



July - November, 2010 Variance Report - Budget vs. Actual

Budget Category:	Variance:	Explanation for Variance:
Income:		
40 - Education Income	(\$48,972)	6 more chapter based classes delivered than last year, with 35 more participants, but fewer multi-day courses presented. Credentialing and online income both exceeded budget.
44 - Membership Income	(\$16,782)	307 fewer agency, regular and senior members than budgeted. Unofficial paid membership counts for December exceed last year at this time.
46 - Other Income	\$10,787	Refund from previous office lease.
Total Income	(\$69,234)	Decrease in education, membership and advertising income.
Expense:		
55 - Education Expenses	(\$29,570)	Fewer course materials printed and shipped than budgeted.
597 - Building Operation	\$15,877	Timing of property tax payment and building depreciation.
60 - Payroll and Benefits	(\$40,279)	Reduction in overtime and better rate negotiated for benefits from Administaff.
73 - Travel Expenses	(\$136,497)	Less travel overall.
80 - Administrative Expenses	(\$27,209)	Strong management of administrative budget projects.
Total Expense	(\$224,109)	Close monitoring of each budget line item.