

**American Radio Relay League  
2022 REFORECAST PACKAGE**

**BOARD CONFIDENTIAL**

**AMERICAN RADIO RELAY LEAGUE, INC.**  
**SUMMARY**  
**2022 Plan Reforecast**

	2021 Actual	2022 Plan	2022 Plan (Reforecast)	Reforecast Change
REVENUES	\$13,261,766	\$13,801,000	\$13,617,000	(\$184,000)
EXPENSES	<u>11,004,395</u>	<u>11,757,000</u>	<u>11,759,000</u>	<u>2,000</u>
NET AVAILABLE INCOME	2,257,370	2,044,000	1,858,000	(186,000)
MEMBER PROGRAM EXPENDITURES	<u>3,566,566</u>	<u>4,668,000</u>	<u>4,302,000</u>	<u>(366,000)</u>
SUB-TOTAL	(1,309,196)	(2,624,000)	(2,444,000)	180,000
CONTRIBUTIONS	<u>1,317,381</u>	<u>1,148,000</u>	<u>1,190,000</u>	<u>42,000</u>
INCOME FROM OPERATIONS	8,185	(1,476,000)	(1,254,000)	222,000
GAIN/(LOSS) ON INVESTMENT	724,233	0	0	0
PAYCHECK PROTECTION PROGRAM LOAN FORGIVENESS	1,055,789	0	0	0
EMPLOYEE RETENTION TAX CREDIT	330,000	0	0	0
COVID FFCRA REIMBURSEMENT	<u>2,929</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET EXCESS (DEFICIT)	<u><u>\$2,121,135</u></u>	<u><u>(\$1,476,000)</u></u>	<u><u>(\$1,254,000)</u></u>	<u><u>\$222,000</u></u>

**AMERICAN RADIO RELAY LEAGUE, INC.**  
**INCOME**  
**2022 Plan Reforecast**

	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>Reforecast</b>
	<b>Actual</b>	<b>Plan</b>	<b>Plan</b>	<b>Change</b>
			<b>(Reforecast)</b>	
<b><u>REVENUES</u></b>	<b><u>\$14,650,483</u></b>	<b><u>\$13,801,000</u></b>	<b><u>\$13,617,000</u></b>	<b><u>(\$184,000)</u></b>
Product Sales	3,353,357	3,518,000	3,477,000	(41,000)
Advertising	1,617,420	1,720,000	1,693,000	(27,000)
Membership Dues	6,724,699	7,007,000	6,979,000	(28,000)
QST and Magazines	176,303	156,000	136,000	(20,000)
Program Fees	906,630	945,000	927,000	(18,000)
Interest/Dividends	388,362	350,000	300,000	(50,000)
Other	1,483,712	105,000	105,000	0
<b><u>EXPENSES</u></b>	<b><u>\$11,004,395</u></b>	<b><u>\$11,757,000</u></b>	<b><u>\$11,759,000</u></b>	<b><u>\$2,000</u></b>
Product Sales	2,698,242	2,801,000	2,908,000	107,000
QST and Magazines	2,403,988	2,453,000	2,548,000	95,000
New Media Outreach	5,869	11,000	11,000	0
Advertising	99,587	101,000	97,000	(4,000)
Membership Dues	943,016	1,145,000	1,113,000	(32,000)
Investment Expenses	5,548	99,000	64,000	(35,000)
Support:	<b><u>\$4,848,146</u></b>	<b><u>\$5,146,000</u></b>	<b><u>\$5,018,000</u></b>	<b><u>(\$127,000)</u></b>
Executive	761,333	865,000	853,000	(12,000)
Development/Fundraising	377,614	542,000	495,000	(47,000)
Controller	1,080,351	1,206,000	1,232,000	26,000
Information Technology	1,499,152	1,806,000	1,624,000	(182,000)
Administrative Services	233,183	238,000	236,000	(2,000)
Human Resources	303,419	154,000	188,000	34,000
Change in Payroll Accrual	29,000	(242,000)	(242,000)	0
Building	564,094	577,000	632,000	55,000
<b><u>NET AVAILABLE INCOME</u></b>	<b><u>\$3,646,088</u></b>	<b><u>\$2,044,000</u></b>	<b><u>\$1,858,000</u></b>	<b><u>(\$186,000)</u></b>
Product Sales	655,115	716,000	568,000	(148,000)
New Media Outreach	(5,869)	(11,000)	(11,000)	0
Advertising	1,517,834	1,619,000	1,596,000	(23,000)
Membership Dues	5,781,683	5,862,000	5,866,000	4,000
QST and Magazines	(2,227,684)	(2,297,000)	(2,412,000)	(115,000)
Program Fees	906,630	945,000	927,000	(18,000)
Investment Income	382,813	251,000	236,000	(15,000)
Other and Support	(3,364,434)	(5,041,000)	(4,913,000)	128,000

**AMERICAN RADIO RELAY LEAGUE, INC.**  
**SPENDING**  
**2022 Plan Reforecast**

	2021 Actual	2022 Plan	2022 Plan (Reforecast)	Reforecast Change
<b><u>MEMBER PROGRAM</u></b>				
<b><u>EXPENDITURES</u></b>	<b><u>\$3,566,566</u></b>	<b><u>\$4,668,000</u></b>	<b><u>\$4,302,000</u></b>	<b><u>(\$366,000)</u></b>
<b>Advocacy</b>	<b><u>\$617,184</u></b>	<b><u>\$1,226,000</u></b>	<b><u>\$899,000</u></b>	<b><u>(\$326,000)</u></b>
Washington	420,669	858,000	686,000	(172,000)
International/IARU	26,675	155,000	72,000	(83,000)
Communications	50,371	170,000	99,000	(71,000)
Outreach through Discovery	681	13,000	13,000	0
Regulatory Affairs	118,788	29,000	29,000	0
<b>Field Services and Radiosport</b>	<b><u>\$1,555,462</u></b>	<b><u>\$1,708,000</u></b>	<b><u>\$1,678,000</u></b>	<b><u>(\$30,000)</u></b>
Administration	149,392	156,000	154,000	(2,000)
Contest	108,406	112,000	112,000	0
Awards	486,984	453,000	468,000	15,000
QSL Bureau	47,515	56,000	55,000	(1,000)
W1AW	195,060	187,000	187,000	0
Field Services	227,616	312,000	320,000	8,000
Emergency Management	259,925	312,000	262,000	(50,000)
Section Expenses	80,562	119,000	119,000	0
<b>Educational Programs</b>	<b><u>\$394,163</u></b>	<b><u>\$487,000</u></b>	<b><u>\$492,000</u></b>	<b><u>\$5,000</u></b>
Education & Learning	349,104	325,000	326,000	1,000
Education & Technology	45,059	162,000	166,000	4,000
<b>VEC</b>	<b><u>\$414,233</u></b>	<b><u>\$392,000</u></b>	<b><u>\$411,000</u></b>	<b><u>\$19,000</u></b>
<b>LAB</b>	<b><u>\$389,199</u></b>	<b><u>\$441,000</u></b>	<b><u>\$407,000</u></b>	<b><u>(\$34,000)</u></b>
<b>Governance</b>	<b><u>\$196,325</u></b>	<b><u>\$415,000</u></b>	<b><u>\$415,000</u></b>	<b><u>\$0</u></b>
Divisions	65,621	134,000	134,000	0
Officers	11,512	32,000	32,000	0
Board Meetings	78,856	156,000	156,000	0
Committees	40,336	93,000	93,000	0

**AMERICAN RADIO RELAY LEAGUE, INC.**  
**CONTRIBUTIONS / INVESTMENT ACTIVITY**  
**2022 Plan Reforecast**

	2021 Actual	2022 Plan	2022 Plan (Reforecast)	Reforecast Change
<b><u>CONTRIBUTIONS AND SUPPORT</u></b>	<b><u>\$1,317,381</u></b>	<b><u>\$1,148,000</u></b>	<b><u>\$1,190,000</u></b>	<b><u>\$42,000</u></b>
<b>Unrestricted</b>	<b><u>\$699,898</u></b>	<b><u>\$535,000</u></b>	<b><u>\$572,000</u></b>	<b><u>\$37,000</u></b>
Diamond Club	439,607	390,000	390,000	0
Miscellaneous	260,292	145,000	182,000	37,000
<b>Donor-Restricted: "Uses"</b>	<b><u>\$617,482</u></b>	<b><u>\$612,000</u></b>	<b><u>\$618,000</u></b>	<b><u>\$5,000</u></b>
<u>Capital Campaign Earnings</u>	<u>\$206,734</u>	<u>\$62,000</u>	<u>\$62,000</u>	<u>\$0</u>
<u>David Bell Endow Earnings</u>	<u>\$10,084</u>	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$0</u>
<u>Defense</u>	<u>\$301,412</u>	<u>\$285,000</u>	<u>\$285,000</u>	<u>\$0</u>
Program	264,381	248,000	248,000	0
Fundraising	37,031	37,000	37,000	0
<u>Education &amp; Technology</u>	<u>\$65,194</u>	<u>\$180,000</u>	<u>\$185,000</u>	<u>\$5,000</u>
Program	45,059	162,000	166,000	5,000
Fundraising	20,135	19,000	19,000	0
<u>Legislative Issues Advocacy</u>	<u>\$1,719</u>	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$0</u>
Program	1,719	1,000	1,000	0
Fundraising	0	0	0	0
<u>Legal Research &amp; Resource</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Lab Fund</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Collegiate Amateur Radio</u>	<u>\$0</u>	<u>\$4,000</u>	<u>\$4,000</u>	<u>\$0</u>
<u>Preservation of Artifacts</u>	<u>\$0</u>	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$0</u>
<u>DX Log Archive</u>	<u>\$4,200</u>	<u>\$4,000</u>	<u>\$4,000</u>	<u>\$0</u>
<u>W1AW</u>	<u>\$20,517</u>	<u>\$30,000</u>	<u>\$30,000</u>	<u>\$0</u>
<u>Ham Aid</u>	<u>\$0</u>	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$0</u>
<u>ARDF</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>E. Smith Earnings</u>	<u>\$0</u>	<u>\$40,000</u>	<u>\$40,000</u>	<u>\$0</u>
<u>Colvin Award</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Hiram Percy Maxim Award</u>	<u>\$1,500</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Fred Fish Award</u>	<u>\$3,730</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>LoTW Awards Fund</u>	<u>\$2,392</u>	<u>\$2,000</u>	<u>\$2,000</u>	<u>\$0</u>
<b><u>GAIN/(LOSS) ON SALE OF INVESTMENTS</u></b>	<b><u>\$724,233</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

**American Radio Relay League  
Detailed Income Statement  
2022 Plan Reforecast**

	2021 Actual	2022 Plan	2022 Plan (Reforecast)	Reforecast Change
<b>SUMMARY</b>				
<b>REVENUES</b>				
PUBLICATIONS & PRODUCTS	\$3,353,357	\$3,518,000	\$3,477,000	(\$41,000)
ADVERTISING	1,617,420	1,720,000	1,693,000	(27,000)
DUES & SUBSCRIPTIONS	6,901,003	7,163,000	7,115,000	(48,000)
PROGRAM & SERVICE FEES	906,630	945,000	927,000	(18,000)
INVESTMENT INCOME	1,112,594	350,000	300,000	(50,000)
CONTRIBUTIONS & SUPPORT	1,317,381	1,148,000	1,190,000	42,000
OTHER	94,994	105,000	105,000	0
<b>TOTAL REVENUES</b>	<b>15,303,379</b>	<b>14,949,000</b>	<b>14,807,000</b>	<b>(142,000)</b>
<b>DIRECT COSTS</b>				
PUBLICATIONS & PRODUCTS	1,442,670	1,416,000	1,562,000	146,000
MEMBERSHIP & SUBS	1,892,826	1,830,000	1,955,000	125,000
<b>TOTAL DIRECT COSTS</b>	<b>3,335,495</b>	<b>3,246,000</b>	<b>3,518,000</b>	<b>271,000</b>
<b>ADMINISTRATIVE EXPENSES</b>				
HEADQUARTERS	10,958,579	12,645,000	12,009,000	(636,000)
BOARD OF DIRECTORS, OFFICERS & COMMITTEES	196,325	415,000	415,000	0
SECTION LEVEL	80,562	119,000	119,000	0
<b>TOTAL ADMIN EXPENSES</b>	<b>11,235,466</b>	<b>13,179,000</b>	<b>12,543,000</b>	<b>(636,000)</b>
<b>TOTAL EXPENSES</b>	<b>14,570,961</b>	<b>16,425,000</b>	<b>16,061,000</b>	<b>(364,000)</b>
<b>NET EXCESS (DEFICIT) FROM OPERATIONS</b>	<b>732,417</b>	<b>(1,476,000)</b>	<b>(1,254,000)</b>	<b>222,000</b>
<b>PAYCHECK PROTECTION PROGRAM LOAN FORGIVENESS</b>	1,055,789	0	0	0
<b>EMPLOYEE RETENTION TAX CREDIT COVID FFCRA REIMBURSEMENT</b>	330,000 2,929	0 0	0 0	0 0
<b>NET EXCESS (DEFICIT)</b>	<b>\$2,121,135</b>	<b>(\$1,476,000)</b>	<b>(\$1,254,000)</b>	<b>\$222,000</b>

**American Radio Relay League  
Detailed Income Statement  
2022 Plan Reforecast**

	2021 Actual	2022 Plan	2022 Plan (Reforecast)	Reforecast Change
<b>REVENUES:</b>				
<b>PUBLICATION AND PRODUCT SALES:</b>				
ARRL Handbook	\$446,451	\$872,000	\$901,000	\$29,000
Repeater Directory	117,588	122,000	102,000	(20,000)
Ham Radio License Manual	551,738	519,000	519,000	0
Training Aids	485,249	347,000	347,000	0
Non-ARRL Publications	165,768	96,000	206,000	110,000
Royalty Items	197,331	195,000	129,000	(66,000)
Other Books	581,123	650,000	575,000	(75,000)
RSGB	11,592	12,000	8,000	(4,000)
Other Pubs/Product Sales	6,680	0	0	0
Membership Supplies	296,871	260,000	250,000	(10,000)
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	2,860,391	3,072,000	3,036,000	(37,000)
Apparel Commissions	0	1,000	1,000	0
e-Book Royalties	70,987	48,000	48,000	0
Other Products: Publishing Rights	10	0	0	0
On-line Courses	0	0	0	0
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	70,997	49,000	49,000	0
Postage/Handling Fees	465,069	437,000	432,000	(5,000)
Amazon Freight & Damager Disc.	(24,569)	(24,000)	(24,000)	0
Sales Returns and Allow.	(18,532)	(16,000)	(16,000)	0
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<b>TOTAL PUBLICATION &amp; PRODUCT SALES</b>	<b>\$3,353,357</b>	<b>\$3,518,000</b>	<b>\$3,477,000</b>	<b>(\$41,000)</b>
<b>ADVERTISING:</b>				
QST	1,370,092	1,414,000	1,394,000	(20,000)
Electronic Advertising	40,979	46,000	46,000	0
OTA Advertising	15,081	18,000	18,000	0
Ham Ads	9,103	11,000	11,000	0
QEX	6,000	6,000	6,000	0
NCJ	12,588	11,000	11,000	0
WEB Banners	62,598	61,000	61,000	0
LoTW Banner Ads	18,300	18,000	18,000	0
Podcast Advertising	12,000	12,000	6,000	(6,000)
All Other Advertising	70,680	122,000	122,000	0
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<b>TOTAL ADVERTISING</b>	<b>\$1,617,420</b>	<b>\$1,720,000</b>	<b>\$1,693,000</b>	<b>(\$27,000)</b>

**American Radio Relay League  
Detailed Income Statement  
2022 Plan Reforecast**

	2021 Actual	2022 Plan	2022 Plan (Reforecast)	Reforecast Change
<b>MEMBERSHIP DUES AND SUBSCRIPTIONS:</b>				
Term Membership Dues	\$6,251,235	\$6,535,000	\$6,342,000	(\$193,000)
Life Membership Dues	473,465	471,000	637,000	166,000
QST: Dealer	4,987	5,000	5,000	0
QEX Subscriptions	132,192	117,000	102,000	(15,000)
NCJ Subscriptions	38,083	34,000	29,000	(5,000)
OTA Subscriptions	1,042	0	0	0
<b>TOTAL DUES &amp; SUBSCRIPTIONS</b>	<b>\$6,901,003</b>	<b>\$7,163,000</b>	<b>\$7,115,000</b>	<b>(\$48,000)</b>
<b>PROGRAMS &amp; SERVICE FEES:</b>				
QSL Bureau Service	16,602	17,000	17,000	0
DXCC Fees and Receipts	463,426	467,000	517,000	50,000
W1AW Cert Fees	1,410	0	0	0
CQ Awards	50,514	50,000	41,000	(9,000)
Contest Fees	9,550	13,000	13,000	0
Lab Fees	0	0	0	0
Volunteer Exam Fees	363,067	398,000	338,000	(60,000)
VEC Certificate Fees	0	0	0	0
IARP Fees	285	0	0	0
Non-Member FCC changes	1,776	2,000	2,000	0
<b>TOTAL FEES</b>	<b>\$906,630</b>	<b>\$945,000</b>	<b>\$927,000</b>	<b>(\$18,000)</b>
<b>INVESTMENT INCOME:</b>				
Interest/Dividend Income	388,362	350,000	300,000	(50,000)
Gain/(Loss) from Sale of Investments	724,233	0	0	0
<b>TOTAL INVESTMENT INCOME</b>	<b>\$1,112,594</b>	<b>\$350,000</b>	<b>\$300,000</b>	<b>(\$50,000)</b>



**American Radio Relay League  
Detailed Income Statement  
2022 Plan Reforecast**

	2021 Actual	2022 Plan	2022 Plan (Reforecast)	Reforecast Change
<b>CONTRIBUTIONS &amp; SUPPORT:</b>				
Contributions - Unrestricted	\$260,292	\$145,000	\$182,000	\$37,000
Contributions - Diamond Club	439,607	390,000	390,000	0
Contributions -Member Loyalty	0		0	0
Contributions - Restricted	617,482	613,000	618,000	5,000
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<b>TOTAL CONTRIBUTIONS &amp; SUPPORT</b>	<b>\$1,317,381</b>	<b>\$1,148,000</b>	<b>\$1,190,000</b>	<b>\$42,000</b>
<b>OTHER REVENUES:</b>				
Royalties	919	1,000	1,000	0
Insurance Commission	21,221	23,000	23,000	0
Affinity Insurance Royalty	5,278	0	0	0
Gain/(Loss) from Sale of Assets	(3,896)	0	0	0
Auction Revenue	25,767	15,000	15,000	0
Misc. Other Income	45,704	66,000	66,000	0
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<b>TOTAL OTHER REVENUES</b>	<b>\$94,994</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>\$0</b>
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**American Radio Relay League  
Detailed Income Statement  
2022 Plan Reforecast**

	2021 Actual	2022 Plan	2022 Plan (Reforecast)	Reforecast Change
<b>DIRECT COSTS:</b>				
<b>DIRECT COSTS OF PUBLICATIONS &amp; PRODUCTS:</b>				
ARRL Handbook	\$149,475	\$319,000	\$332,000	\$13,000
Repeater Directory	30,969	26,000	27,000	1,000
Ham Radio License Manual	72,420	76,000	76,000	0
Training Aids	88,328	46,000	46,000	0
Non-ARRL Publications	112,405	61,000	131,000	70,000
Royalty Items	62,005	28,000	36,000	8,000
Other Books	136,079	114,000	109,000	(5,000)
RSGB	8,536	7,000	5,000	(2,000)
Other Pubs/Product COGS	4,147	0	0	0
Membership Supplies	148,762	117,000	122,000	5,000
e-Book Expenses	400	5,000	5,000	0
Publications Forwarding Expense	539,055	519,000	579,000	60,000
Advertising/Promotion Expense	3,050	32,000	42,000	10,000
In-House Pub Use	63,039	48,000	33,000	(15,000)
Obsolete Inventory	24,000	18,000	18,000	0
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<b>TOTAL DIRECT PUBLICATION &amp; PRODUCT SALES</b>	<b>\$1,442,670</b>	<b>\$1,416,000</b>	<b>\$1,562,000</b>	<b>\$146,000</b>

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Detailed Income Statement  
2022 Plan Reforecast**

	2021 Actual	2022 Plan	2022 Plan (Reforecast)	Reforecast Change
<b>DIRECT COSTS OF MEMBERSHIPS AND SUBSCRIPTIONS:</b>				
QST Publication Expense	\$721,699	\$720,000	\$800,000	\$80,000
QST Insertion Costs	26,849	0	30,000	30,000
QST Forwarding Expense	820,537	802,000	817,000	15,000
QST Electronic Production Exp.	6,049	6,000	6,000	0
On The Air Production Expense	102,483	101,000	110,000	9,000
On The Air Forwarding Expense	67,885	62,000	62,000	0
On The Air Electronic Prod. Exp.	6,049	6,000	6,000	0
On the Air Promotional Costs	0	0	0	0
QEX Publication Expense	67,568	51,000	42,000	(9,000)
QEX Electronic Production Costs	6,049	6,000	6,000	0
QEX Forwarding Expense	27,120	25,000	25,000	0
NCJ Publication Expense	12,749	20,000	20,000	0
NCJ Electronic Production Costs	6,049	6,000	6,000	0
NCJ Forwarding Expense	15,610	14,000	14,000	0
Podcast Expense	6,129	11,000	11,000	0
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<b>TOTAL DIRECT MEMBERSHIP &amp; SUBSCRIPTION COSTS</b>	<b>\$1,892,826</b>	<b>\$1,830,000</b>	<b>\$1,955,000</b>	<b>\$125,000</b>

**American Radio Relay League  
Detailed Income Statement  
2022 Plan Reforecast**

	2021 Actual	2022 Plan	2022 Plan Plan (Reforecast)	Reforecast Change
<b>HEADQUARTERS OPERATIONS:</b>				
Salaries Regular	\$5,545,695	\$6,227,000	\$5,736,000	(\$491,000)
Salaries Overtime	33,409	3,000	11,000	8,000
Commissions and Bonuses	10,000	0	0	0
Employee Recognition /Awards	11,928	12,000	17,000	5,000
Employee Benefits	1,584,738	1,663,000	1,425,000	(238,000)
Employee Education/Training	3,932	0	0	0
Recruiting Advertising	35,052	2,000	7,000	5,000
Employee Relocation	9,553	15,000	15,000	0
Legal and Professional	244,626	311,000	311,000	0
Accounting/Audit Fees	46,320	46,000	46,000	0
Other Consultants	616,976	747,000	773,000	26,000
Education Grants	80,417	62,000	62,000	0
Promotional Materials	1,992	33,000	33,000	0
Donor Recognition	52,104	50,000	79,000	29,000
Office Supplies	37,303	31,000	33,000	2,000
Stationery/Printing/Forms	177,367	283,000	280,000	(3,000)
Exhibit Expense	12,437	92,000	97,000	5,000
Expensed Equipment/Furniture	33,066	40,000	43,000	3,000
Computer Supplies	11,472	12,000	12,000	0
Purchased Software Packages	461	0	0	0
Telephone	36,459	16,000	48,000	32,000
Internet/ISP/Electronic Mail	27,126	40,000	40,000	0
ARRL.net	28,900	38,000	38,000	0
Postage	421,384	450,000	450,000	0
Software License Agreements	250,737	226,000	251,000	0
Web Services	73,341	84,000	84,000	0
Software Maintenance	42,670	30,000	30,000	0
Cloud Storage	23,421	41,000	36,000	(5,000)
Video License Agreements	4,200	25,000	25,000	0
Maintenance of Equipment	91,121	96,000	144,000	48,000
Rent/Leased - Equipment	4,916	5,000	5,000	0
Rent/Leased - Warehouse	55,420	55,000	55,000	0
Vehicle Expenses	561	1,000	1,000	0

**American Radio Relay League  
Detailed Income Statement  
2022 Plan Reforecast**

	2021 Actual	2022 Plan	2022 Plan (Reforecast)	Reforecast Change
Dues and Subscriptions	\$41,938	\$36,000	\$27,000	(\$9,000)
IARU Dues	19,441	38,000	0	(38,000)
Business Travel	27,974	203,000	203,000	0
Overseas Travel	2,554	139,000	99,000	(40,000)
Member Contact Travel	4,616	30,000	16,000	(14,000)
Program Travel	2,510	69,000	69,000	0
Utilities	126,822	125,000	125,000	0
Insurance	112,918	152,000	152,000	0
Property Taxes	145,292	138,000	141,000	3,000
Building Maintenance	135,975	146,000	146,000	0
Overseas QSL Service	13,172	10,000	10,000	0
Awards Expense	61,930	51,000	56,000	5,000
CQ Expense	15,269	15,000	12,000	(3,000)
W1AW Station Expense	9,746	3,000	3,000	0
Product Review Expense	13,958	12,000	12,000	0
Lab Expense	6,255	6,000	6,000	0
Payroll Processing	8,280	9,000	9,000	0
Bank Service Charges	18,916	12,000	17,000	5,000
Sales Tax Processing Fees	2,159	11,000	6,000	(5,000)
Credit Card Fees	315,524	325,000	345,000	20,000
Credit and Collections	353	0	0	0
Bad Debt Expense	3,000	3,000	2,000	(1,000)
Other Taxes and Permits	11,083	2,000	3,000	1,000
Depreciation and Amortization	249,397	376,000	363,000	(13,000)
Software Impairment	0		0	0
Miscellaneous	395	0	0	0
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<b>TOTAL HEADQUARTERS OPERATIONAL EXPENSES</b>	<b>\$10,958,579</b>	<b>\$12,645,000</b>	<b>\$12,009,000</b>	<b>(\$636,000)</b>

**American Radio Relay League  
Detailed Income Statement  
2022 Plan Reforecast**

	2021 Actual	2022 Plan	2022 Plan (Reforecast)	Reforecast Change
<b>BOARD of DIRECTORS, OFFICERS &amp; COMMITTEES:</b>				
Divisions	\$65,621	\$134,000	\$134,000	\$0
President and Officers	11,512	32,000	32,000	0
BOD Meetings	78,856	156,000	156,000	0
Committees	40,336	93,000	93,000	0
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	196,325	415,000	415,000	0
Section Level Administrative Exp.	80,562	119,000	119,000	0
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<b>TOTAL BOARD of DIRECTORS, OFFICERS &amp; COMMITTEES:</b>	<b>\$276,887</b>	<b>\$534,000</b>	<b>\$534,000</b>	<b>\$0</b>