

1                   Resolution Submitted by the HDA Financial Program  
2                   Hawaii Dental Association 2022 Budget  
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5     **Resolution #2021-10:** Adoption of the Hawaii Dental Association 2022 Budget  
6

7     **Background:**

8     The HDA continues to work towards its mission of supporting and advocating for  
9     Hawaii’s member dentists, and the protection and enhancement of dentistry. The HDA  
10    Financial Program and leadership relied on the principles of fiscal responsibility and  
11    prioritization of member and association needs, to guide the formation of its 2022 budget.  
12

13    HDA programs, committees, and task forces have offered their projected revenue and  
14    expenses to this budget. The HDA building budget and related depreciation are also  
15    included, both as a stand-alone and also calculated into the complete budget.  
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17    **Whereas,** the HDA must enter the new year with a House-approved budget, and  
18

19    **Whereas,** the HDA 2022 Budget proposes total revenue of \$616,828.00 and total  
20    expenses of \$792,000.00 inclusive of the HDA building, and exclusive of \$55,190.00 in  
21    depreciation.  
22

23    Therefore, be it  
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25    **Resolved,** that the HDA 2022 Budget with a deficit of \$175,172.00 inclusive of the HDA  
26    building, with a total deficit of \$230,362.00 inclusive of depreciation, be adopted.  
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28    **Recommendation of the HOD Reference Task Force on Resolution #2021-10:** The  
29    HOD Reference Task Force recommends the HDA Financial Program Budget Resolution  
30    #2021-10 be adopted.  
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32    **Action taken by the House:** The HDA HOD adopted the Resolution #2021-10.

DRAFT, 8-31-21

	A	B	C	D	E	F	G	H	I	J	K	L	
1	Hawaii Dental Association												
2	2022 BUDGET												
3													
4													
5								Jan - Jun 21	2021 Budget	2022 Proposed		Comments	
7								Revenues					
8								310 - MEMBERSHIP					
9								31100 - Member Dues					
10								31110 - Member dues	322,617.99	364,100.00	357,188.00	per 2022 HDA member dues calculations worksheet	
11								31120 - Member Dues-Installment fees	4,020.00	5,000.00	4,080.00	per 2021 Current HDA Revenue by County worksheet	
12								Total 31100 - Member Dues	326,637.99	369,100.00	361,268.00		
13								31200 - Member Benefits					
14								31210 - Sale of discount movie tickets	0.00	10,000.00	500.00	post-COVID recovery	
15								31220 - Sale of mailing lists-Members	284.29	400.00	400.00		
16								31230 - Royalties	46,039.31	52,500.00	52,500.00	TDIC \$42,500 annually. CareCredit \$10K annually.	
17								Total 31200 - Member Benefits	46,323.60	62,900.00	53,400.00		
18								31300 - Publication Sales					
19								31310 - Annual journal subscriptions	100.00	100.00	100.00		
20								31320 - Journal ad revenue	1,010.52	0.00	1,000.00		
21								31325 - Marketplace ads	4,198.97	3,500.00	4,000.00		
22								31350 - Sale of mailing lists-Non-mbrs	1,665.97	400.00	1,000.00		
23								Total 31300 - Publication Sales	6,975.46	4,000.00	6,100.00		
24								31600 - Membership Services					
25								31610 - Membership services	0.00	60,000.00	60,000.00	HNL Co Mgmt fee (June & Dec)	
26								31620 - County Assistance Program Svcs	2,295.00	10,000.00	5,000.00	primarily HNL Co	
27								Total 31600 - Membership Services	2,295.00	70,000.00	65,000.00		
28								Total 310 - MEMBERSHIP	382,232.05	506,000.00	485,768.00		
29								320 - EDUCATION REVENUE					
30								32100 - Convention Revenue (HDAC/CE)					No traditional HDAC in 2022. Series of CE courses (In person, Zoom).
31								32110 - HDAC/CE Registration revenue	28,297.50	75,000.00	43,750.00	2 In person (\$33,750) and 2 Zooms (\$10k).	
32								32120 - HDAC/CE Exhibitor booth revenue	374.25	0.00	21,250.00	\$750x15 + \$10K TDIC sponsorship	
33								Total 32100 - Convention Revenue (HDAC/CE)	28,671.75	75,000.00	65,000.00		
34								Total 320 - EDUCATION REVENUE	28,671.75	75,000.00	65,000.00		
35								330 - SUPPORT					
36								33100 - Grants & Contributions					
37								33110 - ADA SPA Committee grant	30,000.00	55,000.00	50,000.00	11 months' grant. Not full approval in 2021.	
38								Total 33100 - Grants & Contributions	30,000.00	55,000.00	50,000.00		
39								33200 - Meeting Registration Fees/Reimb	0.00	100.00	0.00		

See accompanying notes.

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1	Hawaii Dental Association												
2	2022 BUDGET												
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5								Jan - Jun 21	2021 Budget	2022 Proposed		Comments	
40								33300 · Sponsor Income					
41								0.00	12,500.00	15,000.00			
42								0.00	12,500.00	15,000.00			
43								30,000.00	67,600.00	65,000.00			
44								380 · OTHER INCOME					
45								30.68	500.00	40.00		\$1 TD Ameritrade cash + \$7/qtr savings accts	
46								974.19	720.00	1,020.00		Based on \$85/mo avg in 2021	
47								(926.70)	0.00	0.00		Assume change in market value minimal	
48								78.17	1,220.00	1,060.00			
49								440,981.97	649,820.00	616,828.00		Totals of Membership, Education, Support, Other Income	
51								Expense					
52								500 · PROGRAM EXPENSES					
53								51000 · Member Benefits					
54								0.00	10,000.00	500.00		post COVID recovery	
55								0.00	10,000.00	500.00			
56								53000 · Special Events					
57								53100 · HDAC/CE Expenses					
58								0.00	3,220.00	14,350.00			
59								0.00	0.00	360.00			
60								2,922.00	4,680.00	0.00		Coordination done in-house	
61								0.00	7,500.00	10,000.00		10 speakers	
62								0.00	0.00	13,000.00			
63								398.99	3,000.00	800.00			
64								0.00	0.00	340.00			
65								37.60	500.00	3,000.00			
66								3,358.59	18,900.00	41,850.00			
67								53300 · Young Dentists Group (YDG) mtgs					
68								0.00	24,800.00	24,800.00			
69								0.00	200.00	200.00			
70								0.00	25,000.00	25,000.00			
71								0.00	2,500.00	0.00		new Ethics law	
72								3,358.59	46,400.00	66,850.00			

See accompanying notes.

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73								53800 · Special Event Other Direct Exp					
74								53810 · Speaker Scouting	99.00	0.00	4,000.00	Reg. travel, lodging (2 scouts).	
75								53820 · ADA CERP expenses	865.00	900.00	900.00		
76								Total 53800 · Special Event Other Direct Exp	964.00	900.00	4,900.00		
77								54000 · Support Programs					
78								54200 · Endorsement Program	0.00	0.00	1,000.00		
79								54300 · Membership Engagement Program	1,284.83	2,000.00	6,000.00		
80								Total 54000 · Support Programs	1,284.83	2,000.00	7,000.00		
81								56000 · Contributions					
82								56100 · Contribution to HDA Foundation					
83								56110 · HDAF Bookkeeping Fees	366.49	2,500.00	2,500.00		
84								56150 · HDAF Office Supplies	0.00	5,500.00	5,500.00		
85								56180 · HDAF Website	970.17	3,000.00	3,000.00		
86								56100 · Contribution to HDA Foundation - Other	3,500.00	0.00	0.00		
87								Total 56100 · Contribution to HDA Foundation	4,836.66	11,000.00	11,000.00		
88								Total 56000 · Contributions	4,836.66	11,000.00	11,000.00		
89								Total 500 · PROGRAM EXPENSES	10,444.08	70,300.00	90,250.00		
90								600 · SUPPORT SERVICES					
91								60000 · LEADERSHIP					
92								60100 · Conferences & Travel					
93								60110 · ADA 14th District Caucus	0.00	37,000.00	38,000.00	8 PPL (3 Delegates. 3 Alts. 1 Secty. 1 ED). CO.	
94								60120 · ADA Annual Session and HOD	0.00	45,000.00	45,000.00	8 PPL (3 Delegates. 3 Alts. 1 Secty. 1 ED). TX.	
95								60130 · ADA ED Mgmt Conference	0.00	3,500.00	3,700.00	ED. CHI.	
96								60140 · ADA President-elect Meeting	0.00	3,500.00	3,700.00	PE. CHI.	
97								60145 · ADA Conference on Membership	0.00	10,000.00	11,500.00	3 PPL (2 MEP, 1 HDA). CHI	
98								60145 · ADA Dentist & Student Lobby Day	0.00	0.00	22,000.00	6 PPL (3 ATL, 1 YD, 1 ED). DC.	
99								60160 · Western States Presidents Conf	0.00	12,000.00	12,000.00	3 PPL (Pres, PE, ED). AK.	
100								60170 · Conference on New Dentists	0.00	4,000.00	3,500.00	blended into ADA Annual Session.	
101								Total 60100 · Conferences & Travel	0.00	115,000.00	139,400.00		
102								60200 · Meeting Expenses					
103								60215 · Awards Task Force	0.00	7,000.00	7,000.00		
104								60220 · BOT meetings	0.00	6,500.00	2,000.00	3 Zooms, 1 in person possible.	
105								60225 · House of Delegates (HOD) exp	0.00	10,000.00	11,000.00		

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106							60230 · Miscellaneous meetings	524.34	5,000.00	3,050.00		in-person mtgs, and NI visits.	
107							Total 60200 · Meeting Expenses	524.34	28,500.00	23,050.00			
108							60300 · Outside Services						
109							60310 · Fee to lobbyist	45,000.00	45,000.00	45,000.00			
110							Total 60300 · Outside Services	45,000.00	45,000.00	45,000.00			
111							Total 60000 · LEADERSHIP	45,524.34	188,500.00	207,450.00			
112							Total 600 · SUPPORT SERVICES	45,524.34	188,500.00	207,450.00			
113							69000 · OPERATIONS						
114							60900 · Business Expenses						
115							60920 · Business Registration Fees	3.50	50.00	50.00		HDA/F.	
116							Total 60900 · Business Expenses	3.50	50.00	50.00			
117							61000 · Payroll Expenses						
118							61100 · Salaries & Wages	96,642.27	194,500.00	196,800.00			
119							61200 · Payroll Taxes						
120							61210 · FICA & Medicare	7,393.14	14,900.00	15,100.00			
121							61220 · FUTA	77.85	130.00	130.00			
122							61230 · SUTA	893.02	1,400.00	1,400.00			
123							Total 61200 · Payroll Taxes	8,364.01	16,430.00	16,630.00			
124							61300 · Employee Benefits						
125							61310 · Medical Insurance	10,971.66	22,200.00	22,100.00			
126							61320 · Temporary Disability Insurance	369.23	800.00	800.00			
127							61330 · Workers compensation	375.00	800.00	800.00			
128							61340 · Staff Retirement Matching	2,334.48	5,600.00	5,900.00			
129							61360 · Leave compensation accrual	1,632.66	3,850.00	5,800.00			
130							61390 · Benefits-Other	0.00	300.00	500.00			
131							Total 61300 · Employee Benefits	15,683.03	33,550.00	35,900.00			
132							Total 61000 · Payroll Expenses	120,689.31	244,480.00	249,330.00			
133							62100 · Computer & Internet expenses						
134							62110 · Internet & Office Technology	1,977.85	5,000.00	3,500.00		HawaiianTel (internet). Spectrum (fax). KCN Camera.	
135							62120 · IT Services	4,272.20	8,800.00	9,000.00		Mpowered.	
136							Total 62100 · Computer & Internet expenses	6,250.05	13,800.00	12,500.00			
137							63400 · Dues & Subscriptions	1,818.78	2,000.00	2,500.00		MailChimp. Survey Monkey. ASCDE. ASAE.	

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138								63500 · Fees					
139								63510 · Merchant Svc Fees (Credit Card)	1,899.11	13,000.00	11,500.00	Fees on dues less ADA rebate (\$8,500) + 4% of CE registration	
140								63520 · Bank fees	202.02	200.00	300.00		
141								Total 63500 · Fees	2,101.13	13,200.00	11,800.00		
142								63700 · Insurance					
143								63710 · Business umbrella insurance	0.00	1,100.00	1,000.00	Based on policy effective 10/2020 at \$800 premium.	
144								63720 · Director & Officers insurance	0.00	3,000.00	3,000.00	Based on policy effective 08/2020 at \$2800 premium.	
145								63730 · HDA General liability	7,453.00	6,300.00	8,000.00	\$500 Bond effective 03/2022, \$7,500 pkg policy	
146								63740 · Employment Practices Liab Ins	96.60	200.00	1,970.00	1% of Wages	
147								Total 63700 · Insurance	7,549.60	10,600.00	13,970.00		
148								65100 · Office equipment					
149								65110 · Equipment repairs & maint	0.00	1,000.00	1,000.00		
150								65120 · Office equipment leases & purch	1,758.74	3,000.00	3,000.00		
151								Total 65100 · Office equipment	1,758.74	4,000.00	4,000.00		
152								65200 · Office Supplies & expense					
153								65210 · Mailing & Postage	1,606.82	2,500.00	2,500.00	member mailings?	
154								65220 · Office supplies	727.25	3,000.00	2,000.00		
155								65240 · Printing & copying	424.76	800.00	800.00		
156								Total 65200 · Office Supplies & expense	2,758.83	6,300.00	5,300.00		
157								66300 · Professional fees					
158								66310 · SPA grant to HPPA	25,000.00	55,000.00	50,000.00		
159								66315 · Bookkeeping Fees	0.00	11,750.00	11,750.00	11 hrs/mo + 8 hrs add year-end at \$85 rate	
160								66320 · Accounting Fees	0.00	9,500.00	9,500.00	Same agmt as prior years	
161								66325 · Audit fees	7,329.00	25,000.00	26,000.00	Auditors and Bkkeeper time. New auditor research.	
162								66330 · Legal Fees	202.62	6,000.00	5,000.00		
163								66340 · Payroll service fees	2,442.68	7,700.00	6,500.00	\$200/pay pd; \$355 Qtrly PR tax returns, \$200 Annual	
164								66350 · Temporary Hires	0.00	1,500.00	500.00		
165								66390 · Professional fees-Other	0.00	100.00	100.00		
166								Total 66300 · Professional fees	34,974.30	116,550.00	109,350.00		
167								67100 · Taxes-Other					
168								67110 · HDA General excise tax	2,404.95	3,000.00	2,700.00	Based on 4.5% of Royalties, Mktg, & Public Sales	
169								Total 67100 · Taxes-Other	2,404.95	3,000.00	2,700.00		

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5								Jan - Jun 21	2021 Budget	2022 Proposed		Comments	
170								67300 · Staff Development	0.00	1,000.00	1,000.00		
171								Total 69000 · OPERATIONS	180,309.19	414,980.00	412,500.00		
172								79000 · Building Expenses				NEW format - Removed from Other Expenses to include with operating expenses.	
173								73700 · Property Insurance	0.00	7,000.00	7,000.00	Approx \$6,500 bldg pkg premium	
174								76300 · Professional fees-Rental					
175								76350 · Property management services	6,282.72	12,600.00	12,600.00	\$1,050 per agreement	
176								Total 76300 · Professional fees-Rental	6,282.72	12,600.00	12,600.00		
177								76500 · Repair & maintenance-Rental					
178								76510 · Janitorial service	4,107.30	6,000.00	8,200.00	Based on approx \$680/mo in 2020	
179								76520 · Bldg & Equip-Maint & repairs	24,831.48	31,200.00	29,000.00	Based on Marcus 2021 budget for Refuse, AC, R&M, Equip + \$5K	
180								Total 76500 · Repair & maintenance-Rental	28,938.78	37,200.00	37,200.00		
181								77100 · Taxes Other-Rental Activity					
182								77110 · General excise tax-Rental	779.20	430.00	0.00	No rental income in budget	
183								77120 · Real property tax-rental	12,697.60	26,000.00	25,000.00	Based on RPT assessment of 2021	
184								Total 77100 · Taxes Other-Rental Activity	13,476.80	26,430.00	25,000.00		
185								78100 · Utilities-Rental Activity					
186								78110 · Electricity	8,204.05	24,000.00	24,000.00	Based on Marcus 2021 budget	
187								78120 · Water & Sewer-Rental	718.19	1,600.00	1,600.00	Based on Marcus 2021 budget	
188								Total 78100 · Utilities-Rental Activity	8,922.24	25,600.00	0.00		
189								Total 79000 · Building Expenses	57,620.54	108,830.00	81,800.00		
190								Total Expenses	293,898.15	782,610.00	792,000.00	Totals of Program, Support Svcs, Operations, Building	
191								Net Operating Revenue Over (Under) Expenses	147,083.82	(132,790.00)	(175,172.00)	deficit not including building income and depreciation	
192								Other Income					
193								70000 · Rental Income					
194								70100 · Tenant rent income	8,430.08	4,200.00	0.00	No signed leases at this time.	
195								70200 · Common area maintenance income	8,005.68	4,495.00	0.00	No Signed lease	
196								70300 · General excise tax income	821.60	430.00	0.00	No Signed lease	
197								70400 · Parking stall rental income	1,000.00	500.00	0.00		
198								70500 · Other rental income	101.38	0.00	0.00		
199								Total 70000 · Rental Income	18,358.74	9,625.00	0.00		
200								Total Other Income	18,358.74	9,625.00	0.00	No signed leases at this time.	

See accompanying notes.

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201								Net Revenue Over (Under) Expenses-Prior to Non-cash	165,442.56	(123,165.00)	(175,172.00)	2021 Formatted to separate non-cash exp (depreciation) below.	
202								<b>NON-CASH TRANSACTIONS</b>					
203								Depreciation & amortization					
204								63100 · Depreciation-Office	618.96	1,250.00	1,250.00	Based on 2021 depreciation schedule	
205								73120 · Depreciation-Building & improve	26,965.50	52,950.00	53,940.00	Based on 2021 depreciation schedule	
206								<b>Total Depreciation &amp; amortization</b>	27,584.46	54,200.00	55,190.00		
207								<b>Net Total Revenue Over (Under) Expenses</b>	137,858.10	(177,365.00)	<b>(230,362.00)</b>	deficit, no building income, incl depreciation	

See accompanying notes.