

NATIONAL ASSOCIATION OF STATE AUDITORS, COMPTROLLERS AND TREASURERS
2009 Budget
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2009 Budget Analysis
NASACT Total

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	Difference 08 Projected/ 09 Budget	Percentage Increase (Decrease)
REVENUES							
State Dues	\$ 526,975.00	\$ 540,125.00	\$ 510,000.00	\$ 540,000.00	\$ 535,000.00	\$ (5,000.00)	-1%
Technical Assessments	-	-	-	-	-	-	
Sponsor Fees	16,000.00	-	-	-	-	-	
Corporate Associates	383,500.00	373,250.00	320,000.00	417,000.00	350,000.00	(67,000.00)	-16%
Registration Fees	276,279.99	272,098.00	270,000.00	296,750.00	299,000.00	2,250.00	1%
Contract Revenue	278,712.50	160,322.26	159,416.69	176,216.00	140,000.00	(36,216.00)	-21%
Interest	64,679.79	83,304.94	78,000.00	80,000.00	85,000.00	5,000.00	6%
State Reimbursement	-	-	-	-	-	-	
Administrative Fees	-	-	-	-	-	-	
9032	1,019.15	379.75	-	-	-	-	
Miscellaneous	5,738.50	16,888.05	2,000.00	2,000.00	3,000.00	1,000.00	50%
TOTAL REVENUES	1,552,904.93	1,446,368.00	1,339,416.69	1,511,966.00	1,412,000.00	(99,966.00)	-7%
EXPENSES							
Salaries	413,791.58	417,674.66	463,524.62	461,405.08	470,394.18	8,989.10	2%
Fringe Benefits (24%)	92,419.06	94,845.11	109,992.82	109,536.01	115,980.66	6,444.65	6%
Supplies	3,238.84	3,759.62	4,550.00	4,987.15	5,025.00	37.85	1%
Postage and Handling	4,315.61	1,908.58	3,125.00	2,560.54	3,575.00	1,014.46	40%
Telephone and Data Services	4,714.88	2,760.55	2,700.00	2,075.00	2,150.00	75.00	4%
Copying	6,227.90	5,460.52	5,550.00	4,741.79	4,800.00	58.21	1%
Equipment Repairs/Maintenance	492.46	-	-	-	-	-	
Uncollectible Receivables	947.00	1,445.62	-	-	-	-	
Continuing Education	4,579.96	11,802.66	12,500.00	6,500.00	-	(6,500.00)	-100%
Consultant Services	68,350.00	43,542.50	51,500.00	57,800.00	62,000.00	4,200.00	7%
Consultant Expenses	36,627.02	24,167.46	28,000.00	25,644.21	27,500.00	1,855.79	7%
Staff Travel	45,088.09	32,056.97	35,500.00	32,709.66	28,000.00	(4,709.66)	-14%
President/Executive Ctte Expense	4,662.21	8,274.21	10,000.00	10,000.00	8,500.00	(1,500.00)	-15%
Meeting Expense	238,260.75	147,992.93	232,000.00	248,198.65	265,000.00	16,801.35	7%
Printing	6,927.00	7,605.90	4,000.00	4,500.00	4,500.00	-	
Advertising	-	644.00	-	-	-	-	
Books & Periodicals	2,209.69	870.78	2,500.00	2,400.00	2,500.00	100.00	4%
Credit Card Fees	6,109.54	10,501.37	7,949.25	7,495.60	8,574.54	1,078.94	14%
Miscellaneous	12,792.24	5,624.15	10,450.00	6,250.00	6,450.00	200.00	3%
Indirect Costs	360,572.18	307,260.08	251,220.47	252,310.31	288,174.12	35,863.81	14%
TOTAL EXPENSES	1,312,326.01	1,128,197.67	1,235,062.16	1,239,114.00	1,303,123.51	64,009.51	5%
Excess Revenues over Expenses	\$ 240,578.92	\$ 318,170.33	\$ 104,354.53	\$ 272,852.00	\$ 108,876.49	\$ (163,975.51)	-60%

2009 Budget Analysis
NASC Total

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	Difference 08 Projected/ 09 Budget	Percentage Increase (Decrease)
REVENUES							
State Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technical Assessments	72,000.00	76,500.00	75,000.00	72,000.00	72,000.00	-	
Sponsor Fees	70,000.00	70,000.00	64,000.00	61,000.00	58,000.00	(3,000.00)	-5%
Corporate Associates	-	-	-	-	-	-	
Registration Fees	42,330.00	56,730.00	52,000.00	49,600.00	52,800.00	3,200.00	6%
Contract Revenue	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	
State Reimbursement	669,309.57	1,039,941.45	480,000.00	878,000.00	351,000.00	(527,000.00)	-60%
Administrative Fees	19,704.00	28,694.50	14,400.00	26,340.00	10,530.00	(15,810.00)	-60%
Sale of Publications	-	-	-	-	-	-	
Miscellaneous	-	1,000.00	-	-	-	-	
TOTAL REVENUES	873,343.57	1,272,865.95	685,400.00	1,086,940.00	544,330.00	(542,610.00)	-50%
EXPENSES							
Salaries	69,942.29	81,517.07	94,465.92	94,468.02	97,033.24	2,565.22	3%
Fringe Benefits (24%)	17,651.56	21,981.89	22,416.44	22,426.39	23,924.57	1,498.18	7%
Supplies	851.38	514.99	700.00	350.00	350.00	-	
Postage and Handling	705.34	426.14	780.00	690.00	715.00	25.00	4%
Telephone and Data Services	209.02	58.45	315.00	-	-	-	
Copying	328.36	694.25	305.00	405.00	405.00	-	
Continuing Education	-	-	-	-	-	-	
Consultant Services	-	1,942.50	-	300.00	-	(300.00)	-100%
Consultant Expenses	412.32	480.76	-	400.00	400.00	-	
Staff Travel	4,497.16	5,059.98	7,700.00	7,100.00	6,200.00	(900.00)	-13%
President/Executive Cttee Expense	-	-	-	-	-	-	
Meeting Expense	61,797.66	47,288.77	57,650.00	58,200.00	60,900.00	2,700.00	5%
Administrative Service Expense	669,309.57	1,039,941.45	480,000.00	878,000.00	351,000.00	(527,000.00)	-60%
Printing	-	-	25.00	-	-	-	
Credit Card Fees	978.54	1,412.29	1,451.25	908.83	1,023.64	114.81	13%
Indirect Costs	38,026.91	46,062.44	51,448.52	51,811.24	55,313.09	3,501.85	7%
TOTAL EXPENSES	864,710.11	1,247,380.98	717,257.13	1,115,059.48	597,264.54	(517,794.95)	-46%
Excess Revenues over Expenses	\$ 8,633.46	\$ 25,484.97	\$ (31,857.13)	\$ (28,119.48)	\$ (52,934.54)	\$ (24,815.05)	88%

2009 Budget Analysis
NSAA Total

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	Difference 08 Projected/ 09 Budget	Percentage Increase (Decrease)
REVENUES							
State Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technical Assessments	113,000.00	112,000.00	112,000.00	118,500.00	113,000.00	(5,500.00)	-5%
Sponsor Fees	-	-	-	-	-	-	
Corporate Associates	-	-	-	-	-	-	
Registration Fees	139,080.00	130,445.00	112,800.00	140,900.00	123,000.00	(17,900.00)	-13%
Contract Revenue	-	-	-	-	-	-	
Interest	4,298.86	7,428.18	7,000.00	7,000.00	6,000.00	(1,000.00)	-14%
State Reimbursement	116,337.74	178,063.44	140,000.00	140,000.00	130,000.00	(10,000.00)	-7%
Administrative Fees	43,500.00	66,000.00	42,000.00	45,000.00	41,000.00	(4,000.00)	-9%
Sale of Publications	1,300.00	100.00	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	
TOTAL REVENUES	417,516.60	494,036.62	413,800.00	451,400.00	413,000.00	(38,400.00)	-9%
EXPENSES							
Salaries	100,688.20	104,038.50	119,121.59	120,235.62	118,667.60	(1,568.02)	-1%
Fringe Benefits (24%)	24,289.07	26,984.85	28,267.15	28,543.54	29,258.75	715.21	3%
Supplies	2,851.69	1,274.35	1,880.00	2,028.00	1,875.00	(153.00)	-8%
Postage and Handling	1,603.84	837.87	1,950.00	1,680.00	1,950.00	270.00	16%
Telephone and Data Services	249.18	109.30	525.00	400.00	400.00	-	
Copying	3,731.85	4,269.81	3,875.00	4,410.00	3,850.00	(560.00)	-13%
Continuing Education	-	-	-	-	-	-	
Consultant Services	-	2,442.50	500.00	500.00	500.00	-	
Consultant Expenses	3,100.61	2,306.45	3,300.00	5,275.00	4,300.00	(975.00)	-18%
Staff Travel	9,885.96	7,898.77	11,250.00	10,912.00	11,750.00	838.00	8%
President/Executive Ctte Expense	7,112.58	9,812.11	9,500.00	9,500.00	8,500.00	(1,000.00)	-11%
Meeting Expense	87,917.46	73,978.18	77,550.00	101,716.00	81,250.00	(20,466.00)	-20%
Administrative Service Expense	117,072.52	179,276.17	140,000.00	140,000.00	130,000.00	(10,000.00)	-7%
Printing	170.00	-	-	-	-	-	
Advertising	-	-	-	-	-	-	
Books & Periodicals	1,128.01	1,086.98	1,100.00	1,175.00	1,175.00	-	
Credit Card Fees	1,963.98	2,590.80	2,958.00	2,567.26	1,774.97	(792.29)	-31%
Indirect Costs	55,115.94	59,117.13	64,876.63	65,943.52	67,645.59	1,702.07	3%
TOTAL EXPENSES	416,880.89	476,023.77	466,653.37	494,885.94	462,896.92	(31,989.02)	-6%
Excess Revenues over Expenses	\$ 635.71	\$ 18,012.85	\$ (52,853.37)	\$ (43,485.94)	\$ (49,896.92)	\$ (6,410.98)	15%

2009 Budget Analysis
Grand Total

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	Difference 08 Projected/ 09 Budget	Percentage Increase (Decrease)
REVENUES							
State Dues	\$ 526,975.00	\$ 540,125.00	\$ 510,000.00	\$ 540,000.00	\$ 535,000.00	\$ (5,000.00)	-1%
Technical Assessments	185,000.00	188,500.00	187,000.00	190,500.00	185,000.00	(5,500.00)	-3%
Sponsor Fees	86,000.00	70,000.00	64,000.00	61,000.00	58,000.00	(3,000.00)	-5%
Corporate Associates	383,500.00	373,250.00	320,000.00	417,000.00	350,000.00	(67,000.00)	-16%
Registration Fees	457,689.99	459,273.00	434,800.00	487,250.00	474,800.00	(12,450.00)	-3%
Contract Revenue	278,712.50	160,322.26	159,416.69	176,216.00	140,000.00	(36,216.00)	-21%
Interest	68,978.65	90,733.12	85,000.00	87,000.00	91,000.00	4,000.00	5%
State Reimbursement	785,647.31	1,218,004.89	620,000.00	1,018,000.00	481,000.00	(537,000.00)	-53%
Administrative Fees	63,204.00	94,694.50	56,400.00	71,340.00	51,530.00	(19,810.00)	-28%
Sale of Publications	2,319.15	479.75	-	-	-	-	-
Miscellaneous	5,738.50	17,888.05	2,000.00	2,000.00	3,000.00	1,000.00	50%
TOTAL REVENUES	2,843,765.10	3,213,270.57	2,438,616.69	3,050,306.00	2,369,330.00	(680,976.00)	-22%
EXPENSES							
Salaries	584,422.07	603,230.23	677,112.13	676,108.72	686,095.02	9,986.30	1%
Fringe Benefits (24%)	134,359.69	143,811.85	160,676.41	160,505.94	169,163.99	8,658.05	5%
Supplies	6,941.91	5,548.96	7,130.00	7,365.15	7,250.00	(115.15)	-2%
Postage and Handling	6,624.79	3,172.59	5,855.00	4,930.54	6,240.00	1,309.46	27%
Telephone and Data Services	5,173.08	2,928.30	3,540.00	2,475.00	2,550.00	75.00	3%
Copying	10,288.11	10,424.58	9,730.00	9,556.79	9,055.00	(501.79)	-5%
Equipment Repairs/Maintenance	492.46	-	-	-	-	-	-
Uncollectible Receivables	947.00	1,445.62	-	-	-	-	-
Continuing Education	4,579.96	11,802.66	12,500.00	6,500.00	-	(6,500.00)	-100%
Consultant Services	68,350.00	47,927.50	52,000.00	58,600.00	62,500.00	3,900.00	7%
Consultant Expenses	40,139.95	26,954.67	31,300.00	31,319.21	32,200.00	880.79	3%
Staff Travel	59,471.21	45,015.72	54,450.00	50,721.66	45,950.00	(4,771.66)	-9%
President/Executive Cttee Expense	11,774.79	18,086.32	19,500.00	19,500.00	17,000.00	(2,500.00)	-13%
Meeting Expense	387,975.87	269,259.88	367,200.00	408,114.65	407,150.00	(964.65)	0%
Administrative Service Expense	786,382.09	1,219,217.62	620,000.00	1,018,000.00	481,000.00	(537,000.00)	-53%
Printing	7,097.00	7,605.90	4,025.00	4,500.00	4,500.00	-	-
Advertising	-	644.00	-	-	-	-	-
Books & Periodicals	3,337.70	1,957.76	3,600.00	3,575.00	3,675.00	100.00	3%
Credit Card Fees	9,052.06	14,504.46	12,358.50	10,971.69	11,373.15	401.46	4%
Miscellaneous	12,792.24	5,624.15	10,450.00	6,250.00	6,450.00	200.00	3%
Indirect Costs	453,715.03	412,439.65	367,545.62	370,065.07	411,132.81	41,067.74	11%
TOTAL EXPENSES	2,593,917.01	2,851,602.42	2,418,972.66	2,849,059.42	2,363,284.97	(485,774.45)	-17%
Excess Revenues over Expenses	\$ 249,848.09	\$ 361,668.15	\$ 19,644.03	\$ 201,246.58	\$ 6,045.03	\$ (195,201.55)	-97%

2009 Budget Analysis
Indirect Costs

9032	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	Difference 08 Projected/ 09 Budget	Percentage Increase (Decrease)
REVENUES							
State Dues	\$ -	\$ -	\$ -		\$ -	\$ -	
Technical Assessments	-	-	-		-	-	
Sponsor Fees	-	-	-		-	-	
Registration Fees	-	-	-		-	-	
Subscriptions	-	-	-		-	-	
Contract Revenue	-	-	-		-	-	
Interest	-	-	-		-	-	
Peer Review Team Reimbursement	-	-	-		-	-	
Peer Review Admin Fee	-	-	-		-	-	
Sale of Publications	-	-	-		-	-	
Miscellaneous	13,005.87	12,589.00	12,000.00	12,000.00	12,000.00	-	
TOTAL REVENUES	13,005.87	12,589.00	12,000.00	12,000.00	12,000.00	-	
EXPENSES							
Salaries	168,140.36	187,887.00	151,858.89	152,862.27	176,032.88	23,170.61	15%
Fringe Benefits	49,063.63	49,996.00	36,035.60	39,411.61	43,402.77	3,991.16	10%
Supplies	17,473.93	15,446.00	14,400.00	13,200.00	14,000.00	800.00	6%
Postage and Handling	1,238.18	2,802.00	2,000.00	2,000.00	2,300.00	300.00	15%
Telephone and Data Services	13,686.57	16,296.00	10,800.00	15,500.00	15,500.00	-	
Copying	1,976.20	3,419.00	4,500.00	4,900.00	5,200.00	300.00	6%
Equipment Repairs/Maintenance	8,884.09	2,846.00	5,000.00	3,600.00	3,000.00	(600.00)	-17%
Continuing Education	-	-	-	-	8,000.00	8,000.00	
Consultant Services	42,256.68	15,364.00	3,000.00	4,000.00	2,000.00	(2,000.00)	-50%
Consultant Expenses	-	-	-	-	-	-	
Staff Travel	456.20	396.00	-	1,100.00	500.00	(600.00)	-55%
Membership Dues	-	100.00	-	200.00	200.00	-	
Books & Periodicals	19.08	271.00	-	200.00	200.00	-	
Bank Service Fees	1,196.73	2,032.00	2,400.00	2,800.00	3,000.00	200.00	7%
Credit Card Fees	747.87	640.00	850.00	750.00	850.00	100.00	13%
Miscellaneous	4,809.12	4,312.00	2,500.00	2,500.00	2,500.00	-	
Rent	87,353.26	51,056.00	54,000.00	54,200.00	55,000.00	800.00	1%
Janitorial Services	3,495.54	2,400.00	2,400.00	2,500.00	2,600.00	100.00	4%
Utilities	1,477.21	2,776.00	3,000.00	3,000.00	3,000.00	-	
Condo Fees	2,341.00	8,647.00	10,000.00	9,000.00	10,000.00	1,000.00	11%
Software Support	-	-	6,100.00	5,800.00	5,200.00	(600.00)	-10%
Copier Rental	4,391.06	3,212.00	3,504.00	3,504.00	3,700.00	196.00	6%
Postage Machine Rental	2,064.00	1,800.00	-	-	-	-	
Insurance	1,795.40	1,522.00	1,500.00	1,640.00	1,750.00	110.00	7%
Legal	11,981.43	1,797.00	10,000.00	4,500.00	5,000.00	500.00	11%
Auditing	3,525.01	2,179.00	2,500.00	2,200.00	2,500.00	300.00	14%
Interest Expense	9,870.97	8,901.00	12,000.00	9,000.00	9,000.00	-	
Depreciation - Equipment	28,477.38	19,733.50	21,999.98	24,500.01	29,500.00	4,999.99	20%
Depreciation - Building	-	19,197.15	19,197.16	19,197.18	19,197.16	(0.02)	
TOTAL EXPENSES	466,720.90	425,027.65	379,545.63	382,065.07	423,132.81	36,067.77	-9%
Excess Revenues over Expenses	\$ (453,715.03)	\$ (412,438.65)	\$ (367,545.63)	\$ (370,065.07)	\$ (411,132.81)	\$ 43,587.18	12%