



NASACT

National Association of State
**Auditors, Comptrollers
and Treasurers**

**2017 Budget
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2017 Budget Analysis
NASACT Total

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Difference 16 Projected/ 17 Budget
REVENUES							
State Dues	\$ 552,500	\$ 583,050	\$ 602,264	\$ 617,000	\$ 630,000	\$ 650,000	20,000
Technical Assessments	-	-	-	-	-	-	-
Sponsor Fees	-	-	-	-	-	-	-
Corporate Associates	381,000	472,000	399,500	400,000	452,500	400,000	(52,500)
Registration Fees	343,806	429,009	383,627	388,000	392,090	355,000	(37,090)
Contract Revenue	196,755	166,707	225,585	198,250	240,250	261,100	20,850
Interest	40,253	39,270	45,835	55,000	55,000	57,000	2,000
Administrative Service Reimbursement	-	-	-	-	-	-	-
Administrative Service Fees	-	-	-	-	-	-	-
Sale of Publications	200	260	-	-	-	-	-
Miscellaneous	23,413	24,727	16,435	17,000	17,000	17,000	-
TOTAL REVENUES	1,537,927	1,715,022	1,673,246	1,675,250	1,786,840	1,740,100	(46,740)
EXPENSES							
Salaries	651,590	670,708	718,044	753,791	786,675	819,753	33,078
Fringe Benefits (26%)	151,201	160,003	175,146	191,757	200,233	209,984	9,751
Supplies	5,391	8,545	12,825	8,800	19,300	8,300	(11,000)
Postage and Handling	3,079	1,894	3,894	2,450	2,625	2,600	(25)
Communication Services	1,090	363	427	500	750	500	(250)
Copying	8,268	6,935	6,232	7,350	5,862	5,450	(412)
Equipment Purchases	-	-	-	-	-	-	-
Equipment Repairs/Maintenance	-	-	-	-	-	-	-
Uncollectible Receivables	-	-	-	-	-	-	-
Continuing Education	-	-	-	-	-	-	-
Consultant Services	52,220	40,550	48,450	49,500	50,300	49,500	(800)
Consultant Expenses	36,342	28,116	33,043	30,000	25,850	30,000	4,150
Staff Travel	37,358	37,252	34,976	30,500	30,207	29,000	(1,207)
President/Executive Cttee Expense	2,326	2,170	2,039	5,000	2,500	2,500	-
Meeting Expense	287,185	385,646	296,683	415,720	412,438	328,700	(83,738)
Travel reimbursement	90,656	134,524	156,110	197,500	197,500	130,000	(67,500)
Administrative Service Expense	-	-	-	-	-	-	-
Printing	8,703	9,378	7,368	24,000	25,900	9,000	(16,900)
Duplication of Audio Visual Aids	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Books & Periodicals	1,325	1,381	1,443	1,400	1,400	1,400	-
Credit Card Fees	16,704	17,933	17,543	16,300	17,100	17,000	(100)
Miscellaneous	1,707	2,653	1,610	1,800	1,800	1,800	-
Data Services	-	-	-	3,600	3,600	3,600	-
Rent	59,410	61,682	63,858	65,600	65,600	66,000	400
Indirect Costs	186,496	164,852	236,554	181,661	171,375	176,870	5,495
Loss on Disposal of Assets	-	-	-	-	-	-	-
TOTAL EXPENSES	1,601,051	1,734,585	1,816,245	1,987,229	2,021,015	1,891,957	(129,058)
Excess Revenues over Expenses	<u>(63,124)</u>	<u>(19,563)</u>	<u>(142,999)</u>	<u>(311,979)</u>	<u>(234,175)</u>	<u>(151,857)</u>	<u>82,318</u>

2017 Budget Analysis
NASC Total

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Difference 16 Projected/ 17 Budget
REVENUES							
State Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Technical Assessments	106,000	106,000	104,000	104,000	104,000	104,000	-
Sponsor Fees	131,000	126,000	109,500	117,000	114,500	108,000	(6,500)
Corporate Associates	-	-	-	-	-	-	-
Registration Fees	47,375	45,600	39,250	41,900	41,900	41,900	-
Contract Revenue	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
State Reimbursement	469,736	361,337	277,751	158,000	158,000	158,000	-
Administrative Fees	13,762	10,840	8,333	4,740	4,740	4,740	-
Sale of Publications	100	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
TOTAL REVENUES	767,973	649,777	538,834	425,640	423,140	416,640	(6,500)
EXPENSES							
Salaries	84,625	89,376	89,613	102,642	94,215	98,483	4,268
Fringe Benefits (26%)	22,288	23,003	26,403	26,111	23,981	25,227	1,246
Supplies	1,071	961	807	950	950	950	-
Postage and Handling	1,192	1,082	829	1,175	1,175	1,275	100
Communication Services	47	-	-	100	50	50	-
Copying	80	226	173	350	350	350	-
Equipment purchases	-	-	-	-	-	-	-
Equipment Repairs/Maintenance	-	-	-	-	-	-	-
Uncollectible Receivables	-	-	-	-	-	-	-
Continuing Education	-	-	-	-	-	-	-
Consultant Services	-	1,051	1,005	100	500	500	-
Consultant Expenses	2,643	1,601	992	2,400	2,000	2,000	-
Staff Travel	6,385	7,090	5,270	6,900	7,000	5,300	(1,700)
President/Executive Cttee Expense	-	-	-	-	-	-	-
Meeting Expense	59,865	51,093	59,054	65,100	65,700	53,200	(12,500)
Travel reimbursement	-	-	-	-	-	-	-
Administrative Service Expense	469,736	361,337	277,751	158,000	158,000	158,000	-
Printing	685	20	106	100	100	700	600
Duplication of Audio Visual Aids	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Books & Periodicals	-	-	-	-	-	-	-
Credit Card Fees	3,474	3,738	2,746	3,150	2,400	2,400	-
Miscellaneous	-	-	-	-	-	-	-
Data Services	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Indirect Costs	25,634	22,883	31,144	24,734	20,530	21,241	711
TOTAL EXPENSES	677,725	563,462	495,893	391,812	376,951	369,676	(7,275)
Excess Revenues over Expenses	90,248	86,315	42,941	33,828	46,189	46,964	775

2017 Budget Analysis
NSAA Total

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Difference 16 Projected/ 17 Budget
REVENUES							
State Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Technical Assessments	127,000	127,000	132,000	132,000	132,000	132,000	-
Sponsor Fees	10,000	17,500	15,000	12,500	15,000	15,000	-
Corporate Associates	-	-	-	-	-	-	-
Registration Fees	119,550	129,368	133,660	118,300	123,980	120,275	(3,705)
Contract Revenue	-	-	-	-	-	-	-
Interest	1,692	1,725	2,300	2,300	2,500	2,700	200
State Reimbursement	173,911	210,781	168,364	180,000	150,000	210,000	60,000
Administrative Fees	63,000	70,000	52,500	63,000	66,500	73,500	7,000
Sale of Publications	113	315	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
TOTAL REVENUES	495,266	556,689	503,824	508,100	489,980	553,475	63,495
EXPENSES							
Salaries	126,775	130,874	129,499	144,872	129,475	129,842	367
Fringe Benefits (26%)	31,811	32,442	33,146	36,854	32,955	33,263	308
Supplies	1,069	1,743	1,527	975	1,325	1,100	(225)
Postage and Handling	1,176	967	1,451	1,075	1,150	1,125	(25)
Telephone and Data Services	90	-	58	170	170	170	-
Copying	28	176	207	400	466	475	9
Equipment purchases	-	-	-	-	-	-	-
Equipment Repairs/Maintenance	-	-	-	-	-	-	-
Uncollectible Receivables	-	-	-	-	-	-	-
Continuing Education	-	-	-	-	-	-	-
Consultant Services	158	1,427	2,980	1,000	3,571	3,600	29
Consultant Expenses	4,776	1,298	3,315	5,500	3,841	5,500	1,659
Staff Travel	7,044	6,489	7,588	7,200	7,348	7,200	(148)
President/Executive Cttee Expense	10,097	8,021	7,856	7,300	7,500	7,700	200
Meeting Expense	91,194	85,203	93,403	78,750	96,906	85,750	(11,156)
Travel reimbursements	-	-	-	-	-	-	-
Administrative Service Expense	173,998	212,406	167,794	180,000	150,000	210,000	60,000
Printing	-	50	53	-	-	-	-
Duplication of Audio Visual Aids	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Books & Periodicals	1,194	429	556	800	800	800	-
Credit Card Fees	3,845	4,741	3,990	3,700	3,141	3,600	459
Miscellaneous	-	-	-	-	-	-	-
Data services	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Indirect Costs	37,760	33,330	43,855	34,910	28,214	28,004	(210)
TOTAL EXPENSES	491,015	519,597	497,278	503,506	466,862	518,129	51,267
Excess Revenues over Expenses	4,251	37,091	6,546	4,594	23,118	35,346	12,228

BUDGET ANALYSIS INDIRECT - 2017

	2013	2014	2015	2016	2016	2016	Difference
	Actual	Actual	Actual	Budget	Projection	Budget	16 Projected/ 17 Budget
REVENUES							
State Dues	-	-	-	-	-	-	-
Technical Assessments	-	-	-	-	-	-	-
Sponsor Fees	-	-	-	-	-	-	-
Registration Fees	-	-	-	-	-	-	-
Subscriptions	-	-	-	-	-	-	-
Contract Revenue	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Administrative Service Reimbursements	-	-	-	-	-	-	-
Administrative Service Fees	-	-	-	-	-	-	-
Sale of Publications	-	-	-	-	-	-	-
Miscellaneous	450	79,361	8,342	300	550	500	(50.00)
TOTAL REVENUES	450	79,361	8,342	300	550	500	(50.00)
EXPENSES							
Salaries	90,567	112,047	105,166	77,772	67,057	75,643	8,586.00
Fringe Benefits	37,550	26,777	29,993	19,785	17,068	19,376	2,308.00
Supplies	13,227	24,849	22,126	12,500	12,500	15,100	2,600.00
Postage and Handling	1,448	2,093	2,383	2,000	2,000	2,000	-
Communication Services	1,591	16,363	17,955	19,500	16,800	17,300	500.00
Copying	2,073	1,871	2,318	2,200	2,000	2,000	-
Equipment Purchases	-	-	-	-	-	-	-
Repairs and Maintenance	227	2,162	1,758	500	1,500	500	(1,000.00)
Continuing Education	3,874	5,478	3,495	1,500	500	500	-
Consultant Services	3,709	23,665	37,042	27,000	30,000	22,000	(8,000.00)
Consultant Expenses	-	-	-	500	500	500	-
Staff Travel	158	-	652	700	650	700	50.00
Printing	160	150	502	-	-	-	-
Advertising	-	-	-	-	-	-	-
Books & Periodicals	259	276	300	250	300	300	-
Bank Service Fees	3,494	2,344	3,207	4,000	1,500	1,500	-
Credit Card Fees	1,011	896	766	900	900	900	-
Miscellaneous	14,629	563	9,450	500	500	500	-
Rent	-	-	-	-	-	-	-
Janitorial Services	2,400	2,900	2,580	2,500	2,500	2,500	-
Utilities	3,937	5,290	4,820	3,900	4,000	4,200	200.00
Condo Fees	12,843	11,583	13,744	12,500	11,000	11,500	500.00
Software Support	12,973	15,070	20,423	12,000	12,400	12,400	-
Membership Dues	-	155	105	200	200	200	-
Copier Rental	5,252	5,238	5,220	5,200	5,300	5,300	-
Postage Machine Rental	-	-	-	-	-	-	-
Insurance	3,944	4,114	4,255	4,000	4,000	4,000	-
Legal	-	-	-	-	-	-	-
Auditing	3,937	3,723	3,816	4,000	3,800	4,000	200.00
Interest Expense	-	-	-	-	-	-	-
Depreciation - Equipment	11,879	13,607	8,622	8,500	4,500	4,500	-
Depreciation - Building	19,197	19,197	19,197	19,197	19,197	19,197	-
TOTAL EXPENSES	250,340	300,411	319,895	241,604	220,672	226,616	5,944.00
Excess Revenues over Expenses	(249,890)	(221,050)	(311,553)	(241,304)	(220,122)	(226,116)	(5,994.00)

2016 Budget Analysis
Grand Total

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Difference 16 Projected/ 17 Budget
REVENUES							
State Dues	\$ 552,500	\$ 583,050	\$ 602,264	\$ 617,000	\$ 630,000	\$ 650,000	\$ 20,000
Technical Assessments	233,000	233,000	236,000	236,000	236,000	236,000	-
Sponsor Fees	141,000	143,500	124,500	129,500	129,500	123,000	(6,500)
Corporate Associates	381,000	472,000	399,500	400,000	452,500	400,000	(52,500)
Registration Fees	510,731	603,977	556,537	548,200	557,970	517,175	(40,795)
Contract Revenue	196,755	166,706	225,585	198,250	240,250	261,100	20,850
Interest	41,945	40,995	48,135	57,300	57,500	59,700	2,200
State Reimbursement	643,647	572,118	446,115	338,000	308,000	368,000	60,000
Administrative Fees	76,762	80,840	60,833	67,740	71,240	78,240	7,000
Sale of Publications	413	575	-	-	-	-	-
Miscellaneous	23,413	24,727	16,435	17,000	17,000	17,000	-
TOTAL REVENUES	2,801,166	2,921,487	2,715,904	2,608,990	2,699,960	2,710,215	10,255
EXPENSES							
Salaries	862,990	890,958	937,156	1,001,306	1,010,366	1,048,079	37,713
Fringe Benefits (26%)	205,300	215,447	234,695	254,724	257,171	268,476	11,305
Supplies	7,531	11,249	15,159	10,725	21,575	10,350	(11,225)
Postage and Handling	5,447	3,942	6,174	4,700	4,950	5,000	50
Telephone and Data Services	1,227	363	485	770	970	720	(250)
Copying	8,376	7,338	6,612	8,100	6,678	6,275	(403)
Equipment purchases	-	-	-	-	-	-	-
Equipment Repairs/Maintenance	-	-	-	-	-	-	-
Uncollectible Receivables	-	-	-	-	-	-	-
Continuing Education	-	-	-	-	-	-	-
Consultant Services	52,378	43,029	52,435	50,600	54,371	53,600	(771)
Consultant Expenses	43,761	31,016	37,350	37,900	31,691	37,500	5,809
Staff Travel	50,787	50,831	47,834	44,600	44,555	41,500	(3,055)
President/Executive Ctte Expense	12,423	10,191	9,894	12,300	10,000	10,200	200
Meeting Expense	438,244	521,943	449,138	559,570	575,044	467,650	(107,394)
Travel Reimbursement	90,656	134,524	156,110	197,500	197,500	130,000	(67,500)
Administrative Service Expense	643,734	573,743	445,545	338,000	308,000	368,000	60,000
Printing	9,388	9,448	7,527	24,100	26,000	9,700	(16,300)
Duplication of Audio Visual Aids	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Books & Periodicals	2,519	1,810	1,999	2,200	2,200	2,200	-
Credit Card Fees	24,023	26,412	24,276	23,150	22,641	23,000	359
Miscellaneous	1,707	2,653	1,610	1,800	1,800	1,800	-
Data services	-	-	-	3,600	3,600	3,600	-
Rent	59,410	61,682	63,858	65,600	65,600	66,000	400
Indirect Costs	249,890	221,066	311,553	241,304	220,118	226,114	5,996
Loss on Disposal of Assets	-	-	-	-	-	-	-
TOTAL EXPENSES	2,769,792	2,817,645	2,809,410	2,882,547	2,864,832	2,779,766	(85,066)
Excess Revenues over Expenses	31,374	103,842	(93,506)	(273,557)	(164,872)	(69,551)	95,321