



NASACT

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

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2021 Budget Analysis
NASACT Total

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget	Difference 20 Projected/ 21 Budget
REVENUES							
State Dues	\$ 642,900	\$ 633,000	\$ 631,300	\$ 630,000	610,000	610,000	-
Technical Assessments	-	-	-	-	-	-	-
Sponsor Fees	-	-	-	-	-	-	-
Corporate Associates	483,000	499,500	538,500	510,000	583,000	510,000	(73,000)
Registration Fees	345,402	389,759	379,383	354,000	375,000	329,500	(45,500)
Contract Revenue	264,124	262,771	289,214	272,200	295,800	278,000	(17,800)
Interest	53,463	58,037	75,073	90,000	90,000	89,500	(500)
Administrative Service Reimbursement	-	-	-	-	-	-	-
Administrative Service Fees	-	-	-	-	-	-	-
Sale of Publications	-	49	-	-	-	-	-
Miscellaneous	16,175	141,229	23,023	17,000	17,000	17,000	-
TOTAL REVENUES	1,805,064	1,984,345	1,936,493	1,873,200	1,970,800	1,834,000	(136,800)
EXPENSES							
Salaries	761,559	782,482	829,769	910,874	844,400	924,414	80,014
Fringe Benefits (26%)	183,785	185,141	194,483	233,025	220,359	263,457	43,098
Supplies	10,424	10,094	9,638	7,600	7,600	7,700	100
Postage and Handling	2,017	1,207	3,844	2,850	4,150	3,250	(900)
Communication Services	1,331	2,557	2,130	1,500	1,500	1,500	-
Copying	9,051	220	110	7,350	7,100	7,100	-
Equipment Purchases	-	-	-	-	-	-	-
Equipment Repairs/Maintenance	-	-	-	-	-	-	-
Uncollectible Receivables	-	-	-	-	-	-	-
Continuing Education	100	175	-	-	-	-	-
Consultant Services	42,000	53,000	68,500	66,000	65,725	83,000	17,275
Consultant Expenses	34,014	25,241	39,333	34,500	38,800	37,500	(1,300)
Staff Travel	23,455	31,543	30,227	33,100	38,850	38,850	-
President/Executive Ctte Expense	5,345	8,858	8,755	6,000	7,000	9,500	2,500
Meeting Expense	273,386	479,079	356,490	431,500	466,975	314,500	(152,475)
Travel reimbursement	96,630	108,922	128,252	120,000	125,000	125,000	-
Administrative Service Expense	-	-	-	-	-	-	-
Printing	8,456	16,405	16,658	8,500	8,600	8,500	(100)
Duplication of Audio Visual Aids	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Books & Periodicals	-	-	-	-	-	-	-
Credit Card Fees	17,863	17,433	16,968	16,300	17,500	16,500	(1,000)
Software support	-	-	-	-	-	-	-
Miscellaneous	1,729	195	3,245	1,000	1,000	500	(500)
Professional membership dues	754	620	864	600	600	850	250
Data Services	3,540	3,540	-	3,600	3,600	3,600	-
Rent	69,297	70,297	73,075	74,500	70,000	65,000	(5,000)
Indirect Costs	177,120	155,497	153,325	160,538	160,133	164,990	4,857
TOTAL EXPENSES	1,721,856	1,952,506	1,935,666	2,119,337	2,088,892	2,075,711	(13,181)
Excess Revenues over Expenses	83,208	31,839	827	(246,137)	(118,092)	(241,711)	(123,619)

2021 Budget Analysis
NASC Total

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget	Difference 20 Projected/ 21 Budget
REVENUES							
State Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Technical Assessments	102,000	114,750	130,000	127,500	127,500	127,500	-
Sponsor Fees	131,500	114,500	128,000	109,500	109,500	118,500	9,000
Corporate Associates	-	-	-	-	-	-	-
Registration Fees	50,593	55,655	61,925	43,200	43,200	53,050	9,850
Contract Revenue	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
State Reimbursement	474,815	213,555	162,000	160,000	180,000	160,000	(20,000)
Administrative Fees	15,082	6,407	4,860	4,800	5,400	4,800	(600)
Sale of Publications	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
TOTAL REVENUES	773,990	504,867	486,785	445,000	465,600	463,850	(1,750)
EXPENSES							
Salaries	98,415	104,500	109,562	114,149	114,192	121,758	7,566
Fringe Benefits (26%)	26,124	25,550	26,408	29,202	29,800	34,701	4,901
Supplies	972	892	1,289	1,000	1,000	1,100	100
Postage and Handling	856	944	1,371	1,000	1,000	1,300	300
Communication Services	-	34	-	50	50	50	-
Copying	319	190	205	325	325	425	100
Equipment purchases	-	-	-	-	-	-	-
Equipment Repairs/Maintenance	-	-	-	-	-	-	-
Uncollectible Receivables	-	-	-	-	-	-	-
Continuing Education	-	-	-	-	-	-	-
Consultant Services	250	1,250	720	2,000	2,000	2,000	-
Consultant Expenses	405	3,068	592	3,000	3,000	3,000	-
Staff Travel	5,955	5,918	4,818	6,500	6,250	7,900	1,650
President/Executive Cttee Expense	-	-	-	-	-	-	-
Meeting Expense	49,164	72,947	112,027	73,100	73,100	72,100	(1,000)
Travel reimbursement	-	-	-	-	-	-	-
Administrative Service Expense	474,815	213,555	162,000	160,000	180,000	160,000	(20,000)
Printing	75	-	102	75	75	100	25
Duplication of Audio Visual Aids	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Books & Periodicals	-	1,266	-	-	-	-	-
Credit Card Fees	3,460	1,962	3,978	3,400	3,400	3,400	-
Software support	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Professional membership dues	-	-	-	-	-	-	-
Data Services	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Indirect Costs	23,254	20,840	20,149	20,126	21,657	21,733	76
TOTAL EXPENSES	684,064	452,916	443,221	413,927	435,849	429,567	(6,282)
Excess Revenues over Expenses	89,926	51,951	43,564	31,073	29,751	34,283	4,532

2021 Budget Analysis
NSAA Total

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget	Difference 20 Projected/ 21 Budget
REVENUES							
State Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Technical Assessments	133,500	132,000	133,000	132,000	132,000	132,000	-
Sponsor Fees	15,000	35,000	32,500	22,500	34,000	32,000	(2,000)
Corporate Associates	-	-	-	-	-	-	-
Registration Fees	151,228	169,228	201,180	149,600	179,925	158,000	(21,925)
Contract Revenue	-	-	-	-	-	-	-
Interest	2,508	2,555	3,061	3,000	3,100	3,100	-
State Reimbursement	221,764	150,227	240,664	200,000	190,000	150,000	(40,000)
Administrative Fees	70,000	45,500	77,000	70,000	66,500	52,500	(14,000)
Sale of Publications	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
TOTAL REVENUES	594,000	534,510	687,405	577,100	605,525	527,600	(77,925)
EXPENSES							
Salaries	143,790	149,845	150,735	152,181	152,240	157,405	5,165
Fringe Benefits (26%)	36,378	39,119	39,918	38,932	38,586	44,861	6,275
Supplies	1,545	1,822	2,153	2,000	1,900	2,000	100
Postage and Handling	886	1,400	843	1,025	1,200	1,225	25
Telephone and Data Services	-	-	-	-	-	-	-
Copying	208	675	486	400	365	400	35
Equipment purchases	-	-	-	-	-	-	-
Equipment Repairs/Maintenance	-	-	-	-	-	-	-
Uncollectible Receivables	-	-	-	-	-	-	-
Continuing Education	-	-	-	-	-	-	-
Consultant Services	4,044	5,662	19,049	4,875	3,875	4,875	1,000
Consultant Expenses	1,149	2,425	4,409	7,000	5,400	7,000	1,600
Staff Travel	6,212	9,314	6,277	10,200	11,150	10,350	(800)
President/Executive Ctte Expense	2,508	2,555	3,061	3,000	3,100	3,100	-
Meeting Expense	107,200	101,590	154,785	116,750	143,000	126,000	(17,000)
Travel reimbursements	-	-	-	-	-	-	-
Administrative Service Expense	223,272	152,125	241,090	200,000	190,000	150,000	(40,000)
Printing	60	29	55	-	82	-	(82)
Duplication of Audio Visual Aids	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Books & Periodicals	766	628	576	700	700	700	-
Credit Card Fees	5,219	6,158	5,855	4,500	4,665	4,500	(165)
Software support	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Professional membership dues	-	-	-	-	-	-	-
Data services	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Indirect Costs	33,691	30,447	28,594	26,832	28,871	28,094	(777)
TOTAL EXPENSES	566,928	503,794	657,886	568,395	585,134	540,510	(44,624)
Excess Revenues over Expenses	27,072	30,716	29,519	8,705	20,391	(12,910)	(33,301)

BUDGET ANALYSIS INDIRECT - 2021

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget	Difference 20 Projected/ 21 Budget
REVENUES							
State Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Technical Assessments							-
Sponsor Fees							-
Registration Fees							-
Subscriptions							-
Contract Revenue							-
Interest							-
Administrative Service Reimbursements							-
Administrative Service Fees							-
Sale of Publications							-
Miscellaneous	140	6,401	12,601	9,000	9,000	9,000	-
TOTAL REVENUES	140	6,401	12,601	9,000	9,000	9,000	-
EXPENSES							
Salaries	69,291	66,327	65,660	68,266	68,292	71,183	2,891
Fringe Benefits	15,764	14,127	20,086	17,383	17,822	20,287	2,465
Supplies	38,038	19,933	16,864	17,000	15,500	14,000	(1,500)
Postage and Handling	671	1,616	644	1,000	1,000	1,000	-
Communication Services	16,967	11,721	13,179	15,000	15,000	15,000	-
Copying	3,178	2,608	4,325	2,700	3,000	3,000	-
Equipment Purchases	-						-
Repairs and Maintenance	70	14,737	110	1,000	1,000	1,000	-
Continuing Education	-	450		500	500	500	-
Consultant Services	17,226	21,078	18,402	19,000	18,500	19,000	500
Consultant Expenses	450			500	500	500	-
Staff Travel	18		57	250	250	250	-
Printing	-	86	55				-
Advertising	-						-
Books & Periodicals	-			200	200	200	-
Bank Service Fees	632	730	656	800	700	700	-
Credit Card Fees	696	1,052	923	600	600	600	-
Miscellaneous	1,310	171		300	300	300	-
Professional Membership Dues	2,106	1,257	2,118	1,500	1,500	1,500	-
Rent			72				-
Janitorial Services	2,650	2,489	2,463	2,500	2,500	2,500	-
Utilities	4,727	4,548	4,676	4,800	4,800	4,800	-
Condo Fees	9,700	11,200	11,600	12,000	13,000	12,000	(1,000)
Software Support	11,805	13,469	13,884	13,500	15,300	15,500	200
Copier Rental	5,455	5,350	5,378	5,500	5,500	5,500	-
Insurance	4,664	4,742	4,916	4,500	5,000	5,000	-
Legal	-						-
Auditing	4,627	5,796	5,265	5,500	5,700	5,800	100
Interest Expense	-						-
Depreciation - Equipment	4,968	1,889	3,800	3,000	4,000	4,500	500
Depreciation - Building	19,197	19,197	19,197	19,197	19,197	19,197	-
TOTAL EXPENSES	234,209	224,573	214,330	216,496	219,661	223,817	4,156
Excess Revenues over Expenses	<u>(234,069)</u>	<u>(218,172)</u>	<u>(201,729)</u>	<u>(207,496)</u>	<u>(210,661)</u>	<u>(214,817)</u>	<u>(4,156)</u>

2021 Budget Analysis
Grand Total

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget	Difference 20 Projected/ 21 Budget
REVENUES							
State Dues	\$ 642,900	\$ 633,000	\$ 631,300	\$ 630,000	\$ 610,000	\$ 610,000	-
Technical Assessments	235,500	246,750	263,000	259,500	259,500	259,500	-
Sponsor Fees	146,500	149,500	160,500	132,000	143,500	150,500	7,000
Corporate Associates	483,000	499,500	538,500	510,000	583,000	510,000	(73,000)
Registration Fees	547,223	614,642	642,488	546,800	598,125	540,550	(57,575)
Contract Revenue	264,124	262,771	289,214	272,200	295,800	278,000	(17,800)
Interest	55,971	60,592	78,134	93,000	93,100	92,600	(500)
State Reimbursement	696,579	363,782	402,664	360,000	370,000	310,000	(60,000)
Administrative Fees	85,082	51,907	81,860	74,800	71,900	57,300	(14,600)
Sale of Publications	-	49	-	-	-	-	-
Miscellaneous	16,175	141,229	23,023	17,000	17,000	17,000	-
TOTAL REVENUES	3,173,053	3,023,722	3,110,683	2,895,300	3,041,925	2,825,450	(216,475)
EXPENSES							
Salaries	1,003,764	1,036,827	1,090,066	1,177,204	1,110,832	1,203,577	92,745
Fringe Benefits (26%)	246,287	249,810	260,809	301,159	288,745	343,019	54,274
Supplies	12,941	12,808	13,081	10,600	10,500	10,800	300
Postage and Handling	3,759	3,551	6,059	4,875	6,350	5,775	(575)
Telephone and Data Services	1,331	2,591	2,130	1,550	1,550	1,550	-
Copying	9,578	1,085	801	8,075	7,790	7,925	135
Equipment purchases	-	-	-	-	-	-	-
Equipment Repairs/Maintenance	-	-	-	-	-	-	-
Uncollectible Receivables	-	-	-	-	-	-	-
Continuing Education	100	175	-	-	-	-	-
Consultant Services	46,294	59,912	88,269	72,875	71,600	89,875	18,275
Consultant Expenses	35,568	30,734	44,334	44,500	47,200	47,500	300
Staff Travel	35,622	46,775	41,323	49,800	56,250	57,100	850
President/Executive Ctte Expense	7,853	11,413	11,816	9,000	10,100	12,600	2,500
Meeting Expense	429,750	653,616	623,302	621,350	683,075	512,600	(170,475)
Travel Reimbursement	96,630	108,922	128,252	120,000	125,000	125,000	-
Administrative Service Expense	698,087	365,680	403,090	360,000	370,000	310,000	(60,000)
Printing	8,591	16,434	16,815	8,575	8,757	8,600	(157)
Duplication of Audio Visual Aids	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Books & Periodicals	766	1,894	576	700	700	700	-
Credit Card Fees	26,542	25,553	26,800	24,200	25,565	24,400	(1,165)
Software support	-	-	-	-	-	-	-
Miscellaneous	1,729	195	3,245	1,000	1,000	500	(500)
Professional membership dues	754	620	864	600	600	850	250
Data services	3,540	3,540	-	3,600	3,600	3,600	-
Rent	69,297	70,297	73,075	74,500	70,000	65,000	(5,000)
Indirect Costs	234,065	206,784	202,073	207,496	210,661	214,817	4,156
Loss on Disposal of Assets	-	-	-	-	-	-	-
TOTAL EXPENSES	2,972,848	2,909,217	3,036,780	3,101,659	3,109,875	3,045,788	(64,087)
Excess Revenues over Expenses	200,205	114,505	73,903	(206,359)	(67,950)	(220,338)	(152,388)