

County Commissioners' Association of WV

Profit & Loss Budget vs. Actual

July 1, 2020 through February 12, 2021

	Jul 1, '20 - Feb 12, 21	Budget
Ordinary Income/Expense		
Income		
4090 · Membership Dues	\$ 138,250.00	\$ 100,000.00
4091 · Special Dues Assessment	\$ -	\$ -
4095 · Associate Member Dues	\$ -	\$ 8,000.00
4096 · Advertisements	\$ -	\$ -
4097 · Royalties		
40971 · NACo Drug Prog/Scholarship Fund	\$ 2,500.00	\$ -
40972 · Insurance Pool Program	\$ 217,203.00	\$ 200,000.00
40973 · Lease Program	\$ 1,213.40	\$ 500.00
40974 · Hybrid Health Program	\$ -	\$ -
40975 · NACo Purchasing Program	\$ -	\$ 500.00
40976 · Compliance Dashboard	\$ -	\$ 1,485.71
40977 · Dental/Vision	\$ -	\$ 9,400.00
40978 · empower-retirement	\$ -	\$ 3,450.00
4097 · Royalties - Other	\$ -	\$ -
Total 4097 · Royalties	\$ 220,916.40	\$ 215,335.71
4150 · Miscellaneous Income	\$ -	\$ -
4170 · Meeting Registration Fees		
4171 · Series August	\$ -	\$ -
4172 · Vendor Registration Fees	\$ -	\$ 8,000.00
4173 · Series February	\$ -	\$ -
4174 · "New" Training	\$ 500.00	\$ -
4176 · Board Meeting Registration	\$ -	\$ -
4177 · Legislative Association Mtg	\$ -	\$ 18,000.00
4170 · Meeting Registration Fees - Other	\$ -	\$ 20,000.00
Total 4170 · Meeting Registration Fees	\$ 500.00	\$ 46,000.00
4190 · Reimbursed Expenses	\$ 275.58	\$ -
7010 · Interest Income-Regular	\$ -	\$ -
7031 · Grant Income	\$ -	\$ -
7035 · Interest Income - SuperNow Acct	\$ -	\$ -
Total Income	\$ 359,941.98	\$ 369,335.71
Cost of Goods Sold		
50000 · Cost of Goods Sold	\$ -	\$ -
Total COGS	\$ -	\$ -
Gross Profit	\$ 359,941.98	\$ 369,335.71
Expense		
6561 · Wages - Other	\$ 70,535.81	\$ 74,285.71
Total 6561 · Wages	\$ 70,535.81	\$ 74,285.71
6562 · FICA Expense	\$ 5,395.99	\$ 7,428.57
6563 · State Unemployment Expense	\$ 1,462.64	\$ 620.57
6564 · Federal Unemployment Expense	\$ 72.00	\$ 156.29
6565 · PEIA Health/Basic Insurance	\$ 10,710.60	\$ 16,406.29
6566 · PERS(employer %)	\$ 8,881.18	\$ 9,285.71

County Commissioners' Association of WV
Profit & Loss Budget vs. Actual
July 1, 2020 through February 12, 2021

	Jul 1, '20 - Feb 12, 21	Budget
6567 · Worker's Compensation Fund	\$ -	\$ 433.49
6568 · Dental/Vision	\$ 659.04	\$ 1,857.14
6560 · Payroll Expenses - Other	\$ 4,738.00	\$ 21,669.71
Total 6560 · Payroll Expenses	\$ 102,455.26	\$ 132,143.48
6600 · Dues and Subscriptions	\$ 1,060.00	\$ 4,955.43
6610 · Office Equipment	\$ 1,191.30	\$ 3,098.29
6620 · NACo Reception CCA	\$ -	\$ 4,000.00
6630 · Printing/Publishing	\$ -	\$ 5,000.00
6635 · County Essay Contest	\$ -	\$ -
6640 · Professional Fees		
6650 · Accounting	\$ 700.00	\$ 4,348.57
6640 · Professional Fees - Other	\$ 28,310.00	\$ 27,000.00
Total 6640 · Professional Fees	\$ 29,010.00	\$ 31,348.57
6655 · CCA Hanbook/Consulting	\$ -	\$ 2,000.00
6660 · Legal Fees/WV Code Update	\$ 2,140.00	\$ 3,000.00
6665 · Hospitality - Special Acct	\$ -	\$ -
6666 · shirt/expense	\$ -	\$ -
6670 · Meeting Expense		
6671 · Hospitality - Food	\$ 2,202.68	\$ 1,000.00
6672 · Entertainment	\$ 240.24	\$ 1,000.00
6673 · Meal Functions/Other Mtg Exp	\$ -	\$ 30,000.00
6674 · Special one-day Workshops	\$ -	\$ 3,500.00
6675 · Mtg Exp Supplies/Rent/etc	\$ 625.00	\$ -
6676 · Series February	\$ -	\$ -
6677 · Training "New" Basic	\$ 2,104.69	\$ 18,000.00
6679 · Legislative Association Mtg	\$ -	\$ 16,428.57
6680 · Board Mtg Expense	\$ -	\$ 7,000.00
6670 · Meeting Expense - Other	\$ 255.80	\$ -
Total 6670 · Meeting Expense	\$ 5,428.41	\$ 76,928.57
6685 · Legislative Expense	\$ -	\$ 2,500.00
6686 · county video project	\$ -	\$ -
Total 6690 · Office Space Exp	\$ -	\$ -
6694 · Postage	\$ 200.00	\$ 928.57
6695 · Equipment Rental & Service Cont	\$ 4,026.15	\$ 8,669.71
6770 · Office Supplies	\$ 276.83	\$ 5,657.14
6800 · Dental Insurance	\$ -	\$ -
6810 · Mortgage - 2309 Wash E	\$ -	\$ -
6820 · Property Insurance	\$ -	\$ 4,000.00
6830 · Property Taxes	\$ -	\$ 500.00
6840 · Municipal Fees	\$ 555.10	\$ 500.00
6850 · Lawn Care	\$ 307.40	\$ 617.14
6860 · Security Monitoring	\$ -	\$ -
6870 · Utilities (includ Tele)	\$ 5,263.72	\$ 9,285.71
6900 · Travel EXP		

County Commissioners' Association of WV
Profit & Loss Budget vs. Actual
July 1, 2020 through February 12, 2021

	Jul 1, '20 - Feb 12, 21	Budget
6910 • Mileage/Airfare	\$ 1,927.24	\$ 4,714.29
6920 • Meals	\$ 24.99	\$ 2,085.71
6930 • Lodging	\$ -	\$ 5,607.14
6935 • President's Travel (National)	\$ -	\$ 6,642.86
6900 • Travel EXP - Other	\$ 21,671.75	\$ -
Total 6900 • Travel EXP	\$ 23,623.98	\$ 19,050.00
6940 • Repair & Maintenance	\$ 3,395.00	\$ 4,571.43
6941 • Capitol Improvements	\$ -	\$ -
6947 • Reim of NACo dues/Scholarship	\$ 450.00	\$ 31,142.86
6948 • Compliance Dashboard	\$ -	\$ 1,241.14
6950 • Contingencies	\$ -	\$ 275,000.00
8031 • Depreciation Expense	\$ -	\$ -
Total Expense	\$ 179,383.15	\$ 626,138.04
Net Ordinary Income	\$ 180,558.83	\$ (256,802.33)
Other Income/Expense		
Other Income		
2001 • Unencumbered balance	\$ -	\$ -
4140 • Gain/Loss on Disposed Assets	\$ -	\$ -
4175 • Spouse Registration Fees	\$ -	\$ -
7020 • Investment Income	\$ -	\$ -
7030 • Other Income-special acct	\$ -	\$ -
7040 • Special Assessment - coal	\$ -	\$ -
7041 • special assessment - Cabell	\$ -	\$ -
7045 • Other Income -- Regualr Acct	\$ -	\$ -
8050 • Investment Fees	\$ -	\$ -
8060 • Realized Gain (Loss) on Inv.	\$ -	\$ -
Total Other Income	\$ -	\$ -
Net Other Income	\$ -	\$ -
Net Income	\$ 180,558.83	\$ (256,802.33)

County Commissioners' Association of WV

Profit & Loss Budget vs. Actual

July 1, 2020 through February 12, 2021

	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense		
Income		
4090 · Membership Dues	\$ 38,250.00	138.25%
4091 · Special Dues Assessment	\$ -	0.0%
4095 · Associate Member Dues	\$ (8,000.00)	0.0%
4096 · Advertisements	\$ -	0.0%
4097 · Royalties		
40971 · NACo Drug Prog/Scholarship Fund	\$ 2,500.00	100.0%
40972 · Insurance Pool Program	\$ 17,203.00	108.6%
40973 · Lease Program	\$ 713.40	242.68%
40974 · Hybrid Health Program	\$ -	0.0%
40975 · NACo Purchasing Program	\$ (500.00)	0.0%
40976 · Compliance Dashboard	\$ (1,485.71)	0.0%
40977 · Dental/Vision	\$ (9,400.00)	0.0%
40978 · empower-retirement	\$ (3,450.00)	0.0%
4097 · Royalties - Other	\$ -	0.0%
Total 4097 · Royalties	\$ 5,580.69	102.59%
4150 · Miscellaneous Income	\$ -	0.0%
4170 · Meeting Registration Fees		
4171 · Series August	\$ -	0.0%
4172 · Vendor Registration Fees	\$ (8,000.00)	0.0%
4173 · Series February	\$ -	0.0%
4174 · "New" Training	\$ 500.00	100.0%
4176 · Board Meeting Registration	\$ -	0.0%
4177 · Legislative Association Mtg	\$ (18,000.00)	0.0%
4170 · Meeting Registration Fees - Other	\$ (20,000.00)	0.0%
Total 4170 · Meeting Registration Fees	\$ (45,500.00)	1.09%
4190 · Reimbursed Expenses	\$ 275.58	100.0%
7010 · Interest Income-Regular	\$ -	0.0%
7031 · Grant Income	\$ -	0.0%
7035 · Interest Income - SuperNow Acct	\$ -	0.0%
Total Income	\$ (9,393.73)	97.46%
Cost of Goods Sold		
50000 · Cost of Goods Sold	\$ -	0.0%
Total COGS	\$ -	0.0%
Gross Profit	\$ (9,393.73)	97.46%
Expense		
6561 · Wages - Other	\$ (3,749.90)	94.95%
Total 6561 · Wages	\$ (3,749.90)	94.95%
6562 · FICA Expense	\$ (2,032.58)	72.64%
6563 · State Unemployment Expense	\$ 842.07	235.69%
6564 · Federal Unemployment Expense	\$ (84.29)	46.07%
6565 · PEIA Health/Basic Insurance	\$ (5,695.69)	65.28%
6566 · PERS(employer %)	\$ (404.53)	95.64%

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July 1, 2020 through February 12, 2021

	\$ Over Budget	% of Budget
6567 · Worker's Compensation Fund	\$ (433.49)	0.0%
6568 · Dental/Vision	\$ (1,198.10)	35.49%
6560 · Payroll Expenses - Other	\$ (16,931.71)	21.87%
Total 6560 · Payroll Expenses	\$ (29,688.22)	77.53%
6600 · Dues and Subscriptions	\$ (3,895.43)	21.39%
6610 · Office Equipment	\$ (1,906.99)	38.45%
6620 · NACo Reception CCA	\$ (4,000.00)	0.0%
6630 · Printing/Publishing	\$ (5,000.00)	0.0%
6635 · County Essay Contest	\$ -	0.0%
6640 · Professional Fees		
6650 · Accounting	\$ (3,648.57)	16.1%
6640 · Professional Fees - Other	\$ 1,310.00	104.85%
Total 6640 · Professional Fees	\$ (2,338.57)	92.54%
6655 · CCA Hanbook/Consulting	\$ (2,000.00)	0.0%
6660 · Legal Fees/WV Code Update	\$ (860.00)	71.33%
6665 · Hospitality - Special Acct	\$ -	0.0%
6666 · shirt/expense	\$ -	0.0%
6670 · Meeting Expense		
6671 · Hospitality - Food	\$ 1,202.68	220.27%
6672 · Entertainment	\$ (759.76)	24.02%
6673 · Meal Functions/Other Mtg Exp	\$ (30,000.00)	0.0%
6674 · Special one-day Workshops	\$ (3,500.00)	0.0%
6675 · Mtg Exp Supplies/Rent/etc	\$ 625.00	100.0%
6676 · Series February	\$ -	0.0%
6677 · Training "New" Basic	\$ (15,895.31)	11.69%
6679 · Legislative Association Mtg	\$ (16,428.57)	0.0%
6680 · Board Mtg Expense	\$ (7,000.00)	0.0%
6670 · Meeting Expense - Other	\$ 255.80	100.0%
Total 6670 · Meeting Expense	\$ (71,500.16)	7.06%
6685 · Legislative Expense	\$ (2,500.00)	0.0%
6686 · county video project	\$ -	0.0%
Total 6690 · Office Space Exp	\$ -	0.0%
6694 · Postage	\$ (728.57)	21.54%
6695 · Equipment Rental & Service Cont	\$ (4,643.56)	46.44%
6770 · Office Supplies	\$ (5,380.31)	4.89%
6800 · Dental Insurance	\$ -	0.0%
6810 · Mortgage - 2309 Wash E	\$ -	0.0%
6820 · Property Insurance	\$ (4,000.00)	0.0%
6830 · Property Taxes	\$ (500.00)	0.0%
6840 · Municipal Fees	\$ 55.10	111.02%
6850 · Lawn Care	\$ (309.74)	49.81%
6860 · Security Monitoring	\$ -	0.0%
6870 · Utilities (includ Tele)	\$ (4,021.99)	56.69%
6900 · Travel EXP		

County Commissioners' Association of WV
Profit & Loss Budget vs. Actual
July 1, 2020 through February 12, 2021

	\$ Over Budget	% of Budget
6910 • Mileage/Airfare	\$ (2,787.05)	40.88%
6920 • Meals	\$ (2,060.72)	1.2%
6930 • Lodging	\$ (5,607.14)	0.0%
6935 • President's Travel (National)	\$ (6,642.86)	0.0%
6900 • Travel EXP - Other	\$ 21,671.75	100.0%
Total 6900 • Travel EXP	\$ 4,573.98	124.01%
6940 • Repair & Maintenance	\$ (1,176.43)	74.27%
6941 • Capitol Improvements	\$ -	0.0%
6947 • Reim of NACo dues/Scholarship	\$ (30,692.86)	1.45%
6948 • Compliance Dashboard	\$ (1,241.14)	0.0%
6950 • Contingencies	\$ (275,000.00)	0.0%
8031 • Depreciation Expense	\$ -	0.0%
Total Expense	\$ (446,754.89)	28.65%
Net Ordinary Income	\$ 437,361.16	-70.31%
Other Income/Expense		
Other Income		
2001 • Unencumbered balance	\$ -	0.0%
4140 • Gain/Loss on Disposed Assets	\$ -	0.0%
4175 • Spouse Registration Fees	\$ -	0.0%
7020 • Investment Income	\$ -	0.0%
7030 • Other Income-special acct	\$ -	0.0%
7040 • Special Assessment - coal	\$ -	0.0%
7041 • special assessment - Cabell	\$ -	0.0%
7045 • Other Income -- Regualr Acct	\$ -	0.0%
8050 • Investment Fees	\$ -	0.0%
8060 • Realized Gain (Loss) on Inv.	\$ -	0.0%
Total Other Income	\$ -	0.0%
Net Other Income	\$ -	0.0%
Net Income	\$ 437,361.16	-70.31%