</u>	<u>-149.09</u>	<u>-0.51%</u>
<b>Net Income</b>	<u><u>65,771.28</u></u>	<u><u>63,932.20</u></u>	<u><u>1,839.08</u></u>	<u><u>2.88%</u></u>