

FEDERAL MANAGERS ASSOCIATION
Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L
 October 2025 - September 2026

	Oct 2025			Nov 2025			Dec 2025			Jan 2026			Total		
	Actual	Budget	% of Budget	Actual	Budget	% of Budget									
Income															
300 Dues													0.00	0.00	
301 Chapter Dues	56,928.32	35,833.33	158.87%	37,515.50	35,833.33	104.69%	14,095.36	35,833.33	39.34%	58,971.75	35,833.33	164.57%	167,510.93	430,000.00	38.96%
302 Retirees	319.50	666.67	47.92%	532.50	666.67	79.87%	372.75	666.67	55.91%	674.50	666.67	101.17%	1,899.25	8,000.00	23.74%
305 Lifetime Dues		520.83	0.00%	250.00	520.83	48.00%	1,750.00	520.83	336.00%	250.00	520.83	48.00%	2,250.00	6,250.00	36.00%
Total 302 Retirees	\$ 319.50	\$ 1,187.50	26.91%	\$ 782.50	\$ 1,187.50	65.89%	\$ 2,122.75	\$ 1,187.50	178.76%	\$ 924.50	\$ 1,187.50	77.85%	\$ 4,149.25	\$ 14,250.00	29.12%
Total 301 Chapter Dues	\$ 57,247.82	\$ 37,020.83	154.64%	\$ 38,298.00	\$ 37,020.83	103.45%	\$ 16,218.11	\$ 37,020.83	43.81%	\$ 59,896.25	\$ 37,020.83	161.79%	\$ 171,660.18	\$ 444,250.00	38.64%
311 Members-at-Large	850.00	583.33	145.72%	1,125.00	583.33	192.86%	600.00	583.33	102.86%	300.00	583.33	51.43%	2,875.00	7,000.00	41.07%
312 Corporate		3,250.00	0.00%		3,250.00	0.00%		3,250.00	0.00%		3,250.00	0.00%	0.00	39,000.00	0.00%
Total 300 Dues	\$ 58,097.82	\$ 40,854.16	142.21%	\$ 39,423.00	\$ 40,854.16	96.50%	\$ 16,818.11	\$ 40,854.16	41.17%	\$ 60,196.25	\$ 40,854.16	147.34%	\$ 174,535.18	\$ 490,250.00	35.60%
331 Advertising Sales		291.67	0.00%		291.67	0.00%		291.67	0.00%		291.67	0.00%	0.00	3,500.00	0.00%
341 Interest		150.00	0.00%		150.00	0.00%		150.00	0.00%		150.00	0.00%	0.00	1,800.00	0.00%
351 Convention Fees		2,083.33	0.00%		2,083.33	0.00%		2,083.33	0.00%		2,083.33	0.00%	0.00	25,000.00	0.00%
35101 Seminar Only		45.83	0.00%		45.83	0.00%		45.83	0.00%		45.83	0.00%	0.00	550.00	0.00%
35102 Exhibitors/Sponsors		229.17	0.00%		229.17	0.00%		229.17	0.00%		229.17	0.00%	0.00	2,750.00	0.00%
35103 Special Events		666.67	0.00%		666.67	0.00%		666.67	0.00%		666.67	0.00%	0.00	8,000.00	0.00%
35104 Luncheon/Dinner Guest Tickets		12.50	0.00%		12.50	0.00%		12.50	0.00%		12.50	0.00%	0.00	150.00	0.00%
35105 Hospitality Monies		0.00			0.00			0.00			0.00		0.00	0.00	
Total 351 Convention Fees	\$ 0.00	\$ 3,037.50	0.00%	\$ 0.00	\$ 36,450.00	0.00%									
381 Magazine Subscriptions		2.50	0.00%		2.50	0.00%		2.50	0.00%		2.50	0.00%	0.00	30.00	0.00%
382 Membership Products		70.83	0.00%	124.00	70.83	175.07%	50.87	70.83	71.82%		70.83	0.00%	174.87	850.00	20.57%
38221 Membership Prod Stainless Tumb		0.00			0.00			0.00			0.00		0.00	0.00	
38223 Polos		0.00			0.00			0.00			0.00		0.00	0.00	
Total 382 Membership Products	\$ 0.00	\$ 70.83	0.00%	\$ 124.00	\$ 70.83	175.07%	\$ 50.87	\$ 70.83	71.82%	\$ 0.00	\$ 70.83	0.00%	\$ 174.87	\$ 850.00	20.57%
391 Miscellaneous Income		333.33	0.00%		333.33	0.00%		333.33	0.00%		333.33	0.00%	0.00	4,000.00	0.00%
39101 Refunds		100.00	0.00%		100.00	0.00%		100.00	0.00%		100.00	0.00%	0.00	1,200.00	0.00%
393 Rental Income	2,000.00	2,000.00	100.00%	4,000.00	2,000.00	200.00%		2,000.00	0.00%	2,000.00	2,000.00	100.00%	8,000.00	24,000.00	33.33%
394 Travel Reimbursements		0.00			0.00			0.00			0.00		0.00	0.00	

Total 391 Miscellaneous Income	\$ 2,000.00	\$ 2,433.33	82.19%	\$ 4,000.00	\$ 2,433.33	164.38%	\$ 0.00	\$ 2,433.33	0.00%	\$ 2,000.00	\$ 2,433.33	82.19%	\$ 8,000.00	\$ 29,200.00	27.40%
Total Income	\$ 60,097.82	\$ 46,839.99	128.30%	\$ 43,547.00	\$ 46,839.99	92.97%	\$ 16,868.98	\$ 46,839.99	36.01%	\$ 62,196.25	\$ 46,839.99	132.78%	\$ 182,710.05	\$ 562,080.00	32.51%
Gross Profit	\$ 60,097.82	\$ 46,839.99	128.30%	\$ 43,547.00	\$ 46,839.99	92.97%	\$ 16,868.98	\$ 46,839.99	36.01%	\$ 62,196.25	\$ 46,839.99	132.78%	\$ 182,710.05	\$ 562,080.00	32.51%
Expenses															
500 Payroll Expenses													0.00	0.00	
501 Salary Admin													0.00	0.00	
50101 Staff--N.O.	23,132.10	22,125.00	104.55%	21,060.83	22,125.00	95.19%	20,593.58	22,125.00	93.08%	20,838.83	22,125.00	94.19%	85,625.34	265,500.00	32.25%
50102 Executive Board		1,708.33	0.00%		1,708.33	0.00%		1,708.33	0.00%		1,708.33	0.00%	0.00	20,500.00	0.00%
501R1 Fees RegDir1		75.00	0.00%		75.00	0.00%		75.00	0.00%		75.00	0.00%	0.00	900.00	0.00%
501R2 Fees RegDir2		75.00	0.00%		75.00	0.00%		75.00	0.00%		75.00	0.00%	0.00	900.00	0.00%
501R3 Fees RegDir3		75.00	0.00%		75.00	0.00%		75.00	0.00%		75.00	0.00%	0.00	900.00	0.00%
501R4 Fees RegDir4		75.00	0.00%		75.00	0.00%		75.00	0.00%		75.00	0.00%	0.00	900.00	0.00%
52101 Fees President		187.50	0.00%		187.50	0.00%		187.50	0.00%	300.00	187.50	160.00%	300.00	2,250.00	13.33%
52102 Fees Vice President		62.50	0.00%		62.50	0.00%		62.50	0.00%		62.50	0.00%	0.00	750.00	0.00%
52103 Fees Secretary		62.50	0.00%		62.50	0.00%		62.50	0.00%		62.50	0.00%	0.00	750.00	0.00%
52104 Fees - Treasurer		62.50	0.00%		62.50	0.00%		62.50	0.00%		62.50	0.00%	0.00	750.00	0.00%
Total 50102 Executive Board	\$ 0.00	\$ 2,383.33	0.00%	\$ 0.00	\$ 2,383.33	0.00%	\$ 0.00	\$ 2,383.33	0.00%	\$ 300.00	\$ 2,383.33	12.59%	\$ 300.00	\$ 28,600.00	1.05%
Total 501 Salary Admin	\$ 23,132.10	\$ 24,508.33	94.38%	\$ 21,060.83	\$ 24,508.33	85.93%	\$ 20,593.58	\$ 24,508.33	84.03%	\$ 21,138.83	\$ 24,508.33	86.25%	\$ 85,925.34	\$ 294,100.00	29.22%
50901 Employer's FICA/Medicare	1,468.20	1,491.67	98.43%	1,611.15	1,491.67	108.01%	1,575.42	1,491.67	105.61%	1,711.59	1,491.67	114.74%	6,366.36	17,900.00	35.57%
50902 SUTA		0.00			0.00			0.00		0.00	0.00		0.00	0.00	
50903 FUTA		0.00			0.00			0.00		0.00	0.00		0.00	0.00	
Total 500 Payroll Expenses	\$ 24,600.30	\$ 26,000.00	94.62%	\$ 22,671.98	\$ 26,000.00	87.20%	\$ 22,169.00	\$ 26,000.00	85.27%	\$ 22,850.42	\$ 26,000.00	87.89%	\$ 92,291.70	\$ 312,000.00	29.58%
502 Contracted Salary		0.00			0.00			0.00			0.00		0.00	0.00	
503 Employee Benefits													0.00	0.00	
50301 Employee Insurance Benefits	2,960.12	2,500.00	118.40%	-300.00	2,500.00	-12.00%	5,620.24	2,500.00	224.81%	2,660.12	2,500.00	106.40%	10,940.48	30,000.00	36.47%
50302 Employee Retirement Benefits	1,087.52	1,100.00	98.87%	1,087.52	1,100.00	98.87%	1,117.52	1,100.00	101.59%	1,087.52	1,100.00	98.87%	4,380.08	13,200.00	33.18%
Total 503 Employee Benefits	\$ 4,047.64	\$ 3,600.00	112.43%	\$ 787.52	\$ 3,600.00	21.88%	\$ 6,737.76	\$ 3,600.00	187.16%	\$ 3,747.64	\$ 3,600.00	104.10%	\$ 15,320.56	\$ 43,200.00	35.46%
601 Building Expenses													0.00	0.00	
60120 Real Estate Taxes		916.67	0.00%	5,503.91	916.67	600.42%		916.67	0.00%		916.67	0.00%	5,503.91	11,000.00	50.04%
60130 Janitorial	500.00	500.00	100.00%	500.00	500.00	100.00%	500.00	500.00	100.00%	500.00	500.00	100.00%	2,000.00	6,000.00	33.33%
60140 Electric	270.86	333.33	81.26%	218.58	333.33	65.57%	349.66	333.33	104.90%	522.12	333.33	156.64%	1,361.22	4,000.00	34.03%
60150 Alarm	131.00	45.83	285.84%		45.83	0.00%		45.83	0.00%	131.00	45.83	285.84%	262.00	550.00	47.64%
60160 Condo Fees	990.00	1,000.00	99.00%	990.00	1,000.00	99.00%	990.00	1,000.00	99.00%	1,040.00	1,000.00	104.00%	4,010.00	12,000.00	33.42%
60170 Building Expenses-Recycle Costs		0.00			0.00			0.00			0.00		0.00	0.00	
60180 Building Exp- 60180 Exterminate	85.00	29.17	291.40%		29.17	0.00%		29.17	0.00%		29.17	0.00%	85.00	350.00	24.29%

60190 Bldg. - Maintenance		66.67	0.00%	58.29	66.67	87.43%		66.67	0.00%		66.67	0.00%	58.29	800.00	7.29%										
60195 Miscellaneous		0.00			0.00			0.00			0.00		0.00	0.00											
Total 601 Building Expenses	\$	1,976.86	\$	2,891.67	68.36%	\$	7,270.78	\$	2,891.67	251.44%	\$	1,839.66	\$	2,891.67	63.62%	\$	2,193.12	\$	2,891.67	75.84%	\$	13,280.42	\$	34,700.00	38.27%
602 Office Supplies		32.55	116.67	27.90%	60.53	116.67	51.88%	57.22	116.67	49.04%	27.34	116.67	23.43%	177.64	1,400.00	12.69%									
603 Furniture & Equip < \$500			83.33	0.00%	317.99	83.33	381.60%		83.33	0.00%		83.33	0.00%	317.99	1,000.00	31.80%									
604 Depreciation & Amortization		779.79	783.33	99.55%	779.79	783.33	99.55%	779.79	783.33	99.55%	779.79	783.33	99.55%	3,119.16	9,400.00	33.18%									
605 Equipment Rental														0.00	0.00										
60501 Copier & Maintenance		232.14	333.33	69.64%	232.14	333.33	69.64%	232.14	333.33	69.64%	232.14	333.33	69.64%	928.56	4,000.00	23.21%									
60502 Postage & Postage Meter		500.00	183.33	272.73%		183.33	0.00%	1,000.00	183.33	545.46%		183.33	0.00%	1,500.00	2,200.00	68.18%									
60503 Mail Equipment Lease			316.67	0.00%		316.67	0.00%	863.77	316.67	272.77%		316.67	0.00%	863.77	3,800.00	22.73%									
Total 605 Equipment Rental	\$	732.14	\$	833.33	87.86%	\$	232.14	\$	833.33	27.86%	\$	2,095.91	\$	833.33	251.51%	\$	232.14	\$	833.33	27.86%	\$	3,292.33	\$	10,000.00	32.92%
606 Maintenance Contracts / Repairs											360.00		360.00	0.00											
607 Service Fees - Client Analysis		26.10	20.83	125.30%	30.18	20.83	144.89%	28.03	20.83	134.57%	24.91	20.83	119.59%	109.22	250.00	43.69%									
60702 Service Fees-AMEX Fees			39.17	0.00%		39.17	0.00%		39.17	0.00%		39.17	0.00%	0.00	470.00	0.00%									
60703 Service Fees-Merchants Fees		93.83	141.67	66.23%	100.38	141.67	70.85%	327.12	141.67	230.90%	89.37	141.67	63.08%	610.70	1,700.00	35.92%									
Total 607 Service Fees - Client Analysis	\$	119.93	\$	201.67	59.47%	\$	130.56	\$	201.67	64.74%	\$	355.15	\$	201.67	176.10%	\$	114.28	\$	201.67	56.67%	\$	719.92	\$	2,420.00	29.75%
608 Professional Services														0.00	0.00										
60804 Financial Services (CPA)			250.00	0.00%		250.00	0.00%		250.00	0.00%	165.89	250.00	66.36%	165.89	3,000.00	5.53%									
60805 Payroll Services		167.68	200.00	83.84%	147.68	200.00	73.84%	147.68	200.00	73.84%	360.18	200.00	180.09%	823.22	2,400.00	34.30%									
Total 608 Professional Services	\$	167.68	\$	450.00	37.26%	\$	147.68	\$	450.00	32.82%	\$	147.68	\$	450.00	32.82%	\$	526.07	\$	450.00	116.90%	\$	989.11	\$	5,400.00	18.32%
609 IT Support Services		70.00	333.33	21.00%	1,241.61	333.33	372.49%	40.00	333.33	12.00%	110.00	333.33	33.00%	1,461.61	4,000.00	36.54%									
610 Service Subscriptions		4,875.21	2,208.33	220.76%	489.61	2,208.33	22.17%	508.64	2,208.33	23.03%	4,715.04	2,208.33	213.51%	10,588.50	26,500.00	39.96%									
612 Insurance-Corporate			608.33	0.00%		608.33	0.00%		608.33	0.00%	166.00	608.33	27.29%	166.00	7,300.00	2.27%									
613 Training - N.O. Staff			41.67	0.00%		41.67	0.00%		41.67	0.00%		41.67	0.00%	0.00	500.00	0.00%									
614 Organization or Membership Dues			50.00	0.00%		50.00	0.00%		50.00	0.00%		50.00	0.00%	0.00	600.00	0.00%									
616 Online Registration Service		205.20	14.58	1407.41%		14.58	0.00%		14.58	0.00%		14.58	0.00%	205.20	175.00	117.26%									
629 Phone Services														0.00	0.00										
630 Local Phone		244.90	250.00	97.96%	244.78	250.00	97.91%	244.45	250.00	97.78%	244.24	250.00	97.70%	978.37	3,000.00	32.61%									
63002 Wireless Cell Phones		82.02	83.33	98.43%	82.08	83.33	98.50%	82.08	83.33	98.50%	154.93	83.33	185.92%	401.11	1,000.00	40.11%									
631 Long Distance			0.00			0.00			0.00			0.00		0.00	0.00										
632 EB Conference Calls			0.00			0.00			0.00			0.00		0.00	0.00										
Total 629 Phone Services	\$	326.92	\$	333.33	98.08%	\$	326.86	\$	333.33	98.06%	\$	326.53	\$	333.33	97.96%	\$	399.17	\$	333.33	119.75%	\$	1,379.48	\$	4,000.00	34.49%
633 Deliveries (UPS)		14.02	50.00	28.04%	51.40	50.00	102.80%	95.19	50.00	190.38%	5.39	50.00	10.78%	166.00	600.00	27.67%									
641 Local Property Tax			58.33	0.00%		58.33	0.00%		58.33	0.00%		58.33	0.00%	0.00	700.00	0.00%									
650 Corporate & Coalition Relations			25.00	0.00%		25.00	0.00%		25.00	0.00%		25.00	0.00%	0.00	300.00	0.00%									

660 Advocacy	25.00	0.00%		25.00	0.00%		25.00	0.00%	33.58	25.00	134.32%	33.58	300.00	11.19%	
661 EB/N.O. Business/Mtgs	41.67	0.00%		41.67	0.00%	152.76	41.67	366.59%		41.67	0.00%	152.76	500.00	30.55%	
66101 Exp President	416.92	0.00%		416.92	0.00%		416.92	0.00%	1,059.56	416.92	254.14%	1,059.56	5,003.00	21.18%	
66102 Exp Vice President	166.92	0.00%		166.92	0.00%		166.92	0.00%		166.92	0.00%	0.00	2,003.00	0.00%	
66103 Exp Secretary	166.92	0.00%		166.92	0.00%		166.92	0.00%		166.92	0.00%	0.00	2,003.00	0.00%	
66104 Exp Treasurer	166.92	0.00%		166.92	0.00%		166.92	0.00%		166.92	0.00%	0.00	2,003.00	0.00%	
66105 Exp NOS NC	66.67	0.00%		66.67	0.00%		66.67	0.00%		66.67	0.00%	0.00	800.00	0.00%	
661R1 Exp RegDir1	241.92	0.00%		241.92	0.00%		241.92	0.00%		241.92	0.00%	0.00	2,903.00	0.00%	
661R2 Exp RegDir2	241.92	0.00%		241.92	0.00%		241.92	0.00%		241.92	0.00%	0.00	2,903.00	0.00%	
661R3 Exp RegDir3	241.92	0.00%		241.92	0.00%		241.92	0.00%		241.92	0.00%	0.00	2,903.00	0.00%	
661R4 Exp RegDir4	241.92	0.00%		241.92	0.00%		241.92	0.00%		241.92	0.00%	0.00	2,903.00	0.00%	
Total 661 EB/N.O. Business/Mtgs	\$ 0.00	\$ 1,993.70	0.00%	\$ 0.00	\$ 1,993.70	0.00%	\$ 152.76	\$ 1,993.70	7.66%	\$ 1,059.56	\$ 1,993.70	53.15%	\$ 1,212.32	\$ 23,924.00	5.07%
663 Recruitment	1,000.00	0.00%		1,000.00	0.00%	18.02	1,000.00	1.80%		1,000.00	0.00%	18.02	12,000.00	0.15%	
666 Recruitment Material/Supplies	83.33	0.00%		83.33	0.00%		83.33	0.00%		83.33	0.00%	0.00	1,000.00	0.00%	
Total 663 Recruitment	\$ 0.00	\$ 1,083.33	0.00%	\$ 0.00	\$ 1,083.33	0.00%	\$ 18.02	\$ 1,083.33	1.66%	\$ 0.00	\$ 1,083.33	0.00%	\$ 18.02	\$ 13,000.00	0.14%
667 Member Products	41.67	0.00%		41.67	0.00%		41.67	0.00%		41.67	0.00%	0.00	500.00	0.00%	
699 Miscellaneous Expense	160.35	166.67	96.21%	-315.24	166.67	-189.14%	128.50	166.67	77.10%	111.39	166.67	66.83%	85.00	2,000.00	4.25%
701 Magazine - Layout/Printing	2,708.33	0.00%		2,708.33	0.00%	7,930.00	2,708.33	292.80%		2,708.33	0.00%	7,930.00	32,500.00	24.40%	
703 Printing-General Office Supply	0.00			0.00			0.00			0.00		0.00	0.00		
801 National Convention												0.00	0.00		
80102 NC Hotel / Food & Beverage	3,166.67	0.00%		3,166.67	0.00%		3,166.67	0.00%		3,166.67	0.00%	0.00	38,000.00	0.00%	
80103 NC Special Events	0.00			0.00			0.00			0.00		0.00	0.00		
80105 Natl Conv Hospitality Rooms	0.00			0.00			0.00			0.00		0.00	0.00		
802 NC Rebates	258.33	0.00%		258.33	0.00%		258.33	0.00%		258.33	0.00%	0.00	3,100.00	0.00%	
803 NC Printing-Signs/Binders/Tabs	125.00	0.00%		125.00	0.00%		125.00	0.00%		125.00	0.00%	0.00	1,500.00	0.00%	
80301 NC Legis Printing	83.33	0.00%		83.33	0.00%		83.33	0.00%		83.33	0.00%	0.00	1,000.00	0.00%	
805 NC Training/Presenter Fee	20.83	0.00%		20.83	0.00%		20.83	0.00%		20.83	0.00%	0.00	250.00	0.00%	
812 Natl Conv-Other	208.33	0.00%		208.33	0.00%		208.33	0.00%		208.33	0.00%	0.00	2,500.00	0.00%	
Total 801 National Convention	\$ 0.00	\$ 3,862.49	0.00%	\$ 0.00	\$ 3,862.49	0.00%	\$ 0.00	\$ 3,862.49	0.00%	\$ 0.00	\$ 3,862.49	0.00%	\$ 0.00	\$ 46,350.00	0.00%
Total Expenses	\$ 38,108.59	\$ 48,564.09	78.47%	\$ 34,193.21	\$ 48,564.09	70.41%	\$ 43,381.81	\$ 48,564.09	89.33%	\$ 37,430.93	\$ 48,564.09	77.08%	\$ 153,114.54	\$ 582,769.00	26.27%
Net Operating Income	\$ 21,989.23	-\$ 1,724.10	-1275.40%	\$ 9,353.79	-\$ 1,724.10	-542.53%	-\$ 26,512.83	-\$ 1,724.10	1537.78%	\$ 24,765.32	-\$ 1,724.10	-1436.42%	\$ 29,595.51	-\$ 20,689.00	-143.05%
Net Income	\$ 21,989.23	-\$ 1,724.10	-1275.40%	\$ 9,353.79	-\$ 1,724.10	-542.53%	-\$ 26,512.83	-\$ 1,724.10	1537.78%	\$ 24,765.32	-\$ 1,724.10	-1436.42%	\$ 29,595.51	-\$ 20,689.00	-143.05%

Monday, Feb 09, 2026 08:33:26 AM GMT-8 - Cash Basis