



# Rocky Mountain Oracle Users Group

## TREASURER'S REPORT

Period: June 1 – June 30, 2015

Prepared by John Jeunnette with input from Peggy King

### SUMMARY/COMMENTS

RMOUG continues to be in a good financial position with significant money in the bank. Month-end account balances are listed below followed by income and expense details for the period.

The Treasurer has reviewed the transactions for the period and all posted transactions are in line with expectations. A discussion budget is presented below for review so we have expense guidelines for the coming year.

Income for period is low because only 1% of the memberships expire in June and Training Days is a long way off.

Expenses for the period are typical for this time of year. Publication of a newsletter and administrative costs are the primary expenses.

Historically, membership income has more than covered the organization operating costs leaving significant cash reserves. Membership expiration dates are not evenly distributed throughout the year so there is variation in renewal income from month to month.

Most of our income and expenses are tied to the annual Training Days conference. Historically, Training Days has returned a small profit or loss and delivered a quality conference at a reasonable price to a diverse audience. A review of Training Days totals prepared by Tim Gorman is below.

Our accountant has prepared the annual 990 form and it is available for review.

### BANK ACCOUNTS, BALANCES JUNE 30, 2015

ACCOUNT	BALANCE	NOTES
Primary Checking	\$45,234.60	
Scholarship Fund	\$1,752.83	Significant bank fees because of the low balance.
Savings	\$33,803.31	
Certificate of Deposit	\$50,495.93	
Total:	\$131,286.67	

PERIOD INCOME AND EXPENSES

Rocky Mountain Oracle Users Group (RMOUG)  
 Profit and Loss  
 June 2015

	<b>Total</b>
	▼
<b>Income</b>	
4200 Membership Dues	
4210 Renewal Members	225.00
Total 4200 Membership Dues	225.00
4300 Other Revenues	
4320 Interest Income	1.47
Total 4300 Other Revenues	1.47
Total Income	\$226.47
<b>Expenses</b>	
6100 2004 TD	
6200 Travel	198.00
Total 6100 2004 TD	198.00
7000 Operating Expenses	
7050 Bank Service Charges	12.00
7090 Credit Card Discounts	125.71
7240 Outside Services	
7242 Services - Peggy King	2,782.50
Total 7240 Outside Services	2,782.50
7380 Travel	321.47
7410 Board Meetings	
7412 Meals	173.44
Total 7410 Board Meetings	173.44
7420 Newsletter	
7425 Production	4,245.62
Total 7420 Newsletter	4,245.62
Total 7000 Operating Expenses	7,660.74
Total Expenses	\$7,858.74
Net Income	\$ -7,632.27

Rocky Mountain Oracle Users Group (RMOUG)  
 Discussion Budget  
 June 2015 - May 2016

	<b>Total</b>
Income	
4100 Program Revenues	240,000.00
4200 Membership Dues	30,000.00
4300 Other Revenues	10,000.00
<b>Total Income</b>	<b>\$280,000.00</b>
Cost of Goods Sold	
5000 Budgeted Direct Expenses	
5200 Conference Expenses	4,500.00
5300 Conference Site Expenses	57,000.00
5400 Event Management Expenses	62,000.00
5500 Meals Expense	86,000.00
5600 Printing & Reproduction	15,000.00
<b>Total 5000 Budgeted Direct Expenses</b>	<b>224,500.00</b>
<b>Total Cost of Goods Sold</b>	<b>\$224,500.00</b>
<b>Gross Profit</b>	<b>\$55,500.00</b>
Expenses	
6100 Web Site	7,500.00
6300 Training Expenses	200.00
7000 Operating Expenses	
7010 Accounting & Tax Preparation	1,700.00
7050 Bank Service Charges	750.00
7090 Credit Card Discounts	2,600.00
7100 Depreciation	600.00
7110 Dues & Subscriptions	10.00
7170 Insurance	3,000.00
7190 Legal Fees	200.00

7220 Miscellaneous	0.00
7230 Office Supplies	200.00
7240 Outside Services	15,000.00
7260 Postage and Delivery	1,500.00
7270 Printing & Reproductions	500.00
7330 Scholarships	5,500.00
7370 Telephone	600.00
7410 Board Meetings	140.00
7420 Newsletter	16,000.00
7430 President's Expense	0.00
7440 Quarterly Meeting	12,000.00
7450 SIGs	150.00
7460 Information Systems	1,500.00
Total 7000 Operating Expenses	57,000.00
Total Expenses	\$64,700.00
Net Income	\$ -9,200.00

#### TRAINING DAYS SUMMARY

Year	Income	Expenses	Margin	Margin / Income	Margin / Expenses
TD2015	\$240,750.75	\$231,113.49	\$9,637.26	4.00%	4.17%
TD2014	\$237,699.40	\$219,459.28	\$18,240.12	7.67%	8.31%
TD2013	\$198,825.00	\$211,212.35	(\$12,387.35)	-6.23%	-5.86%
TD2012	\$230,085.00	\$225,401.64	\$4,683.36	2.04%	2.08%
TD2011	\$199,266.76	\$193,072.26	\$6,194.50	3.11%	3.21%
TD2010	\$195,990.00	\$191,434.34	\$4,555.66	2.32%	2.38%
TD2009	\$204,810.00	\$208,166.90	(\$3,356.90)	-1.64%	-1.61%
TD2008	\$235,760.00	\$234,215.22	\$1,544.78	0.66%	0.66%
TD2007	\$229,012.50	\$231,797.55	(\$2,785.05)	-1.22%	-1.20%
TD2006	\$242,030.00	\$247,595.43	(\$5,565.43)	-2.30%	-2.25%
TD2005	\$244,438.50	\$249,541.19	(\$5,102.69)	-2.09%	-2.04%
TD2004	\$200,747.94	\$208,098.91	(\$7,350.97)	-3.66%	-3.53%
TD2003	\$245,977.38	\$241,866.32	\$4,111.06	1.67%	1.70%
sum	\$2,905,393.23	\$2,892,974.88	\$12,418.35	0.43%	0.43%

median	\$230,085.00	\$225,401.64	\$1,544.78
min	\$195,990.00	\$191,434.34	(\$12,387.35)
max	\$245,977.38	\$249,541.19	\$18,240.12

