

2009 v3 GAMA YTD, Acruar Basis, versus 2009 Budget

As of November 12, 2008, (prepared by AW on 11/12)

Ordinary Income/Expense	Jan 1 - Nov 12, 08	Jan 1 - Nov 12, 07	\$ Change	% Change	BOD Approved 2008 FY Budget	% of Budget Realized YTD	Proposed 2009 Budget	Aaron's Notes/Analysis:
Income								
Admission Fees	380,119.25	405,100.53	-24,981.28	-6.17%	\$ 493,500.00	77.03%	\$ 400,000.00	
Adv & Sponsorship								
Advertising Income	76,245.00	30,431.50	45,813.50	150.55%				
Sponsorships	80,350.51	30,000.00	50,350.51	167.84%				
Adv & Sponsorship - Other	6,400.00	3,000.00	3,400.00	113.33%				
Total Adv & Sponsorship	162,995.51	63,431.50	99,564.01	156.96%	\$ 94,500.00	172.48%	\$ 140,000.00	Because of the Origins "Pay to Stay" rules that we implemented this year, these 2 categories have become skewed. Analysis of these two numbers should only be considered from a combined total standpoint. With an approximate rate increase on booths of +12%, this should mostly offset loss of vendors for 2009.
Exhibitor Charges								
Exhibitor Badges	14,130.00	11,570.00	2,560.00	22.13%				
Artist Section	3,860.00	5,319.00	-1,459.00	-27.43%				
Booths	482,707.24	413,228.14	69,479.10	16.81%				
Exhibitor Charges - Other	-100,425.93	46,164.76	-146,590.69	-317.54%				
Total Exhibitor Charges	400,271.31	476,281.90	-76,010.59	-15.96%	\$ 500,000.00	80.05%	\$ 500,000.00	
Membership								
Academy	160.00	21.00	139.00	661.91%				
Membership - Other	53,825.83	56,333.20	-2,507.37	-4.45%				
Total Membership	53,985.83	56,354.20	-2,368.37	-4.2%	\$ 60,000.00	89.98%	\$ 55,000.00	
Merchandise & Art	18,970.99	30,341.04	-11,370.05	-37.47%	\$ 18,000.00	105.39%	\$ 18,000.00	
Pass Thru	1,833.60	1,038.24	795.36	76.61%				
Program Income								
Hotel Commissions	29,681.00	32,033.73	-2,352.73	-7.35%				
Publications	511.65	437.75	73.90	16.88%				
CC Residuals	2,696.11	1,354.96	1,341.15	98.98%				
Representation Services	5,268.55	1,651.59	3,616.96	219.0%				
Total Program Income	38,157.31	35,478.03	2,679.28	7.55%				
Service Fees and Charges	1,280.00	991.62	288.38	29.08%	\$ 1,000.00	128.00%	\$ 1,000.00	
Uncategorized Income	4,339.96	2,682.36	1,657.60	61.8%				
Total Income	1,061,953.76	1,071,699.42	-9,745.66	-0.91%	\$ 1,203,056.09	88.27%	\$ 1,148,000.00	
Cost of Goods Sold								
Direct Show Expenses								
GMs/Volunteers/GE Travel								
Volunteer Appreciation	9,427.43	6,828.17	2,599.26	38.07%	\$ 12,000.00	78.56%	\$ 9,000.00	We've got to start pairing-back volunteer expenses somehow. This reflects approximately 7.5% cut from this year's actual... and we really need to find a way to do more. Travel Policy may help.
Travel	17,358.61	8,676.16	8,682.45	100.07%	\$ 7,500.00	231.45%	\$ 15,000.00	
Rooms	76,713.70	70,477.18	6,236.52	8.85%	\$ 45,000.00	170.47%	\$ 70,000.00	
Meals	4,655.23	2,884.19	1,771.04	61.41%	\$ 1,500.00	310.35%	\$ 3,000.00	
Total GMs/Volunteers/GE Travel	108,154.97	88,865.70	19,289.27	21.71%				

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Taxes, Sales	55.02	871.40	-816.38	-93.69%	\$ 1,000.00	5.50%	\$ 1,000.00	
Misc	0.00	612.59	-612.59	-100.0%				
Guest Expenses	1,731.91	2,984.32	-1,252.41	-41.97%	\$ 1,000.00	173.19%	\$ 1,000.00	
Speakers	0.00	50.00	-50.00	-100.0%	\$ 2,500.00	0.00%	\$ 1,000.00	
Badges	234.25	3,113.22	-2,878.97	-92.48%	\$ 3,000.00	7.81%	\$ 1,000.00	
Food & Beverage	102,016.58	250,236.46	-148,219.88	-59.23%	\$ 170,000.00	60.01%	\$ 115,000.00	
Communications/Radios	0.00	8,283.00	-8,283.00	-100.0%	\$ -	#DIV/0!		
Meeting Space	94,100.00	110,487.32	-16,387.32	-14.83%	\$ 115,000.00	81.83%	\$ 100,000.00	
Decorator								
A.V.	40,002.50	32,902.65	7,099.85	21.58%			\$ 25,000.00	
Decorator - Other	46,872.17	34,124.72	12,747.45	37.36%			\$ 42,000.00	
Total Decorator	86,874.67	67,027.37	19,847.30	29.61%	\$ 65,000.00	133.65%		
Event Expenses								
Event proceeds	6,718.00	5,263.50	1,454.50	27.63%				
GM Reimbursements	17,465.00	0.00	17,465.00	100.0%				
Event Expenses - Other	16,083.61	10,320.35	5,763.26	55.84%				
Total Event Expenses	40,266.61	15,583.85	24,682.76	158.39%	\$ 15,000.00	268.44%	\$ 40,000.00	
Shipping/Truck Lease	1,565.54	560.42	1,005.12	179.35%	\$ 500.00	313.11%	\$ 500.00	
Site Costs								
Utilities to Booths	0.00	115.00	-115.00	-100.0%				
Security	8,621.23	6,755.14	1,866.09	27.63%				
Registration Materials	3,465.29	4,970.50	-1,505.21	-30.28%				
Equipment Rental	320.35	1,497.39	-1,177.04	-78.61%				
Printed Materials	6.47	84.79	-78.32	-92.37%				
Onsite materials	0.00	376.04	-376.04	-100.0%				
Site Costs - Other	20,217.04	480.00	19,737.04	4,111.88%				
Total Site Costs	32,630.38	14,278.86	18,351.52	128.52%	\$ 17,500.00	186.46%	\$ 13,000.00	
Rebate Program	8,759.99	8,438.00	321.99	3.82%	\$ 10,000.00	87.60%	\$ 9,000.00	
Show Advertising								
Merchandise Cost	4,469.75	338.68	4,131.07	1,219.76%	\$ 300.00	1489.92%	\$ 1,000.00	
Guest Expenses	0.00	421.13	-421.13	-100.0%	\$ 400.00	0.00%		
Bags	2,356.32	4,424.40	-2,068.08	-46.74%	\$ 4,000.00	58.91%	\$ 3,000.00	
Publications								
Pre-Reg Books								
Pre-Reg Postage	0.00	8,944.37	-8,944.37	-100.0%				
Pre-Reg Books - Other	0.00	4,464.00	-4,464.00	-100.0%				
Total Pre-Reg Books	0.00	13,408.37	-13,408.37	-100.0%	\$ 13,500.00	0.00%	\$ -	
On-Site Books								
Origins	0.00	33,043.12	-33,043.12	-100.0%				

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GTS	4,224.00	0.00	4,224.00	100.0%				
Total On-Site Books	4,224.00	33,043.12	-28,819.12	-87.22%	\$ 34,000.00	12.42%	\$ 33,000.00	
Total Publications	4,224.00	46,451.49	-42,227.49	-90.91%				
Flyers & Advertising	0.00	20.00	-20.00	-100.0%				
Origins Advertising	52,703.27	11,306.47	41,396.80	366.13%	\$ 29,000.00	181.74%	\$ 27,000.00	
GTS Advertising								
GTS Mailing	1,235.96	427.00	808.96	189.45%			\$ 1,000.00	
GTS Advertising - Other	5,460.66	14,577.62	-9,116.96	-62.54%			\$ 6,000.00	
Total GTS Advertising	6,696.62	15,004.62	-8,308.00	-55.37%				
Total Show Advertising	70,449.96	77,966.79	-7,516.83	-9.64%				
Awards								
Industry	100.00	0.00	100.00	100.0%				
Academy	3,859.78	3,028.97	830.81	27.43%				
Total Awards	3,959.78	3,028.97	930.81	30.73%	\$ 3,600.00	109.99%	\$ 4,000.00	
Art Show Payouts	15,821.33	14,645.72	1,175.61	8.03%	\$ 15,000.00	105.48%	\$ 15,000.00	
PayPal service fees	151.73	446.19	-294.46	-65.99%	\$ 100.00	151.73%	\$ 200.00	
Merchant account fees	16,071.43	12,688.00	3,383.43	26.67%	\$ 15,600.00	103.02%	\$ 16,000.00	
Abatements for Services	20,349.50	6,593.00	13,756.50	208.65%			\$ 20,000.00	
Total Direct Show Expenses	603,193.65	686,761.18	-83,567.53	-12.17%				
Items for Resale	0.00	4,373.52	-4,373.52	-100.0%	\$ 5,000.00	0.00%		
Total COGS	603,193.65	691,134.70	-87,941.05	-12.72%	\$ 587,000.00	102.76%	\$ 571,700.00	
Gross Profit	458,760.11	380,564.72	78,195.39	20.55%	\$ 616,056.09	74.47%	\$ 576,300.00	
Expense								
Volunteers								
Volunteer Stipends	0.00	6,950.00	-6,950.00	-100.0%				
Total Volunteers	0.00	6,950.00	-6,950.00	-100.0%				
Reconciliation Discrepancies	0.02	0.50	-0.48	-96.0%				
Registration Fees	5,712.05	446.95	5,265.10	1,178.01%	\$ 1,500.00	380.80%	\$ 1,000.00	Part of Travel Cut Backs we need to make.
Service Fees								
Hosting fees	1,274.82	2,603.22	-1,328.40	-51.03%	\$ 1,800.00	70.82%	\$ 4,800.00	Addition of New Accounting Software
Finance Charges	1,293.05	1,807.18	-514.13	-28.45%	\$ 600.00	215.51%	\$ 900.00	

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	Jan 1 - Nov 12, 08	Jan 1 - Nov 12, 07	\$ Change	% Change	2008 FY Budget	% of Budget Realized YTD			
Credit Card Service Charges	289.60	2,711.57	-2,421.97	-89.32%	\$ 300.00	96.53%	\$ 300.00		
Bank Service Charges	113.00	459.87	-346.87	-75.43%	\$ 500.00	22.60%	\$ 300.00		
Service Fees - Other	1,656.96	1,250.69	406.27	32.48%	\$ -	#DIV/0!	\$ 2,000.00		
Total Service Fees	4,627.43	8,832.53	-4,205.10	-47.61%					
GAMA Shipping	0.00	75.70	-75.70	-100.0%	\$ 200.00	0.00%			
Contract Labor	10,567.35	1,979.50	8,587.85	433.84%	\$ 2,400.00	440.31%	\$ 5,000.00		
Dues & Subscriptions	5,837.11	1,345.50	4,491.61	333.83%	\$ 1,500.00	389.14%	\$ 1,500.00		Part of Travel Cut Backs we need to make.
Employee Benefits/Services	0.00	50.00	-50.00	-100.0%	\$ -	#DIV/0!	\$ 10,000.00		401(k) plan management and 4%/5% estimated match.
Entertainment/Bus.Mtgs									
Client Appreciation	542.34	982.84	-440.50	-44.82%					
Staff Appreciation	0.00	315.27	-315.27	-100.0%					
Entertainment/Bus.Mtgs - Other	0.00	480.35	-480.35	-100.0%					
Total Entertainment/Bus.Mtgs	542.34	1,778.46	-1,236.12	-69.51%	\$ 1,500.00	36.16%	\$ 1,000.00		
Insurance									
Business	3,741.48	5,377.31	-1,635.83	-30.42%	\$ 2,900.00	129.02%	\$ 3,600.00		
Insurance - Other	5,987.23	8,507.52	-2,520.29	-29.62%	\$ 10,500.00	57.02%	\$ 20,000.00		Health Insurance for Employees... needs to be reclassified as a subcat of Employee Banefits
Total Insurance	9,728.71	13,884.83	-4,156.12	-29.93%					
Internet	15,027.78	8,469.91	6,557.87	77.43%	\$ 3,000.00	500.93%	\$ 3,000.00		
Office Equipment									
Equipment	1,155.95	1,365.96	-210.01	-15.38%	\$ 1,500.00	77.06%	\$ 1,500.00		
Leases									
computers	741.10	890.10	-149.00	-16.74%	\$ 800.00	92.64%	\$ 900.00		
Server Rack	0.00	525.38	-525.38	-100.0%	\$ 600.00	0.00%	\$ -		
Server	0.00	1,987.62	-1,987.62	-100.0%	\$ 2,400.00	0.00%	\$ -		
Lease, B&W copier									
B&W Overage	0.00	3,375.03	-3,375.03	-100.0%					
Lease, B&W copier - Other	10,384.76	6,558.54	3,826.22	58.34%					
Total Lease, B&W copier	10,384.76	9,933.57	451.19	4.54%	\$ 10,000.00	103.85%	\$ 11,000.00		
Lease, color copier									
Copier Monthly Supply	88.48	822.72	-734.24	-89.25%					
Copier Print Overage	6,167.44	5,487.55	679.89	12.39%					
Lease, color copier - Other	18,684.15	26,078.62	-7,394.47	-28.36%					
Total Lease, color copier	24,940.07	32,388.89	-7,448.82	-23.0%	\$ 39,700.00	62.82%	\$ 32,500.00		
Total Leases	36,065.93	45,725.56	-9,659.63	-21.13%					
Repairs	0.00	0.00	0.00	0.0%	\$ 500.00	0.00%	\$ 500.00		
Office Equipment - Other	1,107.76	161.14	946.62	587.45%	\$ -				
Total Office Equipment	38,329.64	47,252.66	-8,923.02	-18.88%					

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Members	52.13	19.95	32.18	161.3%				
Miscellaneous	0.00	0.00	0.00	0.0%				
Office Supplies								
Reference Materials	0.00	317.50	-317.50	-100.0%	\$ 100.00	0.00%	\$ 100.00	
Office Supplies - Other	2,447.98	2,517.23	-69.25	-2.75%	\$ 2,000.00	122.40%	\$ 3,000.00	
Total Office Supplies	2,447.98	2,834.73	-386.75	-13.64%				
Payroll Expenses	141,606.75	130,847.03	10,759.72	8.22%	\$ 150,000.00	94.40%	\$ 235,000.00	
Payroll Service	1,919.11	2,152.43	-233.32	-10.84%	\$ 400.00	479.78%	\$ 1,500.00	
Postage & Delivery	8,054.39	11,122.72	-3,068.33	-27.59%	\$ 10,000.00	80.54%	\$ 9,000.00	
Professional Development	0.00	50.00	-50.00	-100.0%	\$ -			
Professional Fees								
Accounting	5,650.00	3,872.92	1,777.08	45.89%				
Website Development	0.00	3,400.00	-3,400.00	-100.0%				
Total Professional Fees	5,650.00	7,272.92	-1,622.92	-22.32%	\$ 15,000.00	37.67%	\$ 5,000.00	Pro-bono lawyer and accountant will help.
Promotions & Marketing								
GAMA Advertising								
Newsletters	0.00	1,000.00	-1,000.00	-100.0%				
GAMA Advertising - Other	650.00	133.20	516.80	387.99%				
Total GAMA Advertising	650.00	1,133.20	-483.20	-42.64%	\$ 1,000.00	65.00%	\$ 1,000.00	
Printing, general	57.48	0.00	57.48	100.0%	\$ -	#DIV/0!		
Advertising	85.12	200.00	-114.88	-57.44%				
Total Promotions & Marketing	792.60	1,333.20	-540.60	-40.55%				
Rent								
Storage Unit Rental	300.00	900.00	-600.00	-66.67%	\$ 1,800.00	16.67%	\$ -	
Rent - Other	27,660.00	28,989.75	-1,329.75	-4.59%	\$ 30,807.00	89.78%	\$ 31,000.00	Moving to GCCC in Q4
Total Rent	27,960.00	29,889.75	-1,929.75	-6.46%				
Taxes								
Employer withholding tax	61,012.24	57,133.61	3,878.63	6.79%				
Taxes - Other	776.08	18,974.70	-18,198.62	-95.91%				
Total Taxes	61,788.32	76,108.31	-14,319.99	-18.82%	\$ 79,000.00	78.21%	\$ 90,000.00	
Telephone	1,403.59	3,964.63	-2,561.04	-64.6%	\$ 3,000.00	46.79%	\$ 1,800.00	
Training								
Staff Training	716.00	402.99	313.01	77.67%				
Total Training	716.00	402.99	313.01	77.67%			\$ 500.00	
Staff/BOD/GRD Travel								
GenCon Expense	0.00	1,736.00	-1,736.00	-100.0%	\$ 1,000.00	0.00%	\$ -	

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Meals								
Board/GRD	101.39	2,230.47	-2,129.08	-95.45%				
Staff	6,257.47	8,415.00	-2,157.53	-25.64%				
Meals - Other	360.00	250.00	110.00	44.0%				
Total Meals	6,718.86	10,895.47	-4,176.61	-38.33%	\$ 6,000.00	111.98%	\$ 3,000.00	Travel must be cut severely next year, in order to have a chance at meeting our year end numbers.
Rooms								
Board/GRD	278.40	4,355.38	-4,076.98	-93.61%				
Staff	2,169.44	3,501.19	-1,331.75	-38.04%				
Total Rooms	2,447.84	7,856.57	-5,408.73	-68.84%	\$ 5,000.00	48.96%	\$ 5,000.00	
Travel								
Mics Travel	1,884.78	2,612.73	-727.95	-27.86%				
Parking	948.80	1,167.60	-218.80	-18.74%				
Board/GRD	4,497.61	2,798.13	1,699.48	60.74%				
Staff	4,726.02	6,137.24	-1,411.22	-22.99%				
Travel - Other	0.00	286.55	-286.55	-100.0%				
Total Travel	12,057.21	13,002.25	-945.04	-7.27%	\$ 7,500.00	160.76%	\$ 10,000.00	
Staff/BOD/GRD Travel - Other	210.00	0.00	210.00	100.0%				
Total Staff/BOD/GRD Travel	21,433.91	33,490.29	-12,056.38	-36.0%				
Uncategorized Expenses	38,712.04	75,441.60	-36,729.56	-48.69%	\$ 60,000.25	64.52%	\$ 30,000.00	
Total Expense	403,109.25	472,331.09	-69,221.84	-14.66%	\$ 461,307.25	87.38%	\$ 531,700.00	
Net Income	55,650.86	-91,766.37	147,417.23	-160.64%	\$ 154,748.84	35.96%	\$ 44,600.00	

2008 Net Income projected to be +\$15k vs. the (\$100,424,47) that we ended 2007 with .. A swing of +\$115,424 in a tough economy year.