

Mecklenburg County Bar Profit & Loss Budget vs. Actual

July 2019 through January 2020	Budget	\$ Over Budget
Ordinary Income/Expense		
Income		
Bar Leadership Institute		
5005 · Dinner Sponsorship	0.00	3,250.00
5000 · Graduation Sponsorship	100.00	500.00
5010 · Dinner Tickets \$	6,950.00	4,950.00
5030 · Grant Income	0.00	4,000.00
5040 · Tuition	18,100.00	14,800.00
Total Bar Leadership Institute	25,150.00	27,500.00
5050 · CLE		
5060 · Live CLEs	134,528.00	
5080 · Online CLE Income	11,421.40	
5090 · Replays	73,600.75	
5110 · CLE Pass	14,965.00	
5120 · CLE Sponsorship	5,750.00	
5121 · CLE Lunches	140.00	
5050 · CLE - Other	0.00	400,000.00
Total 5050 · CLE	240,405.15	400,000.00
Events		
5122 · Diversity Day	0.00	3,000.00
5130 · Annual Meeting	280.00	1,500.00
5140 · Board Holiday Lunch	1,140.00	1,500.00
5150 · Holiday Party	892.52	7,000.00
5160 · Law Day	1,350.00	16,500.00
5170 · Luncheon Series	170.00	3,000.00
5180 · Swearing In	5,000.00	10,000.00
5190 · Sponsorship/Advertising	22,346.00	42,000.00
Total Events	31,178.52	84,500.00
5200 · Interest Income	10,357.64	28,000.00
Lawyer Referral Service		
5220 · Client Fees	1,425.00	
5230 · Commissions	6,753.65	
5240 · Panel Member Dues	10,002.95	
Lawyer Referral Service - Other	0.00	30,000.00
Total Lawyer Referral Service	18,181.60	30,000.00
Legal Directory		
5260 · Areas of Concentration	15,850.00	22,000.00
5270 · Sale of Directories	260.00	2,000.00
Total Legal Directory	16,110.00	24,000.00
Meck Bar Foundation		
5280 · Allocation	4,054.50	8,109.00
5290 · Development & Support	0.00	55,250.00
5300 · General Administrative	48,200.00	96,400.00
Total Meck Bar Foundation	52,254.50	159,759.00

Mecklenburg County Bar Profit & Loss Budget vs. Actual

	July 2019 through January 2020	Budget	\$ Over Budget
Membership Dues/Access Card			
Membership Dues			
Current Year			
5305 - Current Year Dues	1,161,655.00		
5315 - Current Year Late	3,605.00		
Total Current Year	<u>1,165,260.00</u>		
Prior Year			
5350 - Prior Year Dues	19,130.00		
5360 - Prior Year Late Fee	1,470.00		
Total Prior Year	<u>20,600.00</u>		
Total Membership Dues	<u>1,185,860.00</u>		
Access Card			
5370 - Access Card New	6,245.00	8,000.00	-1,755.00
5380 - Access Renewal	15,615.00	17,000.00	-1,385.00
Total Access Card	<u>21,860.00</u>	<u>25,000.00</u>	<u>-3,140.00</u>
Membership Dues/Access Card	<u>0.00</u>	<u>1,234,075.00</u>	<u>-1,234,075.00</u>
Total Membership Dues/Access Card	<u>1,207,720.00</u>	<u>1,259,075.00</u>	<u>-51,355.00</u>
Other Income			
5421 - Nord VPN	583.25		
5390 - Diversity Occupancy Incc	16,086.56	27,577.00	-11,490.44
5400 - Diversity Support Income	11,258.31	19,300.00	-8,041.69
5422 - Facility Use Fee	4,225.00	10,000.00	-5,775.00
5410 - Mailing List	500.00	750.00	-250.00
5420 - Miscellaneous Income	25.00	1,000.00	-975.00
Total Other Income	<u>32,678.12</u>	<u>58,627.00</u>	<u>-25,948.88</u>
Sections Income			
5450 - Yr. End Balance Transfer	-1,458.06	12,000.00	-13,458.06
5460 - Annual Admin fee/dues	14,540.40	15,000.00	-459.60
Total Sections Income	<u>13,082.34</u>	<u>27,000.00</u>	<u>-13,917.66</u>
5550 - Transfer from Operating Res	0.00	90,007.00	-90,007.00
Total Income	<u>1,647,117.87</u>	<u>2,188,468.00</u>	<u>-541,350.13</u>
Gross Profit	<u>1,647,117.87</u>	<u>2,188,468.00</u>	<u>-541,350.13</u>
Expense			
6000 - Auditor Fees	4,000.00	4,000.00	0.00
6010 - Automation Expense			
6012 - AV Support	6,762.00	15,271.00	-8,509.00
6014 - Website Support	19,605.51	39,000.00	-19,394.49
6030 - Software Upgrades	6,413.95	11,000.00	-4,586.05
6040 - Software/Hardware & Sup	1,760.88		
Total 6010 - Automation Expense	<u>34,542.34</u>	<u>65,271.00</u>	<u>-30,728.66</u>
Bar Leadership Inst.			
6070 - Committee meeting exper	0.00	100.00	-100.00
6080 - Facilitator	4,500.00	15,000.00	-10,500.00
6090 - Graduation Event	0.00	1,200.00	-1,200.00

Mecklenburg County Bar Profit & Loss Budget vs. Actual

	July 2019 through January 2020	Budget	\$ Over Budget
6100 · Kick-off Dinner	2,928.00	7,300.00	-4,372.00
6110 · Misc. Expenses	0.00	100.00	-100.00
6120 · NCSB Fees	0.00	1,000.00	-1,000.00
6130 · Session Dinners	0.00	1,500.00	-1,500.00
6150 · Weekend Retreat	1,400.00	5,300.00	-3,900.00
Total Bar Leadership Inst.	<u>8,828.00</u>	<u>31,500.00</u>	<u>-22,672.00</u>
Board/Committee Expenses			
6160 · D & O Insurance	3,978.00	4,000.00	-22.00
6170 · Linking Lawyers	0.00	850.00	-850.00
6180 · Meeting/Committee Expe	2,940.27	4,800.00	-1,859.73
6190 · Orientation	495.17	750.00	-254.83
Total Board/Committee Expenses	<u>7,413.44</u>	<u>10,400.00</u>	<u>-2,986.56</u>
6200 · Capital Expense	1,029.98	8,000.00	-6,970.02
CLE Direct Costs			
6210 · Catering	12,188.27	30,000.00	-17,811.73
6220 · Dues/Memberships	0.00	600.00	-600.00
6230 · Facility rental	3,315.00	16,000.00	-12,685.00
6240 · Merchant Card Fees	2,485.52	10,000.00	-7,514.48
6250 · Misc.	370.34	750.00	-379.66
6260 · NCSB Fees	16,080.79	35,000.00	-18,919.21
6270 · On-line Provider Fees	6,344.10	9,500.00	-3,155.90
6290 · Printing - marketing	9,701.23	5,000.00	4,701.23
6300 · Speaker expenses	5,206.94	7,500.00	-2,293.06
6310 · Travel & meetings	2,312.42	6,500.00	-4,187.58
6320 · Videotaping	509.29	7,500.00	-6,990.71
Total CLE Direct Costs	<u>58,513.90</u>	<u>128,350.00</u>	<u>-69,836.10</u>
6340 · Dues and Subscriptions	2,583.90	3,400.00	-816.10
Equipment Rent/Maint.			
6350 · Copiers	7,818.28	16,000.00	-8,181.72
6360 · Postal	862.35	1,200.00	-337.65
6370 · Water Cooler	143.70	1,800.00	-1,656.30
Total Equipment Rent/Maint.	<u>8,824.33</u>	<u>19,000.00</u>	<u>-10,175.67</u>
Events Expenses			
6415 · Lunch with a Lawyer	1,575.80	2,250.00	-674.20
6395 · Diversity Day	0.00	3,000.00	-3,000.00
6380 · Annual Meeting	0.00	12,000.00	-12,000.00
6390 · Board Holiday Lunch	1,072.41	1,500.00	-427.59
6400 · Holiday Party	501.49	7,500.00	-6,998.51
6410 · Law Day	25.00	14,500.00	-14,475.00
6420 · Luncheon Series	300.00	3,000.00	-2,700.00
6440 · Past President Lunch	713.00	660.00	53.00
6450 · Swearing In	5,659.44	12,500.00	-6,840.56
Total Events Expenses	<u>9,847.14</u>	<u>56,910.00</u>	<u>-47,062.86</u>
6460 · Exec./Pres. Discretionary	492.91	1,250.00	-757.09

Mecklenburg County Bar Profit & Loss Budget vs. Actual

	July 2019 through January 2020	Budget	\$ Over Budget
LRS Direct Costs			
6500 · Committee meeting expenses	290.44	400.00	-109.56
6510 · Marketing	1,506.30	2,000.00	-493.70
6520 · Meeting/Travel	0.00	1,500.00	-1,500.00
6530 · Misc.	0.00	200.00	-200.00
6540 · Reception	127.95	1,000.00	-872.05
Total LRS Direct Costs	1,924.69	5,100.00	-3,175.31
Member Mailings			
6558 · Miscellaneous Mailings	0.00	500.00	-500.00
6560 · Balloting	1,360.49	3,000.00	-1,639.51
6570 · Dues Mailing	1,022.97	5,000.00	-3,977.03
Total Member Mailings	2,383.46	8,500.00	-6,116.54
6580 · Memorial Contributions	300.00	500.00	-200.00
Merchant/Bank Fees			
6590 · Bank Fees	444.56	750.00	-305.44
6600 · Credit Card	19,481.86	18,000.00	1,481.86
Total Merchant/Bank Fees	19,926.42	18,750.00	1,176.42
6610 · Misc. Expenses	1,966.74	1,500.00	466.74
Occupancy			
6612 · Association Dues	0.00	3,000.00	-3,000.00
6614 · Grounds Maintenance	6,720.00	13,000.00	-6,280.00
6618 · Liability Insurance	0.00	1,235.00	-1,235.00
6620 · Maintenance (Cleaning)	18,684.88	32,014.00	-13,329.12
6630 · Maintenance (General)	6,585.58	8,000.00	-1,414.42
6640 · Office Lease	156,800.00	268,800.00	-112,000.00
6660 · Property/Business Insurance	3,900.40	8,000.00	-4,099.60
6670 · Repair/Replace Fund	5,833.11	10,000.00	-4,166.89
6680 · Telephone/Internet	9,892.14	20,000.00	-10,107.86
6690 · Utilities/Security	21,376.33	37,000.00	-15,623.67
6605 · Waste Disposal	1,324.53	2,258.00	-933.47
Total Occupancy	231,116.97	403,307.00	-172,190.03
Office/General Supplies			
6705 · Access Card	505.97	1,750.00	-1,244.03
6710 · General Office Supplies	5,360.27	8,600.00	-3,239.73
Total Office/General Supplies	5,866.24	10,350.00	-4,483.76
6720 · Postage	1,888.68	4,200.00	-2,311.32
6750 · Prof. Development/Staff Education	2,775.00	7,500.00	-4,725.00
6760 · Publications Expense			
6772 · Podcast Costs	1,200.00	3,780.00	-2,580.00
Legal Directory			
6780 · Postage/Distribution	0.00	2,000.00	-2,000.00
6790 · Printing	0.00	10,000.00	-10,000.00
Total Legal Directory	0.00	12,000.00	-12,000.00
Newsletter			

Mecklenburg County Bar Profit & Loss Budget vs. Actual

	July 2019 through January 2020	Budget	\$ Over Budget
6800 · Postage/Distribution	5,120.16	12,000.00	-6,879.84
6810 · Printing	8,892.13	15,000.00	-6,107.87
Total Newsletter	14,012.29	27,000.00	-12,987.71
6770 · Electronic Publications	21.00	600.00	-579.00
Total 6760 · Publications Expense	15,233.29	43,380.00	-28,146.71
6820 · Refreshments	198.39	1,400.00	-1,201.61
Staffing			
6920 · Bonuses	6,500.00	50,000.00	-43,500.00
6930 · Contract Labor	7,350.00	59,400.00	-52,050.00
6940 · FICA Expense	34,971.38	72,000.00	-37,028.62
6950 · Group Insurance	74,928.78	152,000.00	-77,071.22
6960 · HR/Recruitment	0.00	2,500.00	-2,500.00
6970 · Payroll service fee	2,074.27	3,200.00	-1,125.73
6980 · Salaries	467,149.00	946,000.00	-478,851.00
6990 · SEP IRA	0.00	52,000.00	-52,000.00
7000 · Unemployment tax	3,907.79	1,000.00	2,907.79
7010 · Workman's Comp Insuranc	598.80	1,800.00	-1,201.20
Total Staffing	597,480.02	1,339,900.00	-742,419.98
7020 · Travel/Meetings(Staff & Lds)	2,421.96	16,000.00	-13,578.04
Total Expense	1,019,557.80	2,188,468.00	-1,168,910.20
Net Ordinary Income	627,560.07	0.00	627,560.07
Net Income	627,560.07	0.00	627,560.07

Mecklenburg County Bar Profit & Loss Budget vs. Actual

July 2019 through January 2020
% of Budget

Ordinary Income/Expense

Income

Bar Leadership Institute

5005 · Dinner Sponsorship	0.0%
5000 · Graduation Sponsorship	20.0%
5010 · Dinner Tickets \$	140.4%
5030 · Grant Income	0.0%
5040 · Tuition	122.3%

Total Bar Leadership Institute	91.46%
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5050 · CLE

5060 · Live CLEs	
5080 · Online CLE Income	
5090 · Replays	
5110 · CLE Pass	
5120 · CLE Sponsorship	
5121 · CLE Lunches	
5050 · CLE - Other	0.0%

Total 5050 · CLE	60.1%
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Events

5122 · Diversity Day	0.0%
5130 · Annual Meeting	18.67%
5140 · Board Holiday Lunch	76.0%
5150 · Holiday Party	12.75%
5160 · Law Day	8.18%
5170 · Luncheon Series	5.67%
5180 · Swearing In	50.0%
5190 · Sponsorship/Advertising	53.21%

Total Events	36.9%
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5200 · Interest Income	36.99%
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Lawyer Referral Service

5220 · Client Fees	
5230 · Commissions	
5240 · Panel Member Dues	
Lawyer Referral Service - Other	0.0%

Total Lawyer Referral Service	60.61%
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Legal Directory

5260 · Areas of Concentration	72.05%
5270 · Sale of Directories	13.0%

Total Legal Directory	67.13%
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Meck Bar Foundation

5280 · Allocation	50.0%
5290 · Development & Support	0.0%
5300 · General Administrative	50.0%

Total Meck Bar Foundation	32.71%
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Mecklenburg County Bar Profit & Loss Budget vs. Actual

July 2019 through January 2020

Membership Dues/Access Card	
Membership Dues	
Current Year	
5305 - Current Year Dues	
5315 - Current Year Late	
Total Current Year	
Prior Year	
5350 - Prior Year Dues	
5360 - Prior Year Late Fees	
Total Prior Year	
Total Membership Dues	
Access Card	
5370 - Access Card New	78.06%
5380 - Access Renewal	91.85%
Total Access Card	87.44%
Membership Dues/Access Card	0.0%
Total Membership Dues/Access Card	95.92%
Other Income	
5421 - Nord VPN	
5390 - Diversity Occupancy Incc	58.33%
5400 - Diversity Support Income	58.33%
5422 - Facility Use Fee	42.25%
5410 - Mailing List	66.67%
5420 - Miscellaneous Income	2.5%
Total Other Income	55.74%
Sections Income	
5450 - Yr. End Balance Transfer	-12.15%
5460 - Annual Admin fee/dues	96.94%
Total Sections Income	48.45%
5550 - Transfer from Operating Res	0.0%
Total Income	75.26%
Gross Profit	75.26%
Expense	
6000 - Auditor Fees	100.0%
6010 - Automation Expense	
6012 - AV Support	44.28%
6014 - Website Support	50.27%
6030 - Software Upgrades	58.31%
6040 - Software/Hardware & Supp	52.92%
Total 6010 - Automation Expense	52.92%
Bar Leadership Inst.	
6070 - Committee meeting expel	0.0%
6080 - Facilitator	30.0%
6090 - Graduation Event	0.0%

Mecklenburg County Bar Profit & Loss Budget vs. Actual

July 2019 through January 2020

	% of Budget
6100 · Kick-off Dinner	40.11%
6110 · Misc. Expenses	0.0%
6120 · NCSB Fees	0.0%
6130 · Session Dinners	0.0%
6150 · Weekend Retreat	26.42%
Total Bar Leadership Inst.	28.03%
Board/Committee Expenses	
6160 · D & O Insurance	99.45%
6170 · Linking Lawyers	0.0%
6180 · Meeting/Committee Expe	61.26%
6190 · Orientation	66.02%
Total Board/Committee Expenses	71.28%
6200 · Capital Expense	12.88%
CLE Direct Costs	
6210 · Catering	40.63%
6220 · Dues/Memberships	0.0%
6230 · Facility rental	20.72%
6240 · Merchant Card Fees	24.86%
6250 · Misc.	49.38%
6260 · NCSB Fees	45.95%
6270 · On-line Provider Fees	66.78%
6290 · Printing - marketing	194.03%
6300 · Speaker expenses	69.43%
6310 · Travel & meetings	35.58%
6320 · Videotaping	6.79%
Total CLE Direct Costs	45.59%
6340 · Dues and Subscriptions	76.0%
Equipment Rent/Maint.	
6350 · Copiers	48.86%
6360 · Postal	71.86%
6370 · Water Cooler	7.98%
Total Equipment Rent/Maint.	46.44%
Events Expenses	
6415 · Lunch with a Lawyer	70.04%
6395 · Diversity Day	0.0%
6380 · Annual Meeting	0.0%
6390 · Board Holiday Lunch	71.49%
6400 · Holiday Party	6.69%
6410 · Law Day	0.17%
6420 · Luncheon Series	10.0%
6440 · Past President Lunch	108.03%
6450 · Swearing In	45.28%
Total Events Expenses	17.3%
6460 · Exec./Pres. Discretionary	39.43%

Mecklenburg County Bar Profit & Loss Budget vs. Actual

July 2019 through January 2020
% of Budget

LRS Direct Costs	
6500 · Committee meeting expenses	72.61%
6510 · Marketing	75.32%
6520 · Meeting/Travel	0.0%
6530 · Misc.	0.0%
6540 · Reception	12.8%
Total LRS Direct Costs	<u>37.74%</u>
Member Mailings	
6558 · Miscellaneous Mailings	0.0%
6560 · Balloting	45.35%
6570 · Dues Mailing	20.46%
Total Member Mailings	<u>28.04%</u>
6580 · Memorial Contributions	60.0%
Merchant/Bank Fees	
6590 · Bank Fees	59.28%
6600 · Credit Card	108.23%
Total Merchant/Bank Fees	<u>106.27%</u>
6610 · Misc. Expenses	131.12%
Occupancy	
6612 · Association Dues	0.0%
6614 · Grounds Maintenance	51.69%
6618 · Liability Insurance	0.0%
6620 · Maintenance (Cleaning)	58.37%
6630 · Maintenance (General)	82.32%
6640 · Office Lease	58.33%
6660 · Property/Business Insurance	48.76%
6670 · Repair/Replace Fund	58.33%
6680 · Telephone/Internet	49.46%
6690 · Utilities/Security	57.77%
6605 · Waste Disposal	58.66%
Total Occupancy	<u>57.31%</u>
Office/General Supplies	
6705 · Access Card	28.91%
6710 · General Office Supplies	62.33%
Total Office/General Supplies	<u>56.68%</u>
6720 · Postage	44.97%
6750 · Prof. Development/Staff Education	37.0%
6760 · Publications Expense	
6772 · Podcast Costs	31.75%
Legal Directory	
6780 · Postage/Distribution	0.0%
6790 · Printing	0.0%
Total Legal Directory	<u>0.0%</u>
Newsletter	

**Mecklenburg County Bar
 Profit & Loss Budget vs. Actual**

July 2019 through January 2020

	<u>% of Budget</u>
6800 · Postage/Distribution	42.67%
6810 · Printing	59.28%
Total Newsletter	51.9%
6770 · Electronic Publications	3.5%
Total 6760 · Publications Expense	35.12%
6820 · Refreshments	14.17%
Staffing	
6920 · Bonuses	13.0%
6930 · Contract Labor	12.37%
6940 · FICA Expense	48.57%
6950 · Group Insurance	49.3%
6960 · HR/Recruitment	0.0%
6970 · Payroll service fee	64.82%
6980 · Salaries	49.38%
6990 · SEP IRA	0.0%
7000 · Unemployment tax	390.78%
7010 · Workman's Comp Insurance	33.27%
Total Staffing	44.59%
7020 · Travel/Meetings(Staff & Lds)	15.14%
Total Expense	46.59%
Net Ordinary Income	100.0%
Net Income	100.0%