

1                   Resolution Submitted by the HDA Financial Program  
2                   Hawaii Dental Association 2021 Budget  
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5     **Resolution #2020-07:** Adoption of the Hawaii Dental Association 2021 Budget  
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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 2021 budget.  
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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 is 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  
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19    **Whereas,** the HDA 2021 Budget proposes total revenue of \$659,445.00 and total  
20    expenses of \$782,610.00, inclusive of the HDA building, and exclusive of \$54,200 in  
21    depreciation.  
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23    Therefore, be it  
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25    **Resolved,** that the HDA 2021 Budget with a deficit of \$123,165 inclusive of the HDA  
26    building, with a total deficit of \$177,365 inclusive of depreciation, be adopted.  
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28    **Recommendation of the HOD Reference Task Force on Resolution #2020-07:**  
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30    The HOD Reference Task Force recommends that the HDA 2021 Budget Resolution  
31    #2020-07 be adopted.  
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33    **Action taken by the House:** The HDA HOD adopted the Resolution #2020-07.

	A	B	C	D	E	F	G	H	I	J	K	L	M	
1	Hawaii Dental Association													
2	2021 BUDGET													FINAL - HOD APPROVED
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4														
5								Jan - Jul 20	2019	<u>2020 HOD Budget</u>	<u>2021 Budget - Draft</u>		2021 Comments	
7								Revenues						
8								310 - MEMBERSHIP						
9								31100 - Member Dues						
10								31110 - Member dues	293,239.68	330,314.46	326,492.00	364,100.00	New dues structure in 2021 (active life & YDs).	
11								31120 - Member Dues-Installment fees	4,909.06	4,862.90	5,000.00	5,000.00	installment fees	
12								Total 31100 - Member Dues	298,148.74	335,177.36	331,492.00	369,100.00		
13								31200 - Member Benefits						
14								31210 - Sale of discount movie tickets	7,555.00	24,320.00	15,000.00	10,000.00		
15								31220 - Sale of mailing lists-Members	488.75	772.62	200.00	400.00		
16								31230 - Royalties	45,106.78	55,986.48	50,000.00	52,500.00	TDIC. CareCredit. Endorsements.	
17								Total 31200 - Member Benefits	53,150.53	81,079.10	65,200.00	62,900.00		
18								31300 - Publication Sales						
19								31310 - Annual journal subscriptions	100.00	200.00	200.00	100.00		
20								31325 - Marketplace ads	4,144.50	7,564.83	1,000.00	3,500.00		
21								31350 - Sale of mailing lists-Non-mbrs	807.33	10.04	400.00	400.00		
22								31300 - Publication Sales - Other	0.00	6.61	0.00	0.00		
23								Total 31300 - Publication Sales	5,051.83	7,781.48	1,600.00	4,000.00		
24								31600 - Membership Services						
25								31610 - Membership services	30,000.00	60,000.00	60,000.00	60,000.00	HNL Co Operating Agreement	
26								31620 - County Assistance Program Svcs	30,918.75	32,002.50	17,000.00	10,000.00	Optional service. HNL Co quarterly mtgs/CE.	
27								Total 31600 - Membership Services	60,918.75	92,002.50	77,000.00	70,000.00		
28								Total 310 - MEMBERSHIP	417,269.85	516,040.44	475,292.00	506,000.00		
29								320 - EDUCATION REVENUE						
30								32100 - Convention Revenue (HDAC/CE)						
31								32110 - HDAC/CE Registration revenue	240,535.00	100,240.00	199,900.00	75,000.00	300 PPL @ \$50/PPL x 5 courses	
32								32120 - HDAC/CE Exhibitor booth revenue	164,900.00	30,000.00	148,600.00	0.00		
33								32130 - HDAC/CE Marketing revenue	17,000.00	7,000.00	6,000.00	0.00		
34								32150 - HDAC/CE Hotel Commission	3,155.10	588.00	4,000.00	0.00		
35								Total 32100 - Convention Revenue (HDAC/CE)	425,590.10	137,828.00	358,500.00	75,000.00		
36								Total 320 - EDUCATION REVENUE	425,590.10	137,828.00	358,500.00	75,000.00		

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37								330 - Support						
38								33100 - Grants & Contributions						
39								33110 - ADA SPA Committee grant	31,500.00	55,000.00	55,000.00	55,000.00		
40								33150 - SBA - EIDL Advance	4,000.00	0.00	0.00	0.00		
41								Total 33100 - Grants & Contributions	35,500.00	55,000.00	55,000.00	55,000.00		
42								33200 - Meeting Registration Fees/Reimb	375.00	575.00	100.00	100.00		
43								33300 - Sponsor Income						
44								33320 - YDG Meeting/Event Sponsor	4,000.00	6,250.00	12,500.00	12,500.00		
45								Total 33300 - Sponsor Income	4,000.00	6,250.00	12,500.00	12,500.00		
46								Total 330 - Support	39,875.00	61,825.00	67,600.00	67,600.00		
47								380 - OTHER INCOME						
48								38200 - Interest Income	334.85	3,749.91	2,525.00	500.00	Current avg rate .25% on \$200,000 in CDs	
49								38300 - Dividend Income	389.52	143.10	0.00	720.00	Dividends earned on Exchange Traded Funds, approx \$60/mo	
50								38400 - Holding gain/loss on investment	949.00	57.43	0.00	0.00	Change in fair value of investment in Exchange Traded Funds	
51								Total 380 - OTHER INCOME	1,673.37	3,950.44	2,525.00	1,220.00		
52								Total Revenues	884,408.32	719,643.88	903,917.00	649,820.00		
54								Expense						
55								500 - PROGRAM EXPENSES						
56								51000 - Member Benefits						
57								51100 - Cost of discount movie ticket	7,519.00	23,837.00	15,000.00	10,000.00		
58								Total 51000 - Member Benefits	7,519.00	23,837.00	15,000.00	10,000.00		
59								53000 - Special Events						
60								53100 - HDAC/CE Expenses						
61								53110 - HDAC/CE Facil, set-up, equip	57,206.92	35,059.98	75,155.00	3,220.00	Zoom webinar licenses (\$1400+140) + misc upgrades. IT @ \$32/hr x 10 hrs/course x 5 courses + GET.	
62								53115 - HDAC/CE Food & beverage	6,358.36	7,711.50	7,500.00	0.00		
63								53120 - HDAC/CE Event coordination fees	61,878.92	31,012.95	54,000.00	4,680.00	HBO system = \$3/registrant (300 ppl/5 courses) + 4% CC usage.	
64								53130 - HDAC/CE Grants to speakers	31,000.00	15,000.00	34,000.00	7,500.00	5speakers @ \$1,500x5	
65								53140 - HDAC/CE Hired outside services	1,520.54	6,082.41	9,200.00	0.00		
66								53150 - HDAC/CE Printing & design	16,749.58	8,456.68	15,830.00	3,000.00	Printing/copying/mailing of promotional materials x 5 courses	
67								53155 - HDAC/CE Promotion & gift items	8,629.28	4,221.34	20,450.00	0.00		
68								53160 - HDAC/CE Supplies & expense	2,103.74	3,232.39	5,000.00	500.00		

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69								Total 53100 · HDAC/CE Expenses	185,447.34	110,777.25	221,135.00	18,900.00		
70								53300 · Young Dentists Group (YDG) mtgs						
71								53315 · YDG-Meeting & food costs	5,728.84	20,040.92	24,500.00	24,800.00		
72								53360 · YDG-Supplies & expense	112.73	10.00	500.00	200.00		
73								Total 53300 · Young Dentists Group (YDG) mtgs	5,841.57	20,050.92	25,000.00	25,000.00		
74								53400 · Legislators Breakfast	1,892.30	2,568.30	3,000.00	2,500.00	sometime throughout the year, statewide	
75								Total 53000 · Special Events	193,181.21	133,396.47	249,135.00	46,400.00		
76								53800 · Special Event Other Direct Exp						
77								53810 · Speaker Scouting	0.00	2,303.80	8,000.00	0.00	In-person travel questionable.	
78								53820 · ADA CERP expenses	832.00	832.00	900.00	900.00	based on membership size.	
79								Total 53800 · Special Event Other Direct Exp	832.00	3,135.80	8,900.00	900.00		
80								54000 · Support Programs						
81								54100 · Community & Public Health Prog	0.00	0.00	5,000.00	0.00		
82								54300 · Membership Engagement Program	0.00	837.70	6,000.00	2,000.00	planned events and publications.	
83								Total 54000 · Support Programs	0.00	837.70	11,000.00	2,000.00		
84								56000 · Contributions						
85								56100 · Contribution to HDA Foundation						
86								56110 · HDAF Bookkeeping Fees	0.00	2,354.74	2,500.00	2,500.00		
87								56150 · HDAF Office Supplies	36.11	8,251.59	500.00	5,500.00	all-inclusive admin support to HDAF	
88								56180 · HDAF Website	0.00	2,528.00	2,500.00	3,000.00		
89								56100 · Contribution to HDA Foundation-Other	0.00	6,913.15	0.00	0.00		
90								Total 56100 · Contribution to HDA Foundation	36.11	20,047.48	5,500.00	11,000.00		
91								56200 · Contributions Expense-HDAC	0.00	0.00	5,500.00	0.00	contributions to HDAF rec'd @ HDAC	
92								Total 56000 · Contributions	36.11	20,047.48	11,000.00	11,000.00		
93								Total 500 · PROGRAM EXPENSES	201,568.32	181,254.45	295,035.00	70,300.00		
94								600 · SUPPORT SERVICES						
95								60000 · LEADERSHIP						
96								60100 · Conferences & Travel					Airfare. Lodging. Ground Transport. Per Diem. Reg.	
97								60110 · ADA 14th District Caucus	0.00	20,277.67	31,500.00	37,000.00	8 PPL (3 Delegates, 3 Alt, 1 Secty, 1 ED). Utah (Caucus I). Aug 2021. District dues.	
98								60120 · ADA Annual Session and HOD	0.00	32,201.77	43,750.00	45,000.00	8 PPL (3 Delegates, 3 Alt, 1 Secty, 1 ED). Vegas. Oct 2021.	
99								60130 · ADA ED Mgmt Conference	0.00	2,975.86	4,050.00	3,500.00	1 ED. CHI. July 2021.	

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100								60140 · ADA President-elect Meeting	0.00	4,169.05	3,800.00	3,500.00	1 PE. CHI. July 2021.	
101								60145 · ADA Conference on Membership	0.00	6,323.22	8,000.00	10,000.00	2 MEP & staff. CHI. July 2021.	
102								60150 · ADA Dentist & Student Lobby Day	0.00	7,071.81	13,000.00	0.00	ADA assumes no in-person.	
103								60160 · Western States Presidents Conf	0.00	3,950.70	10,500.00	12,000.00	3 PPL (Pres, PE, ED). CA. Aug 2021.	
104								60170 · Conference on New Dentists	0.00	2,340.87	4,000.00	4,000.00	1 YD. Vegas. Oct 2021.	
105								<b>Total 60100 · Conferences &amp; Travel</b>	0.00	79,310.95	118,600.00	115,000.00	Assumes in-person (later in the year?).	
106								<b>60200 · Meeting Expenses</b>						
107								60210 · Annual neighbor isle meetings	0.00	1,469.20	1,500.00	0.00	Virtual	
108								60215 · Awards Task Force	0.00	7,647.65	4,000.00	7,000.00	F/B. Plaques.	
109								60220 · BOT meetings	1,995.61	9,052.79	10,500.00	6,500.00	3 virtual. 1 in-person (July 2021 strategic planning - venue, NI travel, ADA facilitator travel).	
110								60225 · House of Delegates (HOD) exp	500.00	16,333.71	9,500.00	10,000.00	Nov 2021.	
111								60230 · Miscellaneous meetings	2,715.89	13,720.26	5,750.00	5,000.00	Meals @ meetings. Assumes in-person half of year.	
112								<b>Total 60200 · Meeting Expenses</b>	5,211.50	48,223.61	31,250.00	28,500.00	Assumes in-person.	
113								<b>60300 · Outside Services</b>						
114								60310 · Fee to lobbyist	45,000.00	45,000.00	48,000.00	45,000.00		
115								<b>Total 60300 · Outside Services</b>	45,000.00	45,000.00	48,000.00	45,000.00		
116								<b>Total 60000 · LEADERSHIP</b>	50,211.50	172,534.56	197,850.00	188,500.00		
117								<b>Total 600 · SUPPORT SERVICES</b>	50,211.50	172,534.56	197,850.00	188,500.00		
118								<b>69000 · OPERATIONS</b>						
119								<b>60900 · Business Expenses</b>						
120								60920 · Business Registration Fees	7.00	3.50	100.00	50.00		
121								<b>Total 60900 · Business Expenses</b>	7.00	3.50	100.00	50.00		
122								<b>61000 · Payroll Expenses</b>						
123								61100 · Salaries & Wages	108,030.34	177,476.51	185,740.00	194,500.00	3 FTE (all exceeded 1 year - increases eligibility for benefits).	
124								<b>61200 · Payroll Taxes</b>						
125								61210 · FICA & Medicare	8,570.33	13,733.71	14,600.00	14,900.00		
126								61220 · FUTA	123.10	188.64	1,500.00	130.00		
127								61230 · SUTA	873.44	3,025.81	2,200.00	1,400.00		
128								<b>Total 61200 · Payroll Taxes</b>	9,566.87	16,948.16	18,300.00	16,430.00		
129								<b>61300 · Employee Benefits</b>						
130								61310 · Medical Insurance	13,781.75	17,228.44	20,400.00	22,200.00	Based on Oct bill. Rates adjusted in summer.	

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131								61320 · Temporary Disability Insurance	432.73	674.27	800.00	800.00	Calculated based on avg ProService rate of .4%	
132								61330 · Workers compensation	437.50	775.86	1,000.00	800.00	Calculated based on avg ProService rate of .4%	
133								61340 · Staff Retirement Matching	2,719.49	3,474.52	4,700.00	5,600.00	Addition of Proj Coord on anniversary date	
134								61360 · Leave compensation accrual	1,003.55	3,025.96	7,600.00	3,850.00		
135								61390 · Benefits-Other	0.00	253.02	300.00	300.00	Assume same as 2020	
136								<b>Total 61300 · Employee Benefits</b>	<b>18,375.02</b>	<b>25,432.07</b>	<b>34,800.00</b>	<b>33,550.00</b>		
137								<b>Total 61000 · Payroll Expenses</b>	<b>135,972.23</b>	<b>219,856.74</b>	<b>238,840.00</b>	<b>244,480.00</b>		
138								<b>62100 · Computer &amp; Internet expenses</b>						
139								62110 · Internet & Office Technology	2,343.77	4,524.03	5,100.00	5,000.00	VOIP. Spectrum. KCN.	
140								62120 · IT Services	5,356.02	7,390.97	5,000.00	8,800.00	IT vendor (\$690/mo) + ADA annual web hosting (\$500)	
141								62130 · Software leases & purchases	0.00	0.00	1,000.00	0.00	No known software leases for 2021.	
142								<b>Total 62100 · Computer &amp; Internet expenses</b>	<b>7,699.79</b>	<b>11,915.00</b>	<b>11,100.00</b>	<b>13,800.00</b>		
143								63400 · Dues & Subscriptions	1,705.75	714.82	800.00	2,000.00	ASCDE. Survey Monkey. Mailchimp. Zoom. Subscription add-ons.	
144								<b>63500 · Fees</b>						
145								63510 · Merchant Svc Fees (Credit Card)	22,252.76	15,311.59	22,500.00	13,000.00	Fees on dues less ADA rebate (\$10,000) + 4% of HDAC Regis	
146								63520 · Bank fees	236.00	169.63	25.00	200.00		
147								<b>Total 63500 · Fees</b>	<b>22,488.76</b>	<b>15,481.22</b>	<b>22,525.00</b>	<b>13,200.00</b>		
148								<b>63700 · Insurance</b>						
149								63710 · Business umbrella insurance	0.00	1,000.00	1,100.00	1,100.00	Same as policy effective 10/2019	
150								63720 · Director & Officers insurance	0.00	2,824.00	4,000.00	3,000.00	Based on policy effective 8/14/20	
151								63730 · HDA General liability	0.00	3,051.00	1,900.00	6,300.00	Based on policy effective 6/1/20	
152								63740 · Employment Practices Liab Ins	111.98	179.49	250.00	200.00	Calculated as .1% of payroll per ProService invoice.	
153								<b>Total 63700 · Insurance</b>	<b>111.98</b>	<b>7,054.49</b>	<b>7,250.00</b>	<b>10,600.00</b>		
154								<b>65100 · Office equipment</b>						
155								65110 · Equipment repairs & maint	2,350.74	0.00	800.00	1,000.00		
156								65120 · Office equipment leases & purch	2,224.24	4,624.89	5,000.00	3,000.00	Canon. Pitney Bowes.	
157								<b>Total 65100 · Office equipment</b>	<b>4,574.98</b>	<b>4,624.89</b>	<b>5,800.00</b>	<b>4,000.00</b>		
158								<b>65200 · Office Supplies &amp; expense</b>						
159								65210 · Mailing & Postage	108.33	2,868.72	4,000.00	2,500.00	member mailings	
160								65220 · Office supplies	1,086.60	5,483.00	3,500.00	3,000.00		
161								65240 · Printing & copying	120.63	649.19	1,000.00	800.00		

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162								<b>Total 65200 · Office Supplies &amp; expense</b>	1,315.56	9,000.91	8,500.00	6,300.00		
163								<b>66300 · Professional fees</b>						
164								66310 · SPA grant to HPPA	30,000.00	55,000.00	55,000.00	55,000.00		
165								66312 · SPA Exp to Oppose Therapy Bill	848.17	0.00	0.00	0.00		
166								66315 · Bookkeeping Fees	1,020.94	12,137.43	11,750.00	11,750.00	Same agreement as prior years.	
167								66320 · Accounting Fees	1,459.43	7,387.43	9,500.00	9,500.00	Same agreement as prior years.	
168								66325 · Audit fees	8,376.00	30,641.30	25,000.00	25,000.00	Same agreement as prior years.	
169								66330 · Legal Fees	4,937.63	4,002.82	5,000.00	6,000.00	Consult for Employment, HIPAA, endorsement (\$1K).	
170								66340 · Payroll service fees	3,639.74	5,897.59	6,300.00	7,700.00	Per ProService invoices \$210/pay pd + \$570/qtr + \$300 annual	
171								66350 · Temporary Hires	4,000.00	1,509.75	4,000.00	1,500.00		
172								66390 · Professional fees-Other	74.00	70.00	150.00	100.00		
173								<b>Total 66300 · Professional fees</b>	54,355.91	116,646.32	116,700.00	116,550.00		
174								<b>67100 · Taxes-Other</b>						
175								67110 · HDA General excise tax	2,660.34	2,890.27	2,800.00	3,000.00	Based on 4.5% of Royalties, Mktg, & Public Sales	
176								<b>Total 67100 · Taxes-Other</b>	2,660.34	2,890.27	2,800.00	3,000.00		
177								67300 · Staff Development	700.63	931.57	2,000.00	1,000.00		
178								<b>Total 69000 · OPERATIONS</b>	231,592.93	389,119.73	416,415.00	414,980.00		
179								<b>Total Expense</b>	483,372.75	742,908.74	909,300.00	673,780.00		
180								<b>Net Revenue Over Expenses Before Building Activity</b>	401,035.57	(23,264.86)	(5,383.00)	(23,960.00)		
181								<b>Building Activity</b>						
182								<b>Building Activity Revenue</b>						
183								<b>70000 · Rental Income</b>						
184								70100 · Tenant rent income	14,629.88	24,389.93	25,200.00	4,200.00	Hawk Health lease expires Feb 2021.	
185								70200 · Common area maintenance income	15,732.50	26,912.25	27,000.00	4,495.00		
186								70300 · General excise tax income	1,513.13	2,560.76	2,500.00	430.00		
187								70400 · Parking stall rental income	1,750.00	3,000.00	3,000.00	500.00		
188								70500 · Other rental income	47.53	922.55	0.00	0.00		
189								<b>Total 70000 · Rental Income</b>	33,673.04	57,785.49	57,700.00	9,625.00		
190								<b>Total Building Activity Revenue</b>	33,673.04	57,785.49	57,700.00	9,625.00		
191								<b>Building Expenses</b>						
192								<b>79000 · Building Expenses</b>						

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4														
5									Jan - Jul 20	2019	<u>2020 HOD Budget</u>	<u>2021 Budget - Draft</u>	2021 Comments	
193								73700 · Property Insurance	6,236.00	4,687.00	7,000.00	7,000.00	Rounded based on Marcus 2020 budget	
194								75200 · Office supplies & exp-Rental	0.00	149.48	400.00	0.00	NO office supplies charged by Marcus in the past	
195								76300 · Professional fees-Rental						
196								76350 · Property management services	7,329.84	12,041.80	10,100.00	12,600.00	\$1050/mo based on 2020 budgeted fees.	
197								76360 · Security services	0.00	0.00	500.00	0.00	No security noted.	
198								Total 76300 · Professional fees-Rental	7,329.84	12,041.80	10,600.00	12,600.00		
199								76500 · Repair & maintenance-Rental						
200								76510 · Janitorial service	3,512.27	9,500.93	10,200.00	6,000.00	Based on avg \$500/mo avg in 2020	
201								76520 · Bldg & Equip-Maint & repairs	10,877.24	17,590.50	27,000.00	31,200.00	Based on March 2020 budget for refuse, AC, R&M & equip	
202								Total 76500 · Repair & maintenance-Rental	14,389.51	27,091.43	37,200.00	37,200.00		
203								77100 · Taxes Other-Rental Activity						
204								77110 · General excise tax-Rental	1,466.83	2,195.01	2,600.00	430.00	Calculated at 4.5% of rental income	
205								77120 · Real property tax-rental	12,519.04	24,635.08	25,000.00	26,000.00	\$12,700 semi-annual for 2020.	
206								Total 77100 · Taxes Other-Rental Activity	13,985.87	26,830.09	27,600.00	26,430.00		
207								78100 · Utilities-Rental Activity						
208								78110 · Electricity	10,927.80	25,565.51	26,400.00	24,000.00	Based on 1st half of 2020 avg \$2,000/mo.	
209								78120 · Water & Sewer-Rental	843.15	746.11	1,800.00	1,600.00	Based on Marcus 2020 budget, approx. 1st half of 2020.	
210								Total 78100 · Utilities-Rental Activity	11,770.95	26,311.62	28,200.00	25,600.00		
211								Total 79000 · Building Expenses	53,712.17	97,111.42	111,000.00	108,830.00		
212								Total Building Expense	53,712.17	97,111.42	111,000.00	108,830.00		
213								Net Building Revenue Over (Under) Expenses	(20,039.13)	(39,325.93)	(53,300.00)	(99,205.00)		
214								Net Cash Revenue Over (Under) Expenses	380,996.44	(62,590.79)	(58,683.00)	(123,165.00)		
215	ACCRUAL BASIS ADJUSTMENTS													
216								Depreciation & amortization						
217								63100 · Depreciation-Office	722.12	0.00	0.00	1,250.00		
218								73120 · Depreciation-Building & improve	30,193.21	52,341.04	51,500.00	52,950.00		
219								Total Depreciation & amortization	30,915.33	52,341.04	51,500.00	54,200.00		
220														
221								Net Accrual Basis Revenue Over (Under) Expenses	350,081.11	(114,931.83)	(110,183.00)	(177,365.00)		