



# **MINNESOTA ALLIANCE ON CRIME**

## **FINANCIAL GUIDELINES**



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## MINNESOTA ALLIANCE ON CRIME

### SYSTEM OF SOLID FINANCIAL MANAGEMENT

<b>MAC has a functioning, responsible Board of Directors</b>	<ul style="list-style-type: none"> <li>✓ Board meets monthly on a schedule established by the by-laws.</li> <li>✓ Members are independent: not employees or contractors of the organization.</li> <li>✓ There are 5 to 15 Board members.</li> <li>✓ Minutes show that the Board regularly receives and approves income and expense statements.</li> <li>✓ Minutes show that the Board annually approves the budget, including employee pay salaries and rates.</li> </ul>
<b>The MAC bookkeeping system includes the following:</b>	<ul style="list-style-type: none"> <li>✓ A cash receipts journal (funds are recorded in this the day they come in).</li> <li>✓ A cash disbursement journal (to record any cash paid out) is maintained.</li> <li>✓ A general ledger which records all agency financial activity is kept.</li> <li>✓ Income and expense statements produced monthly will include both period and year to date income and expenses by funding source.</li> <li>✓ Checking and any other accounts are balanced with bank statements monthly.</li> </ul>
<b>MAC bookkeeping duties are segregated so that more than one person is involved</b>	<ul style="list-style-type: none"> <li>✓ The person who records the receipts will not be the same as the person who makes deposits.</li> <li>✓ The person who authorizes purchases or approves payments will not be the same person who actually makes the payments.</li> <li>✓ Any check written will have two authorized signatures.</li> <li>✓ No person will ever sign a check made out to her/himself.</li> </ul>
<b>MAC payroll records are properly maintained</b>	<ul style="list-style-type: none"> <li>✓ Timesheets are kept in ink, indicating hours allotted to the different activities.</li> <li>✓ Time sheets (and expense reimbursement requests) are signed by the executive director. The executive director's time sheets (and reimbursement requests are signed by a Board member.)</li> <li>✓ Wage and hour laws (the Fair Labor Standards Act) are posted and followed.</li> </ul>
<b>MAC bills are supported with documentation and approved</b>	<ul style="list-style-type: none"> <li>✓ Supporting documents (e.g. invoices) will be initialed and dated in order to authorize payment.</li> <li>✓ Receipts and other supporting documents (including payroll records) will identify program and funding source, or the breakdown between two or more programs/sources.</li> <li>✓ An orderly filing system is established that will be clear to an auditor or another third party.</li> </ul>
<b>All MAC revenues and expenditures are segregated by program, and by source</b>	<ul style="list-style-type: none"> <li>✓ Funds coming into and out of each organizational program, and from each funding source (State, VOCA, and private) will be easily identifiable through receipts and disbursements journals, payroll records, and all other records (including income and expense statements approved by the Board).</li> </ul>
<b>MAC grant agreements, financial reports, and book keeping records all agree</b>	<ul style="list-style-type: none"> <li>✓ Amounts charged to grants are according to grant agreements (or pre-approved budget amendments) and will be supported by matching agency records.</li> </ul>

## **I. FINANCIAL REPORTS**

### **Policy:**

Financial reports to the Board of Directors and the board treasurer must be submitted by the executive director on a monthly basis.

### **Procedure:**

1. Organizational financial reports will be produced after all the program financial reports have been approved, billings sent out, program reports (such as quarterly) done, etc. Also, the checking account will be reconciled, prepaid activity will be reconciled, and other review work will be done as relevant for that period.
2. Monthly financial statements will be provided to the treasurer for review and for distribution and approval at each regular meeting of the Board of Directors. These statements will include: a balance sheet, an income and expense statement reporting the period's actual revenue and expenses.

## **II. CASH CONTRIBUTIONS**

### **Definition:**

**A contribution** is a transfer of cash or other asset to MAC without receiving something of value in return. Contributions can be unrestricted, temporarily restricted, or permanently restricted. Restrictions are imposed by the donor for the designation or the use of the funds.

### **Policy:**

MAC will establish guidelines for documenting and acknowledging contributions. Deposits will be made weekly and at the end of the each month. Cash contributions will be made on the day received or as soon thereafter as possible.

### **Procedure:**

1. Mail will be opened, sorted, and stamped with a date by the administrative coordinator (or in their absence, by the executive director). The administrative coordinator will remove any checks or cash and forward mail unread to the appropriate employee.
2. The administrative coordinator will stamp the back of the checks with "*MAC deposit only*," make a copy of each check and log the receipts for cash contributions and checks into the daily revenue receipt log. The log will include the date of receipt, the check number, the contributor's name, the amount, the purpose, and the account code for each amount.
3. At any time that the checks are not being processed they must be locked in a locked cabinet.
4. The administrative coordinator will prepare the weekly deposit and the executive director will make the deposit.
5. The administrative coordinator will send the contract bookkeeper a copy of the deposit log. The contract bookkeeper will enter the deposit into the software accounting program.
6. The administrative coordinator will prepare a contribution acknowledgement letter for all cash and check contributions to be signed by the executive director. The contribution letters and forms are filed in the contribution files kept by the organization.
7. The contract bookkeeper will reconcile each bank account at the end of each month, and print out the reconciliation report each time, which can be reviewed by the executive director. The board treasurer will review reconciliation reports on a regular basis. A signed/initialed reconciliation statement and bank statement will indicate **review**.

### **III. IN-KIND CONTRIBUTIONS**

**Definition:**

*In-kind contributions* are services or materials donated to the organization.

**Policy:**

MAC will establish guidelines for documenting and acknowledging in-kind contributions.

**Procedure:**

**A. Volunteer Services**

1. Volunteers and interns will complete a MAC application form and be interviewed by the designated staff person prior to beginning volunteer services.
2. All volunteers and interns will complete and sign timesheets for services provided including day and number of hours. Timesheets will be submitted to the appropriate staff member for approval and forwarded to the administrative coordinator. The administrative coordinator will prepare and submit a monthly log of volunteer hours to the contract bookkeeper.

**B. Material Contributions**

1. The administrative coordinator will log all contributions, give a receipt to contributors, and enter contributor information in the donor database.
2. The administrative coordinator will prepare and submit a list of contributors to the contract bookkeeper and executive director as contributions are received.
3. The executive director shall be responsible for accepting contributions, determining if a donor does not fit with the MAC mission, and executing any donor restrictions on the contribution.
4. The administrative coordinator will prepare acknowledgement letters for all material contributions and forward to the executive director for signature.

#### **IV. CASH BASIS ACCOUNTING**

**Policy:**

MAC's policy is to prepare financial statements using the cash basis method of accounting, recognizing revenues when cash is received and expenses when cash is disbursed. Revenue is primarily in the form of membership dues, contributions, and grant reimbursements. Expenses are to be paid within one week of receiving invoices for goods and services.

**Procedure:**

1. Documents for all accounting transactions will be kept.
2. Any cash receipts shall be given directly to the administrative coordinator along with information on the person who gave the cash and the reason cash was given. The administrative coordinator will keep all cash receipts locked and secured, shall maintain a list of the receipts, and prepare a deposit. The executive director shall deposit all cash receipts as soon as possible after receipt.

## **V. TRANSFER OF FUNDS**

### **Policy:**

#### **Debit Account Transfers:**

The contract bookkeeper and the executive director have the authority to transfer up to \$15,000 cash between the checking account and savings account at Bremer Bank. E-mail notice shall be sent to the board treasurer, and the administrative coordinator each time a transfer is made.

#### **Transfers Outside of Designated Bank:**

Transferring any funds outside of the current designated bank (Bremer Bank) requires prior approval from the Board of Directors Executive Committee or the full Board of Directors.

## **VI. GRANTS AND PLEDGES**

### **Definition:**

***Grants and pledges***, also called promises to give, are written or oral agreements to contribute to the organization in the future, usually within one to two years.

### **Policy:**

MAC has established guidelines for documenting grants. Permanently restricted and temporarily restricted funds must be used for the donor-restricted purpose or in the donor-restricted time period. All restricted funds not used for the restricted purpose are to be returned to the grantor or pledger or permission from the grantor or contributor will be obtained in order to use the restricted funds for other purposes.

### **Procedure:**

1. The administrative coordinator will open, sort and date-stamp the mail
2. Copies of the letters are made and filed in the grant files.
3. The contract bookkeeper will determine the program code for each grant with the executive director and add that to the forms and spreadsheets.
4. The contract bookkeeper, administrative coordinator, and executive director shall determine if the grant or pledge has restrictions. Unrestricted, temporarily restricted, and permanently restricted grants and pledges are to be accounted for separately. Categories are to be maintained in separate accounts to ensure the full disclosure of the resources available to the agency.
5. The contract bookkeeper will use the check copies, the list of checks, and the receipt from the bank to enter the deposit.
6. The checks and grant or pledge letters will be filed with the deposits.
7. For all Minnesota Office of Justice Programs (OJP) grants, Financial Status Reports (FSRs) will be prepared by the administrative coordinator using monthly and quarterly financial reports prepared by the contract bookkeeper. FSRs will be approved by the executive director. The administrative coordinator will submit the approved FSR and request for payment quarterly.
8. Past due grants and pledges will be investigated by the administrative coordinator if payment is not received within thirty (30) days of receipt date as indicated in award letter.

## **VII. EXPENSES**

### **Definitions:**

**Purchases** are the acquisition of materials or services in exchange for money.

**Reimbursements** are the compensation to individual employees for expenses incurred for the organization.

**Accounts payable** are the recognition of the expense and the liability of services and materials received but no payment has been made for the services or materials.

### **Policy:**

MAC will maintain a separation of duties between the approval, processing, and signing of payments. Proper documentation and proper authorization must accompany vendor payments. An independent check on all payments is to be made in the form of the bank reconciliation.

No petty cash is maintained by the agency.

### **A. Procedure for Purchases:**

1. MAC has a corporate debit account with cards in the name of each employee. With the exception of the debit card in the name of the executive director, employee debit cards will be maintained in a locked receptacle by the administrative coordinator. Employees may check out their card for travel or purchases pre-approved by the executive director. Receipts for debit card purchases shall be submitted to the administrative coordinator within 5 business days of purchase.

### **B. Procedure for Reimbursements:**

1. Employees will fill out a check request form to request reimbursement for expenses. Each request shall be reviewed by the administrative coordinator, approved by the executive director, and then given to the contract bookkeeper for payment.
2. All employee travel must be pre-approved by the executive director.
3. The agency does not provide per diem for travel expenses but does reimburse for actual expenses that fall within the federal per diem guidelines.

### **C. Procedure for Payment of Expenses:**

1. All invoices will be coded by the administrative coordinator and approved by the executive director and entered into the accounting software account by the contract bookkeeper. (Coding is based on program grant budgets, internal budget, and organizational definitions,)
2. All invoices will be checked for prior payment before entry and approval for payment.
3. Recurring expenses are defined as: rent, utilities, telephone, equipment leases, employee salaries, employee benefits, D & O insurance; and liability insurance.
4. The contract bookkeeper will process the payment of the approved invoices on pre-numbered checks at least once per week and mail the check to the vendor. The check stub will be attached to the invoice and purchase requests. The invoices and receipts are stamped paid and filed by the vendor name.

5. All blank checks are to be kept in a locked cabinet by the contract bookkeeper and executive director. The access to the checks is limited to the contract bookkeeper and the executive director. A separate file of voided checks is maintained. Voided checks are never destroyed.
6. At the end of each month, the executive director will review financial statements for proper allocation of expenses.

## **VIII. PAYROLL**

### **Policy:**

Proper authorization must be documented on all approvals of hours. Authorization includes employee hire records and signatures on all timesheets. A W-4, a verification of US residency, copies of the identification cards, and salary amount must be on file for every employee. Federal and State payroll tax withholdings will be paid monthly in accordance with State and Federal regulations. These records may be randomly checked for information and matching of the signature on timesheets. The records are to be controlled by locking all information; only the executive director has access to the information.

### **Procedure:**

1. The administrative coordinator maintains and distributes boilerplate timesheets for each employee.
2. All employees shall complete time sheets including total hours worked and the allocation of time spent in specified activities. Employees will track the time they have spent in different program activities during the payroll period. Paid Time Off (PTO) taken will also be indicated by the employee. Completed timesheet activity logs shall be sent to the executive director for review and printing of the final timesheet. Each employee shall sign and date the final timesheet.
3. The executive director shall review, sign and date the timesheet. The executive director's signature is an indication of agreement with the hours, the allocation of time, PTO approval, and the approval for payment.
4. The executive director's timesheet will be sent to the board president for review and approval. The board president's signature is an indication of agreement with the hours, the allocation of time, PTO approval, and the approval for payment.
5. Copies of the employee time sheets will be emailed to the contract bookkeeper for processing.
6. The timesheets and payroll reports are used to allocate total payroll activities to correct programs. Journal entries are created and entered into the accounting software with those results.
7. All employee checks are processed through the ACH deposit. Payroll and reimbursements are processed through contract bookkeeper service. Any exceptions to this must be authorized in advance by the executive director in consultation with the Board Chair.
8. If a manual check is needed, the administrative coordinator or executive director will notify the contract bookkeeper so they enter the necessary information.

## **IX. CONTRACTS**

### **Policy:**

As part of its normal operations, MAC may enter into contracts to purchase certain services or materials from an outside party as authorized by the Board of Directors. All contracts must be signed by the executive director or authorized board member before agreeing to services. Employees do not enter into contracts with vendors.

### **Procedure:**

1. The executive director will normally sign contracts on behalf of the organization.
2. At minimum, each purchase of service contract entered into by the organization will provide the following information:
  - a. The nature of the service and duties of the Contractor;
  - b. The financial obligations agreed to;
  - c. The period of time that the contract covers;
  - d. The invoicing procedure or payment schedule; and
  - e. A termination clause.

## **X. CAPITAL ASSETS AND DEPRECIATIONS**

### **Definition:**

**Capital assets** are land, building, building improvements, equipment, and furniture having a useful life to the organization longer than one year.

### **Policy:**

The organization is to maintain a list of all assets. This list is to include the date of purchase, the cost, a detailed description of the assets, the expected number of years of use, and the expected value of the asset at the end of its usefulness.

### **Procedure:**

1. All new assets over \$5,000.00 are to be added to the list each year. These assets will be listed on the profit and loss statement as a capital expense and will be depreciated.
2. A schedule will be maintained on the depreciation of the assets. The assets are listed with the years of useful life; the cost is then divided by the years of life and expensed. The schedule will list both the accumulated depreciation and the depreciation for the year. Assets that have accumulated depreciation equal to the cost, less residual value, will cease to be depreciated.
3. The depreciation will be expensed at the end of the year and the accumulated depreciation increased.
4. When an asset is sold or disposed of, it will be removed from the books. It is removed by a journal entry decreasing the assets by the cost of the item and decreasing the accumulated depreciation by the amount of depreciation recognized on the asset. The difference between the cost and accumulated depreciation is recognized as a gain or loss on the disposal of the asset.
5. Assets paid for by a grant will be given to another nonprofit or disposed of in the manner required by the funding source under which the asset was acquired.

## **XI. FUND BALANCES**

### **Definition:**

***Fund balances*** are the value of revenue less expenses from previous years.

### **Policy:**

Fund balances will be separated into restricted, temporarily restricted, and unrestricted accounts.

### **Procedure:**

1. At the end of each year, the contract bookkeeper will balance funds and adjust to recognize the amount of restricted contribution used or remaining for the year.
2. Funds used from prior years decrease the restricted fund balance; unused funds in the current year increase the fund balance.
3. The restricted fund balances are to be carried over to the next year according to the requirements of the funding source. These funds are to be used for their restricted purpose.

## **XII. INVENTORY OF ITEMS FOR SALE – SALES TAX**

### **Policy:**

MAC will maintain a regular inventory of items sold to members and the public.

For items sold on an on-going basis versus one-time limited sales (e.g. t-shirts sold at a conference), the administrative coordinator will maintain an inventory list. For any item sold, information will be gathered on the address of the sale and whether the purchaser is tax exempt.

### **Procedure:**

1. The administrative coordinator, upon approval of the executive director, will be responsible for purchases, maintaining inventory, updating, and selling products.
2. The administrative coordinator will conduct a year-end inventory and provide the information to the contract bookkeeper to balance with the books.
3. The administrative coordinator will maintain an inventory list. Any sale will include information on the address of the sale and whether the purchaser has tax exempt status. Proof of tax exempt status will be kept on file by the administrative coordinator.
4. For each sale, the administrative coordinator will prepare a request for invoice to the contract bookkeeper indicating whether the purchaser has tax exempt status. The contract bookkeeper will issue an invoice and include appropriate sales tax.
5. MAC will pay sales tax into the state on an annual basis.

### **XIII. END OF MONTH REPORTING**

1. After the bank reconciliations are completed and all payables entered into the software accounting program, the contract bookkeeper shall prepare monthly financial reports.
2. For each grant that is to be billed, the contract bookkeeper will prepare an income statement and job report, and also related excel schedules as requested, including with any necessary detail about employee activities, expense details, etc.
3. After the executive director has approved the report, the appropriate agency shall be billed. This takes place either by the actual invoice being sent, or via an online process which the administrative coordinator completes.
4. Copies of the reports and the billings (FSR submitted) shall be kept in the monthly program financials folder maintained by the contract bookkeeper, with a copy also filed in the particular grant/contract's monthly financial folder.
5. After all billings have been completed, (and other month-end processes as well) the contract bookkeeper will prepare reports for the executive director approval and send that report to the board treasurer. Currently these include a year-to-date actual/budget with variances, a balance sheet, income statement, and transaction detail for period. Other reports shall be prepared as requested by the treasurer or the executive director.

#### **XIV. ESSENTIAL INFORMATION AND MATERIALS SECURITY**

##### **Policy:**

MAC will have a written procedure for securing essential information about the agency, financial information, and financial materials.

##### **Procedure A:**

The executive director will be responsible for a written description of the location and access for essential financial and organizational information about MAC. This will include:

1. A safety deposit box location in the agency bank and a list of contents
2. Contents should include a minimum:
  - a. Copies of legal charter materials and tax numbers
  - b. Board minutes of the past year and current list of the board members
  - c. Approved 990 from past 2 financial years
  - d. Up to date copy of bylaws
  - e. Copies of legally required state and federal reports from the past year
  - f. Previous year accounting backup copy
  - g. Inventory of major assets
  - h. Copy of essential insurance information
3. Locked location for unused checks
4. Location of accounting backup information, name and address of contract bookkeeper
5. Duplicate of essential keys and codes for computers
6. Names and addresses of current personnel, board members, and executive committee

##### **Procedure B:**

A board officer will be designated at the January organizational board meeting as the person other than the executive director who has access to the above information and the safety deposit box. This name and the effective dates will be entered in the minutes of the board meeting.

## **XV. RELEASE OF MAC FINANCIAL INFORMATION**

### **Policy:**

Release of MAC financial information can be done only by the executive director, the board president or the board president's designee.

## Accounts (Updated 10-3-19)

Account #    Account Name

### Income

4000	Refund Income
4005	Program Income
4020	Donations
4030	Membership Dues
4040	OJP CVS Grant Funds
4044	OJP VOCA Training Grant Fund
4049	In-Kind Donations Income
4060	Reimbursed Expenses
4070	Silent Auction
4090	Interest Income
4095	Miscellaneous Income

### Administrative Expenses

5000	Salaries
5010	Payroll Tax
5020	Health/Dental Ins Premiums
5030	In Kind Intern/Volunteer Expense

### Other Expenses

5100	Rent
5110	Contract Services
5120	Dues & Subscriptions
5130	Equipment
5140	Liability Insurance
5150	Workers Comp Insurance
5160	Miscellaneous
5170	Annual Meeting Expense
5175	Silent Auction Expense
5185	Other Training Reimbursement
5190	Office & Program Supplies
6000	Telephone Expense
6010	Travel & Training Expenses
6020	Bank Service Charges
6030	Aplos Software Expense

Account #    Account Name

### Funds

3000	Unrestricted Funds
3001	OJP VOCA CVS Funds
3002	OJP STATE CVS Funds
3004	OJP VOCA Training Funds
3010	Fischer Re-Entry Funds

### Assets

1000	Checking
1010	Savings

### Liabilities

2000	Accounts Payable
2010	Federal Tax Liability
2020	State Tax Liability
2030	FUTA Liability
2040	State Unemployment Tax Liability
2050	Health Insurance Payable

# Minnesota Alliance on Crime

Fiscal Year Period: FY 20-21

## FY20-21

### Budget

#### Revenue

	OJP CVS Grant	OJP Training Grant	Unrestricted
Grant Income	\$ 610,084.00	\$ 124,853.00	
Foundations*			\$ 50,000.00
Corporations*			\$ 50,000.00
Individual Contributions*			\$ 10,000.00
Fundraising Events*			\$ 7,000.00
Membership Income*			\$ 40,000.00
Earned Interest Income			\$ 100.00
Speaking Honorariums			\$ 600.00
Cash on Hand			\$ 84,381.00
Total Cash Revenue	\$ 610,084.00	\$ 124,853.00	\$ 242,081.00
Total In-Kind Revenue* (Match)			\$ 40,000.00
<b>*Projected Revenue</b>	<b>Total Revenue</b>		
	\$ 610,084.00	\$ 124,853.00	\$ 282,081.00

#### Expenses

Staff Salary	\$ 416,728.00	\$ 109,023.00	\$ 14,950.00
Staff FICA	\$ 34,464.00	\$ 3,170.00	\$ 928.00
Staff Medicare	\$ 5,017.00	\$ 742.00	\$ 216.00
Staff MN UI	\$ 376.00	\$ 62.00	\$ -
Staff Health Insurance	\$ 32,400.00	\$ 5,400.00	\$ -
Staff Dental Insurance	\$ 858.00	\$ -	\$ -
Contracted Services	\$ 14,280.00	\$ -	\$ -
Building Expense (Rent)	\$ 45,192.00	\$ 6,456.00	\$ 7,200.00
Office supplies, insurance, subscriptions, software	\$ 33,887.00	\$ -	\$ -
Travel - Lodging, training and conferences	\$ 6,000.00	\$ -	\$ -
Staff Development	\$ 6,000.00	\$ -	\$ -
Technology upgrades	\$ 14,882.00	\$ -	\$ -
Total Cash Expenses	\$ 610,084.00	\$ 124,853.00	\$ 23,294.00
Total In-Kind Expenses (Match)	\$ 20,000.00	\$ 20,000.00	\$ 40,000.00
<b>Total Expenses</b>	<b>\$ 630,084.00</b>	<b>\$ 144,853.00</b>	<b>\$ 63,294.00</b>
<b>Revenue over Expenses</b>	<b>\$ (20,000.00)</b>	<b>\$ (20,000.00)</b>	<b>\$ 218,787.00</b>

A	B	C	D	E	F	G	H	I	J	K
1	MAC Operating Budget FY20-21									
2	VOCA									
3	FY 20-21									
4										
5										
6										
7	<b>Individual</b>	<b>Description</b>	<b>Qty</b>	<b>Amount</b>	<b>Total</b>	<b>Qty</b>	<b>Amount</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Total</b>
8	Bobbi Holtberg	Salary	1	\$ 164,682.00	\$ 164,682.00			\$ -	1	\$ 7,475.00
9	Danielle Kluz	Salary	1	\$ 60,808.00	\$ 60,808.00	1	\$ 57,901.00	\$ 57,901.00		\$ -
10	Julia Tindell	Salary	1	\$ 66,429.00	\$ 66,429.00	1	\$ 51,122.00	\$ 51,122.00		\$ -
11	Amee Krogfus	Salary	1	\$ 124,809.00	\$ 124,809.00			\$ -		\$ -
14	<b>Subtotal</b>	<b>Salary</b>			<b>\$ 416,728.00</b>			<b>\$ 109,023.00</b>		<b>\$ 14,950.00</b>
15	Bobbi Holtberg	FICA	1	\$ 11,599.00	\$ 11,599.00			\$ -	1	\$ 928.00
16	Danielle Kluz	FICA	1	\$ 6,847.00	\$ 6,847.00		\$ 3,590.00	\$ -		\$ -
17	Julia Tindell	FICA	1	\$ 6,422.00	\$ 6,422.00	1	\$ 3,170.00	\$ 3,170.00		\$ -
18	Amee Krogfus	FICA	1	\$ 9,596.00	\$ 9,596.00			\$ -		\$ -
21	<b>Subtotal</b>	<b>FICA</b>			<b>\$ 34,464.00</b>			<b>\$ 3,170.00</b>		<b>\$ 928.00</b>
22	Bobbi Holtberg	Medicare	1	\$ 1,952.00	\$ 1,952.00			\$ -	1	\$ 216.00
23	Danielle Kluz	Medicare	1	\$ 840.00	\$ 840.00		\$ 840.00	\$ -		\$ -
24	Julia Tindell	Medicare	1	\$ 742.00	\$ 742.00	1	\$ 742.00	\$ 742.00		\$ -
25	Amee Krogfus	Medicare	1	\$ 1,483.00	\$ 1,483.00			\$ -		\$ -
28	<b>Subtotal</b>	<b>Medicare</b>			<b>\$ 5,017.00</b>			<b>\$ 742.00</b>		<b>\$ 216.00</b>
29	Bobbi Holtberg	MN UI	1	\$ 125.00	\$ 125.00			\$ -		\$ -
30	Danielle Kluz	MN UI	1	\$ 63.00	\$ 63.00		\$ 62.00	\$ -		\$ -
31	Julia Tindell	MN UI	1	\$ 63.00	\$ 63.00	1	\$ 62.00	\$ 62.00		\$ -
32	Amee Krogfus	MN UI	1	\$ 125.00	\$ 125.00			\$ -		\$ -
35	<b>Subtotal</b>	<b>MN UI</b>			<b>\$ 376.00</b>			<b>\$ 62.00</b>		<b>\$ -</b>
36	Bobbi Holtberg	Health Insurance	1	\$ 10,800.00	\$ 10,800.00			\$ -		\$ -
37	Danielle Kluz	Health Insurance	1	\$ 5,400.00	\$ 5,400.00		\$ 5,400.00	\$ -		\$ -
38	Julia Tindell	Health Insurance	1	\$ 5,400.00	\$ 5,400.00	1	\$ 5,400.00	\$ 5,400.00		\$ -
39	Amee Krogfus	Health Insurance	1	\$ 10,800.00	\$ 10,800.00			\$ -		\$ -
42	<b>Subtotal</b>	<b>Health Insurance</b>			<b>\$ 32,400.00</b>			<b>\$ 5,400.00</b>		<b>\$ -</b>
43	Bobbi Holtberg	Dental Insurance	1	\$ 286.00	\$ 286.00			\$ -		\$ -
44	Danielle Kluz	Dental Insurance			\$ -			\$ -		\$ -
45	Julia Tindell	Dental Insurance	1	\$ 286.00	\$ 286.00			\$ -		\$ -
46	Amee Krogfus	Dental Insurance	1	\$ 286.00	\$ 286.00			\$ -		\$ -
49	<b>Subtotal</b>	<b>Dental Insurance</b>			<b>\$ 858.00</b>			<b>\$ -</b>		<b>\$ -</b>
50	Contract Services	Monthly Accounting & Year En	24	\$ 595.00	\$ 14,280.00			\$ -		\$ -
51				\$ -	\$ -			\$ -		\$ -
56	<b>Subtotal</b>				<b>\$ 14,280.00</b>			<b>\$ -</b>		<b>\$ -</b>
57	<b>Building Expenses</b>	<b>Monthly Rent</b>	24	\$ 1,883.00	\$ 45,192.00	24	\$ 269.00	\$ 6,456.00	24	\$ 300.00
58	Office/Program	Telephone-Internet	24	\$ 305.00	\$ 7,320.00			\$ -		\$ -
59	Office/Program	Office Supplies	24	\$ 376.50	\$ 9,036.00			\$ -		\$ -

	A	B	C	D	E	F	G	H	I	J	K
60	Office/Program	Postage and Delivery	24	\$ 75.00	\$ 1,800.00			\$ -			\$ -
61	Office/Program	Printing	24	\$ 50.00	\$ 1,200.00			\$ -			\$ -
62	Subscriptions	Aplos	24	\$ 45.00	\$ 1,080.00			\$ -			\$ -
63	Subscriptions	Electric Embers	24	\$ 17.00	\$ 408.00			\$ -			\$ -
64	Subscriptions	Constant Contact	24	\$ 49.00	\$ 1,176.00			\$ -			\$ -
65	Subscriptions	Dropbox	24	\$ 75.00	\$ 1,800.00			\$ -			\$ -
66	Subscriptions	Zoom	24	\$ 20.00	\$ 480.00			\$ -			\$ -
67	Subscriptions	Last Pass	24	\$ 26.00	\$ 624.00			\$ -			\$ -
68	Membership	MCN Membership	2	\$ 150.00	\$ 300.00			\$ -			\$ -
69	Subscriptions	Survey Gizmo	2	\$ 750.00	\$ 1,500.00			\$ -			\$ -
70	Subscriptions	Canva	2	\$ 13.00	\$ 26.00			\$ -			\$ -
71	Subscriptions	Host Website	2	\$ 300.00	\$ 600.00			\$ -			\$ -
72	Insurance	Business Owners	2	\$ 909.50	\$ 1,819.00			\$ -			\$ -
73	Insurance	Workers Comp	2	\$ 909.50	\$ 1,819.00			\$ -			\$ -
74	Insurance	Liability	2	\$ 909.50	\$ 1,819.00			\$ -			\$ -
75	Financial	Bank Charges	24	\$ 35.00	\$ 840.00			\$ -			\$ -
76	Software	Norton Anti-Virus	2	\$ 24.00	\$ 48.00			\$ -			\$ -
77	Software	Microsoft Office	12	\$ 16.00	\$ 192.00			\$ -			\$ -
78					\$ -			\$ -			\$ -
79	Subtotal				\$ 33,887.00			\$ -			\$ -
80	Travel/Lodging	Training-Conferences	8	\$ 750.00	\$ 6,000.00			\$ -			\$ -
81	Staff Development	Conference-Training Registrati	8	\$ 750.00	\$ 6,000.00			\$ -			\$ -
82	Tech Upgrades	4 Dell Laptops and 6 doscking s	1	\$ 6,757.00	\$ 6,757.00			\$ -			\$ -
83	Tech Upgrades	Kyocera Printer	1	\$ 8,125.00	\$ 8,125.00			\$ -			\$ -
84	Subtotal				\$ 14,882.00			\$ -			\$ -

# Minnesota Alliance on Crime

## Comparative Income Statement by Fund for the period of 7/1/2019 through 6/30/2020

Account Number	Account Name	Unrestricted	OJP CVS VOCA Fund	OJP CVS State Fund	Training Grant	Fischer Re-Entry Consulting LLC	RTI Fund	Amount
<b>Income</b>								
4000	Contributions Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4002	Fischer Re-Entry Consulting Inco	250.00	0.00	0.00	0.00	4,750.00	0.00	5,000.00
4005	Program Income	2,778.24	0.00	0.00	0.00	0.00	0.00	2,778.24
4010	Annual Meeting Income	87.09	0.00	0.00	0.00	0.00	0.00	87.09
4020	Donations Income	6,911.51	0.00	0.00	0.00	0.00	0.00	6,911.51
4030	Membership Dues	11,651.29	0.00	0.00	0.00	0.00	0.00	11,651.29
4040	OJP CVS VOCA Grant Income	189,813.63	0.00	0.00	0.00	0.00	0.00	189,813.63
4041	OJP CVS State Grant Income	40,712.96	0.00	0.00	0.00	0.00	0.00	40,712.96
4044	OJP Training Grant Income	100,828.50	0.00	0.00	0.00	0.00	0.00	100,828.50
4046	RTI Fund Reimbursement Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4049	In-Kind Donations Income	8,048.66	0.00	0.00	0.00	0.00	0.00	8,048.66
4070	Silent Auction Income	4,136.54	0.00	0.00	0.00	0.00	0.00	4,136.54
4090	Interest Income	31.13	0.00	0.00	0.00	0.00	0.00	31.13
4095	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Income</b>	<b>365,249.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,750.00</b>	<b>0.00</b>	<b>369,999.55</b>
	<b>Total Income</b>	<b>365,249.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,750.00</b>	<b>0.00</b>	<b>369,999.55</b>
<b>Expense</b>								
<b>Administrative Expenses</b>								
5000	Salaries	15,854.58	121,561.15	33,610.35	57,177.45	0.00	0.00	228,203.53
5010	Payroll Taxes	1,646.95	8,851.26	2,528.09	4,243.31	0.00	0.00	17,269.61
5020	Health/Dental Ins Premiums Exp	3,034.23	6,463.52	2,969.91	6,142.84	0.00	0.00	18,610.50
5030	In Kind Donation Expense	8,049.00	0.00	0.00	0.00	0.00	0.00	10,049.00
	<b>Total Administrative Expenses</b>	<b>28,584.76</b>	<b>136,875.93</b>	<b>39,108.35</b>	<b>67,563.60</b>	<b>0.00</b>	<b>0.00</b>	<b>272,132.64</b>
<b>Other Expenses</b>								
5100	Rent	3,047.05	20,758.95	0.00	3,267.00	0.00	0.00	27,073.00
5110	Contract Services	5,362.92	1,243.00	4,302.50	5,167.50	0.00	0.00	16,075.92
5120	Dues & Subscriptions	1,859.79	1,682.27	235.89	0.00	0.00	0.00	3,777.95
5130	Equipment	0.00	15,127.31	0.00	0.00	0.00	0.00	15,127.31
5140	Liability Insurance	488.97	1,026.64	0.00	0.00	0.00	0.00	1,515.61
5150	Workers Comp Insurance	306.37	349.98	67.07	356.58	0.00	0.00	1,080.00
5160	Miscellaneous	1,268.18	0.00	0.00	0.00	0.00	0.00	1,268.18
5170	Annual Meeting Expense	2,750.68	0.00	0.00	14,407.64	0.00	0.00	17,158.32
5175	Silent Auction Expense	150.00	0.00	0.00	0.00	0.00	0.00	150.00
5180	Nat'l Victim Rights Week Exp.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5185	Other Training Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5190	Office & Program Supplies	626.64	1,818.11	871.82	705.22	0.00	0.00	4,021.79
6000	Telephone Expense	0.00	3,120.41	0.00	0.00	0.00	0.00	3,120.41
6010	Travel & Training Expenses	5,845.64	2,102.70	0.00	6,175.77	0.00	0.00	14,124.11
6020	Bank Service Charges	33.00	112.00	272.00	0.00	0.00	0.00	417.00
6030	Aplos Software Expense	45.00	90.00	540.00	0.00	0.00	0.00	675.00
	<b>Total Other Expenses</b>	<b>19,784.24</b>	<b>47,431.37</b>	<b>6,289.28</b>	<b>30,079.71</b>	<b>0.00</b>	<b>0.00</b>	<b>105,584.60</b>
	<b>Total Expense</b>	<b>50,369.00</b>	<b>184,307.30</b>	<b>45,397.63</b>	<b>97,643.31</b>	<b>0.00</b>	<b>0.00</b>	<b>377,717.24</b>
	<b>Net Income (Loss)</b>	<b>312,880.55</b>	<b>-184,307.30</b>	<b>-45,397.63</b>	<b>-97,643.31</b>	<b>4,750.00</b>	<b>0.00</b>	<b>-7,717.69</b>

[illegible]