

**NATIONAL ASSOCIATION OF STATE AUDITORS, COMPTROLLERS AND TREASURERS**  
**2011 Budget**  
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2011 Budget Analysis  
NASACT Total

	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	Difference 10 Projected/ 11 Budget
<b>REVENUES</b>							
State Dues	\$ 540,125.00	\$ 551,625.00	\$ 543,625.00	\$ 520,000.00	\$ 530,000.00	\$ 520,000.00	\$ (10,000.00)
Technical Assessments	-	-	-	-	-	-	-
Sponsor Fees	-	-	-	-	-	-	-
Corporate Associates	373,250.00	417,000.00	354,000.00	350,000.00	370,500.00	350,000.00	(20,500.00)
Registration Fees	272,098.00	304,759.00	304,119.00	266,000.00	252,875.00	262,000.00	9,125.00
Contract Revenue	160,322.26	236,846.00	84,081.00	144,500.00	91,500.00	102,500.00	11,000.00
Interest	83,304.94	99,699.00	81,925.00	78,530.00	66,100.00	60,600.00	(5,500.00)
Administrative Service Reimbursement	-	-	-	-	-	-	-
Administrative Service Fees	-	-	-	-	-	-	-
Sale of Publications	379.75	502.00	260.00	200.00	200.00	200.00	-
Miscellaneous	16,888.05	1,287.00	1,675.00	1,000.00	500.00	500.00	-
<b>TOTAL REVENUES</b>	<b>1,446,368.00</b>	<b>1,611,718.00</b>	<b>1,369,685.00</b>	<b>1,360,230.00</b>	<b>1,311,675.00</b>	<b>1,295,800.00</b>	<b>(15,875.00)</b>
<b>EXPENSES</b>							
Salaries	417,674.66	451,555.00	452,428.00	487,294.57	480,122.58	482,023.31	1,900.73
Fringe Benefits (24%)	94,845.11	102,843.00	100,826.00	125,512.70	116,009.25	108,722.57	(7,286.68)
Supplies	3,759.62	4,234.00	5,367.00	4,625.00	4,450.00	4,825.00	375.00
Postage and Handling	1,908.58	1,186.00	1,505.00	1,950.00	825.00	900.00	75.00
Telephone and Data Services	2,760.55	2,434.00	1,930.00	2,900.00	2,500.00	2,500.00	-
Copying	5,460.52	4,100.00	1,333.00	4,500.00	4,425.00	4,550.00	125.00
Equipment Repairs/Maintenance	-	-	-	-	-	-	-
Uncollectible Receivables	1,445.62	-	1,461.00	-	-	-	-
Continuing Education	11,802.66	3,921.00	-	-	-	-	-
Consultant Services	43,542.50	88,858.00	39,500.00	67,000.00	32,450.00	38,000.00	5,550.00
Consultant Expenses	24,167.46	36,317.00	17,327.00	26,700.00	15,950.00	19,200.00	3,250.00
Staff Travel	32,056.97	31,062.00	33,592.00	27,300.00	24,950.00	26,500.00	1,550.00
President/Executive Ctte Expense	8,274.21	4,887.00	2,261.00	8,500.00	8,500.00	8,500.00	-
Meeting Expense	147,992.93	250,117.00	302,010.00	242,100.00	218,835.00	214,950.00	(3,885.00)
Travel reimbursement	-	-	-	-	-	125,000.00	-
Administrative Service Expense	-	-	-	-	-	-	-
Printing	7,605.90	4,590.00	5,550.00	4,500.00	4,150.00	4,000.00	(150.00)
Advertising	644.00	-	-	-	-	-	-
Books & Periodicals	870.78	720.00	1,633.00	2,000.00	2,000.00	2,000.00	-
Credit Card Fees	10,501.37	9,122.00	9,214.00	8,825.00	7,625.00	8,125.00	500.00
Miscellaneous	5,624.15	7,391.00	4,150.00	4,450.00	4,200.00	4,200.00	-
Indirect Costs	307,260.11	312,367.00	284,865.00	278,988.12	267,212.36	274,629.03	7,416.67
<b>TOTAL EXPENSES</b>	<b>1,128,197.70</b>	<b>1,315,704.00</b>	<b>1,264,952.00</b>	<b>1,297,145.39</b>	<b>1,194,204.19</b>	<b>1,328,624.91</b>	<b>134,420.72</b>
<b>Excess Revenues over Expenses</b>	<b>\$ 318,170.30</b>	<b>\$ 296,014.00</b>	<b>\$ 104,733.00</b>	<b>\$ 63,084.61</b>	<b>\$ 117,470.81</b>	<b>\$ (32,824.91)</b>	<b>\$ (150,295.72)</b>

2011 Budget Analysis  
NASC Total

	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	Difference 10 Projected/ 11 Budget	Percentage Increase (Decrease)
<b>REVENUES</b>								
State Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technical Assessments	76,500.00	73,500.00	70,500.00	90,000.00	98,000.00	94,000.00	(4,000.00)	-4%
Sponsor Fees	70,000.00	54,500.00	64,500.00	55,000.00	54,000.00	54,000.00	-	
Corporate Associates	-	-	-	-	-	-	-	
Registration Fees	56,730.00	50,790.00	26,320.00	41,920.00	29,950.00	31,450.00	1,500.00	5%
Contract Revenue	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	
State Reimbursement	1,039,941.45	1,406,069.00	399,932.00	214,000.00	21,532.00	121,000.00	99,468.00	82%
Administrative Fees	28,694.50	40,982.00	10,648.00	5,520.00	346.00	3,630.00	3,284.00	90%
Sale of Publications	-	-	-	-	-	-	-	
Miscellaneous	1,000.00	-	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>1,272,865.95</b>	<b>1,625,841.00</b>	<b>571,900.00</b>	<b>406,440.00</b>	<b>203,828.00</b>	<b>304,080.00</b>	<b>100,252.00</b>	<b>33%</b>
<b>EXPENSES</b>								
Salaries	81,517.07	87,088.00	96,463.00	85,137.13	85,414.65	79,117.57	(6,297.08)	-8%
Fringe Benefits (24%)	21,981.89	26,151.00	26,097.00	21,928.81	20,638.27	18,032.38	(2,605.89)	-14%
Supplies	514.99	383.00	314.00	350.00	325.00	375.00	50.00	13%
Postage and Handling	426.14	965.00	392.00	660.00	995.00	970.00	(25.00)	-3%
Telephone and Data Services	58.45	-	-	-	-	-	-	
Copying	694.25	600.00	273.00	480.00	150.00	150.00	-	
Equipment Repairs/Maintenance	-	-	-	-	-	-	-	
Uncollectible Receivables	-	550.00	-	-	-	-	-	
Continuing Education	-	-	-	-	-	-	-	
Consultant Services	1,942.50	1,896.00	340.00	-	-	-	-	
Consultant Expenses	480.76	753.00	1,332.00	400.00	1,200.00	1,200.00	-	
Staff Travel	5,059.98	5,438.00	5,507.00	6,500.00	4,390.00	5,190.00	800.00	15%
President/Executive Ctte Expense	-	482.00	-	-	-	-	-	
Meeting Expense	47,288.77	51,762.00	41,948.00	46,000.00	34,100.00	37,921.00	3,821.00	10%
Administrative Service Expense	1,039,941.45	1,406,069.00	399,932.00	214,000.00	21,532.00	121,000.00	99,468.00	82%
Printing	-	44.00	86.00	25.00	75.00	75.00	-	
Credit Card Fees	1,412.29	1,540.00	1,077.00	1,400.00	1,400.00	1,400.00	-	
Indirect Costs	46,062.44	50,542.00	63,271.00	48,736.41	47,532.92	45,553.61	(1,979.31)	-4%
<b>TOTAL EXPENSES</b>	<b>1,247,380.98</b>	<b>1,634,263.00</b>	<b>637,032.00</b>	<b>425,617.35</b>	<b>217,752.84</b>	<b>310,984.56</b>	<b>93,231.72</b>	<b>30%</b>
Excess Revenues over Expenses	\$ 25,484.97	\$ (8,422.00)	\$ (65,132.00)	\$ (19,177.35)	\$ (13,924.84)	\$ (6,904.56)	\$ 7,020.28	-102%

2011 Budget Analysis  
NSAA Total

	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	Difference 10 Projected/ 11 Budget	Percentage Increase (Decrease)
<b>REVENUES</b>								
State Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technical Assessments	112,000.00	118,500.00	125,000.00	115,000.00	120,000.00	115,000.00	(5,000.00)	-4%
Sponsor Fees	-	-	-	-	-	-	-	
Corporate Associates	-	-	-	-	-	-	-	
Registration Fees	130,445.00	137,615.00	97,895.00	113,200.00	88,300.00	93,375.00	5,075.00	5%
Contract Revenue	-	-	-	-	-	-	-	
Interest	7,428.18	6,949.00	6,228.00	5,000.00	5,000.00	5,000.00	-	
State Reimbursement	178,063.44	138,761.00	180,327.00	200,000.00	180,000.00	160,000.00	(20,000.00)	-13%
Administrative Fees	66,000.00	45,000.00	44,500.00	70,000.00	63,000.00	56,000.00	(7,000.00)	-13%
Sale of Publications	100.00	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>494,036.62</b>	<b>446,825.00</b>	<b>453,950.00</b>	<b>503,200.00</b>	<b>456,300.00</b>	<b>429,375.00</b>	<b>(26,925.00)</b>	<b>-6%</b>
<b>EXPENSES</b>								
Salaries	104,038.50	112,408.00	114,531.00	120,882.53	118,695.44	118,169.61	(525.83)	0%
Fringe Benefits (24%)	26,984.85	26,358.00	27,231.00	31,135.78	28,679.73	26,933.07	(1,746.66)	-6%
Supplies	1,274.35	1,392.00	919.00	1,550.00	975.00	975.00	-	
Postage and Handling	837.87	1,076.00	913.00	1,600.00	1,306.00	1,400.00	94.00	7%
Telephone and Data Services	109.30	-	-	-	-	-	-	
Copying	4,269.81	5,008.00	1,847.00	3,450.00	800.00	800.00	-	
Equipment Repairs/Maintenance	-	-	-	-	-	-	-	
Uncollectible Receivables	-	-	-	-	-	-	-	
Continuing Education	-	-	-	-	-	-	-	
Consultant Services	2,442.50	1,358.00	1,169.00	1,000.00	1,000.00	1,000.00	-	
Consultant Expenses	2,306.45	5,306.00	2,913.00	4,500.00	3,341.00	4,500.00	1,159.00	26%
Staff Travel	7,898.77	10,629.00	8,858.00	11,750.00	10,541.00	11,000.00	459.00	4%
President/Executive Ctte Expense	9,812.11	9,108.00	8,414.00	7,500.00	7,500.00	7,500.00	-	
Meeting Expense	73,978.18	99,330.00	57,614.00	81,125.00	63,226.00	66,500.00	3,274.00	5%
Administrative Service Expense	179,276.17	140,117.00	180,226.00	200,000.00	180,000.00	160,000.00	(20,000.00)	-13%
Printing	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	
Books & Periodicals	1,086.98	1,208.00	1,171.00	1,300.00	1,300.00	1,300.00	-	
Credit Card Fees	2,590.80	3,039.00	2,316.00	2,535.00	2,340.00	2,450.00	110.00	4%
Indirect Costs	59,117.13	62,294.00	73,022.00	69,198.73	66,053.54	68,038.65	1,985.11	3%
<b>TOTAL EXPENSES</b>	<b>476,023.77</b>	<b>478,631.00</b>	<b>481,144.00</b>	<b>537,527.04</b>	<b>485,757.71</b>	<b>470,566.33</b>	<b>(15,191.38)</b>	<b>-3%</b>
<b>Excess Revenues over Expenses</b>	<b>\$ 18,012.85</b>	<b>\$ (31,806.00)</b>	<b>\$ (27,194.00)</b>	<b>\$ (34,327.04)</b>	<b>\$ (29,457.71)</b>	<b>\$ (41,191.33)</b>	<b>\$ (11,733.62)</b>	<b>28%</b>

BUDGET ANALYSIS INDIRECT - 2011

	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	Difference 09 Projected/ 10 Budget	Percentage Increase (Decrease)
<b>REVENUES</b>								
State Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technical Assessments	-	-	-	-	-	-	-	
Sponsor Fees	-	-	-	-	-	-	-	
Registration Fees	-	-	-	-	-	-	-	
Subscriptions	-	-	-	-	-	-	-	
Contract Revenue	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	
Administrative Service Reimburse	-	-	-	-	-	-	-	
Administrative Service Fees	-	-	-	-	-	-	-	
Sale of Publications	-	-	-	-	-	-	-	
Miscellaneous	12,589.00	12,332.00	11,848.00	12,000.00	12,000.00	12,000.00	-	
<b>TOTAL REVENUES</b>	<b>12,589.00</b>	<b>12,332.00</b>	<b>11,848.00</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>-</b>	
<b>EXPENSES</b>								
Salaries	187,887.00	151,768.00	194,035.00	169,784.74	170,866.32	177,515.23	6,648.91	4%
Fringe Benefits	49,996.00	62,089.00	54,416.00	43,731.53	41,285.48	40,459.05	(826.43)	-2%
Supplies	15,446.00	17,571.00	10,035.00	14,000.00	12,000.00	12,000.00	-	
Postage and Handling	2,802.00	2,282.00	1,578.00	2,300.00	2,200.00	2,200.00	-	
Communications Services	16,296.00	19,690.00	20,546.00	16,000.00	17,000.00	17,000.00	-	
Copying	3,419.00	4,031.00	2,837.00	5,000.00	4,500.00	5,000.00	500.00	10%
Repairs and Maintenance	2,846.00	2,454.00	592.00	2,000.00	1,000.00	1,000.00	-	
Continuing Education	-	-	1,622.00	2,000.00	3,000.00	2,000.00	(1,000.00)	-50%
Consultant Services	15,364.00	35,670.00	3,403.00	3,000.00	3,000.00	3,500.00	500.00	14%
Consultant Expenses	-	-	427.00	500.00	500.00	500.00	-	
Staff Travel	396.00	1,095.00	-	500.00	500.00	500.00	-	
Books & Periodicals	271.00	66.00	647.00	500.00	500.00	500.00	-	
Bank Service Fees	2,032.00	2,901.00	2,434.00	3,000.00	3,000.00	3,000.00	-	
Credit Card Fees	640.00	783.00	672.00	900.00	900.00	900.00	-	
Miscellaneous	4,312.00	8,575.00	2,113.00	3,000.00	3,000.00	3,000.00	-	
Rent	51,056.00	54,735.00	57,862.00	55,000.00	56,000.00	57,000.00	1,000.00	2%
Janitorial Services	2,400.00	2,500.00	2,600.00	2,600.00	2,600.00	2,600.00	-	
Utilities	2,776.00	2,812.00	3,260.00	3,000.00	3,300.00	3,000.00	(300.00)	-10%
Condo Fees	8,647.00	7,759.00	9,314.00	9,500.00	10,000.00	10,000.00	-	
Software Support	-	-	6,999.00	12,500.00	10,000.00	10,000.00	-	
Membership Dues	100.00	400.00	565.00	200.00	200.00	200.00	-	
Copier Rental	3,212.00	3,504.00	4,247.00	4,300.00	4,300.00	4,300.00	-	
Postage Machine Rental	1,800.00	-	-	-	-	-	-	
Insurance	1,522.00	1,659.00	1,673.00	1,750.00	1,700.00	1,750.00	50.00	3%
Legal	1,797.00	1,619.00	197.00	3,000.00	1,000.00	2,000.00	1,000.00	50%
Auditing	2,179.00	2,190.00	2,669.00	2,700.00	3,500.00	3,000.00	(500.00)	-17%
Interest Expense	8,901.00	8,926.00	8,902.00	9,000.00	1,750.00	500.00	(1,250.00)	-250%
Depreciation - Equipment	19,733.50	23,259.00	20,164.00	19,960.00	16,000.00	17,600.00	1,600.00	9%
Depreciation - Building	19,197.15	19,197.00	19,197.00	19,197.00	19,197.00	19,197.00	-	
<b>TOTAL EXPENSES</b>	<b>425,027.65</b>	<b>437,535.00</b>	<b>433,006.00</b>	<b>408,923.27</b>	<b>392,798.80</b>	<b>400,221.29</b>	<b>7,422.49</b>	<b>2%</b>
Excess Revenues over Expenses	(412,438.65)	(425,203.00)	(421,158.00)	(396,923.27)	(380,798.80)	(388,221.29)	(7,422.49)	2%

2011 Budget Analysis  
Grand Total

	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	Difference 09 Projected/ 10 Budget	Percentage Increase (Decrease)
<b>REVENUES</b>								
State Dues	\$ 540,125.00	\$ 551,625.00	\$ 543,625.00	\$ 520,000.00	\$ 530,000.00	\$ 520,000.00	\$ (23,625.00)	-4%
Technical Assessments	188,500.00	192,000.00	195,500.00	205,000.00	218,000.00	209,000.00	9,500.00	5%
Sponsor Fees	70,000.00	54,500.00	64,500.00	55,000.00	54,000.00	54,000.00	(9,500.00)	-15%
Corporate Associates	373,250.00	417,000.00	354,000.00	350,000.00	370,500.00	350,000.00	(4,000.00)	-1%
Registration Fees	459,273.00	493,164.00	428,334.00	421,120.00	371,125.00	386,825.00	(7,214.00)	-2%
Contract Revenue	160,322.26	236,846.00	84,081.00	144,500.00	91,500.00	102,500.00	60,419.00	72%
Interest	90,733.12	106,648.00	88,153.00	83,530.00	71,100.00	65,600.00	(4,623.00)	-5%
State Reimbursement	1,218,004.89	1,544,830.00	580,259.00	414,000.00	201,532.00	281,000.00	(166,259.00)	-29%
Administrative Fees	94,694.50	85,982.00	55,148.00	75,520.00	63,346.00	59,630.00	20,372.00	37%
Sale of Publications	479.75	502.00	260.00	200.00	200.00	200.00	(60.00)	-12%
Miscellaneous	17,888.05	1,287.00	1,675.00	1,000.00	500.00	500.00	(675.00)	-40%
<b>TOTAL REVENUES</b>	<b>3,213,270.57</b>	<b>3,684,384.00</b>	<b>2,395,535.00</b>	<b>2,269,870.00</b>	<b>1,971,803.00</b>	<b>2,029,255.00</b>	<b>(125,665.00)</b>	<b>-5%</b>
<b>EXPENSES</b>								
Salaries	603,230.23	651,051.00	663,422.00	693,314.23	684,232.67	679,310.49	29,892.23	5%
Fringe Benefits (24%)	143,811.85	155,352.00	154,154.00	178,577.29	165,327.25	153,688.02	24,423.29	16%
Supplies	5,548.96	6,009.00	6,600.00	6,525.00	5,750.00	6,175.00	(75.00)	-1%
Postage and Handling	3,172.59	3,227.00	2,810.00	4,210.00	3,126.00	3,270.00	1,400.00	50%
Telephone and Data Services	2,928.30	2,434.00	1,930.00	2,900.00	2,500.00	2,500.00	970.00	50%
Copying	10,424.58	8,316.00	3,453.00	8,430.00	5,375.00	5,500.00	4,977.00	144%
Equipment Repairs/Maintenance	-	1,392.00	-	-	-	-	-	-
Uncollectible Receivables	1,445.62	550.00	1,461.00	-	-	-	(1,461.00)	-100%
Continuing Education	11,802.66	3,921.00	-	-	-	-	-	-
Consultant Services	47,927.50	92,083.00	41,009.00	68,000.00	33,450.00	39,000.00	26,991.00	66%
Consultant Expenses	26,954.67	42,405.00	21,572.00	31,600.00	20,491.00	24,900.00	10,028.00	46%
Staff Travel	45,015.72	47,129.00	47,957.00	45,550.00	39,881.00	42,690.00	(2,407.00)	-5%
President/Executive Cttee Expense	18,086.32	14,477.00	10,675.00	16,000.00	16,000.00	16,000.00	5,325.00	50%
Meeting Expense	269,259.88	401,209.00	401,572.00	369,225.00	316,161.00	319,371.00	(32,347.00)	-8%
Travel Reimbursement	-	-	-	-	-	125,000.00	-	-
Administrative Service Expense	1,219,217.62	1,546,186.00	580,158.00	414,000.00	201,532.00	281,000.00	(166,158.00)	-29%
Printing	7,605.90	4,634.00	5,636.00	4,525.00	4,225.00	4,075.00	(1,111.00)	-20%
Duplication of Audio Visual Aids	-	-	-	-	-	-	-	-
Advertising	644.00	-	-	-	-	-	-	-
Books & Periodicals	1,957.76	1,928.00	2,804.00	3,300.00	3,300.00	3,300.00	496.00	18%
Credit Card Fees	14,504.46	13,701.00	12,607.00	12,760.00	11,365.00	11,975.00	153.00	1%
Miscellaneous	5,624.15	7,391.00	4,150.00	4,450.00	4,200.00	4,200.00	300.00	7%
Indirect Costs	412,439.68	425,203.00	421,158.00	396,923.26	380,798.82	388,221.29	(24,234.74)	-6%
Loss on Disposal of Assets	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>2,851,602.45</b>	<b>3,428,598.00</b>	<b>2,383,128.00</b>	<b>2,260,289.78</b>	<b>1,897,714.74</b>	<b>2,110,175.80</b>	<b>(122,838.22)</b>	<b>-5%</b>
<b>Excess Revenues over Expenses</b>	<b>\$ 361,668.12</b>	<b>\$ 255,786.00</b>	<b>\$ 12,407.00</b>	<b>\$ 9,580.22</b>	<b>\$ 74,088.26</b>	<b>\$ (80,920.80)</b>	<b>\$ (2,826.78)</b>	<b>-23%</b>