



# NASACT

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

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2022 Budget Analysis  
NASACT Total

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projection	2022 Budget	Difference 21 Projected/ 22 Budget
<b>REVENUES</b>							
State Dues	\$ 633,000	\$ 631,300	\$ 617,650	610,000	595,000	595,000	-
Technical Assessments	-	-	-	-	-	-	-
Sponsor Fees	-	-	-	-	-	-	-
Corporate Associates	499,500	538,500	583,000	510,000	391,000	525,000	134,000
Registration Fees	389,759	379,383	390,122	329,500	261,200	340,000	78,800
Contract Revenue	262,771	289,214	292,266	278,000	240,000	283,800	43,800
Interest	58,037	75,073	88,000	89,500	67,500	61,500	(6,000)
Administrative Service Reimbursement	-	-	-	-	-	-	-
Administrative Service Fees	-	-	-	-	-	-	-
Sale of Publications	49	-	-	-	-	-	-
Miscellaneous	141,229	23,023	13,772	17,000	2,000	17,000	15,000
<b>TOTAL REVENUES</b>	<b>1,984,345</b>	<b>1,936,493</b>	<b>1,984,810</b>	<b>1,834,000</b>	<b>1,556,700</b>	<b>1,822,300</b>	<b>265,600</b>
<b>EXPENSES</b>							
Salaries	782,482	829,769	858,490	924,414	854,543	903,649	49,106
Fringe Benefits (26%)	185,141	194,483	215,550	263,457	249,764	254,938	5,174
Supplies	10,094	9,638	6,761	7,700	1,300	5,600	4,300
Postage and Handling	1,207	3,844	4,181	3,250	150	2,750	2,600
Communication Services	2,557	2,130	1,729	1,500	1,500	1,500	-
Copying	220	110	77	7,100	2,500	2,500	-
Equipment Purchases	-	-	-	-	-	-	-
Equipment Repairs/Maintenance	-	-	-	-	-	-	-
Uncollectible Receivables	-	-	-	-	-	-	-
Continuing Education	175	-	-	-	-	-	-
Consultant Services	53,000	68,500	44,425	83,000	49,000	70,000	21,000
Consultant Expenses	25,241	39,333	22,774	37,500	6,000	29,500	23,500
Staff Travel	31,543	30,227	28,114	38,850	7,950	31,500	23,550
President/Executive Ctte Expense	8,858	8,755	7,692	9,500	-	9,500	9,500
Meeting Expense	479,079	356,490	413,829	314,500	61,500	473,000	411,500
Travel reimbursement	108,922	128,252	85,785	125,000	30,000	125,000	95,000
Administrative Service Expense	-	-	-	-	-	-	-
Printing	16,405	16,658	7,091	8,500	6,800	7,700	900
Duplication of Audio Visual Aids	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Books & Periodicals	-	-	-	-	-	-	-
Credit Card Fees	17,433	16,968	17,763	16,500	14,850	18,500	3,650
Software support	-	-	-	-	-	-	-
Miscellaneous	195	3,245	4,563	500	-	-	-
Professional membership dues	620	864	325	850	850	850	-
Data Services	3,540	-	-	3,600	1,800	-	(1,800)
Rent	70,297	73,075	71,854	65,000	68,797	70,205	1,408
Indirect Costs	155,497	153,325	176,456	164,990	158,176	152,604	(5,572)
<b>TOTAL EXPENSES</b>	<b>1,952,506</b>	<b>1,935,666</b>	<b>1,967,459</b>	<b>2,075,711</b>	<b>1,515,480</b>	<b>2,159,296</b>	<b>643,816</b>
Excess Revenues over Expenses	31,839	827	17,351	(241,711)	41,220	(336,996)	(378,216)

2022 Budget Analysis  
NASC Total

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projection	2022 Budget	Difference 21 Projected/ 22 Budget
<b>REVENUES</b>							
State Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Technical Assessments	114,750	130,000	127,500	127,500	127,500	125,000	(2,500)
Sponsor Fees	114,500	128,000	106,500	118,500	73,000	111,000	38,000
Corporate Associates	-	-	-	-	-	-	-
Registration Fees	55,655	61,925	46,275	53,050	41,800	40,900	(900)
Contract Revenue	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
State Reimbursement	213,555	162,000	181,814	160,000	-	80,000	80,000
Administrative Fees	6,407	4,860	5,454	4,800	-	2,400	2,400
Sale of Publications	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>504,867</b>	<b>486,785</b>	<b>467,543</b>	<b>463,850</b>	<b>242,300</b>	<b>359,300</b>	<b>117,000</b>
<b>EXPENSES</b>							
Salaries	104,500	109,562	114,915	121,758	121,945	123,472	1,527
Fringe Benefits (26%)	25,550	26,408	30,348	34,701	35,642	34,834	(808)
Supplies	892	1,289	784	1,100	-	1,100	1,100
Postage and Handling	944	1,371	662	1,300	500	1,200	700
Communication Services	34	-	913	50	200	300	100
Copying	190	205	80	425	-	375	375
Equipment purchases	-	-	-	-	-	-	-
Equipment Repairs/Maintenance	-	-	-	-	-	-	-
Uncollectible Receivables	-	-	-	-	-	-	-
Continuing Education	-	-	-	-	-	-	-
Consultant Services	1,250	720	1,600	2,000	2,500	2,500	-
Consultant Expenses	3,068	592	-	3,000	-	2,250	2,250
Staff Travel	5,918	4,818	1,653	7,900	-	7,100	7,100
President/Executive Ctte Expense	-	-	-	-	-	-	-
Meeting Expense	72,947	112,027	3,013	72,100	870	68,050	67,180
Travel reimbursement	-	-	-	-	-	-	-
Administrative Service Expense	213,555	162,000	181,814	160,000	-	80,000	80,000
Printing	-	102	-	100	-	-	-
Duplication of Audio Visual Aids	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Books & Periodicals	1,266	-	-	-	-	-	-
Credit Card Fees	1,962	3,978	3,431	3,400	3,650	3,350	(300)
Software support	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Professional membership dues	-	-	-	-	-	-	-
Data Services	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Indirect Costs	20,840	20,149	23,515	21,733	22,583	20,849	(1,734)
<b>TOTAL EXPENSES</b>	<b>452,916</b>	<b>443,221</b>	<b>362,728</b>	<b>429,567</b>	<b>187,890</b>	<b>345,380</b>	<b>157,490</b>
Excess Revenues over Expenses	51,951	43,564	104,815	34,283	54,410	13,920	(40,490)

2022 Budget Analysis  
NSAA Total

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projection	2022 Budget	Difference 21 Projected/ 22 Budget
<b>REVENUES</b>							
State Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Technical Assessments	132,000	133,000	132,000	132,000	130,500	132,000	1,500
Sponsor Fees	35,000	32,500	18,500	32,000	28,500	32,000	3,500
Corporate Associates	-	-	-	-	-	-	-
Registration Fees	169,228	201,180	206,763	158,000	169,350	144,600	(24,750)
Contract Revenue	-	-	-	-	-	-	-
Interest	2,555	3,061	3,459	3,100	2,500	2,200	(300)
State Reimbursement	150,227	240,664	153,055	150,000	500	210,000	209,500
Administrative Fees	45,500	77,000	59,500	52,500	52,500	73,500	21,000
Sale of Publications	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>534,510</b>	<b>687,405</b>	<b>573,277</b>	<b>527,600</b>	<b>383,850</b>	<b>594,300</b>	<b>210,450</b>
<b>EXPENSES</b>							
Salaries	149,845	150,735	164,642	157,405	157,464	199,292	41,828
Fringe Benefits (26%)	39,119	39,918	38,367	44,861	46,024	56,224	10,200
Supplies	1,822	2,153	1,034	2,000	1,556	2,000	444
Postage and Handling	1,400	843	595	1,225	675	1,225	550
Telephone and Data Services	-	-	777	-	575	100	(475)
Copying	675	486	106	400	150	400	250
Equipment purchases	-	-	-	-	-	-	-
Equipment Repairs/Maintenance	-	-	-	-	-	-	-
Uncollectible Receivables	-	-	-	-	-	-	-
Continuing Education	-	-	-	-	-	-	-
Consultant Services	5,662	19,049	7,670	4,875	5,875	5,375	(500)
Consultant Expenses	2,425	4,409	398	7,000	2,000	7,000	5,000
Staff Travel	9,314	6,277	4,049	10,350	5,000	12,350	7,350
President/Executive Ctte Expense	2,555	3,061	3,459	3,100	2,500	2,200	(300)
Meeting Expense	101,590	154,785	41,009	126,000	55,112	106,000	50,888
Travel reimbursements	-	-	-	-	-	-	-
Administrative Service Expense	152,125	241,090	153,488	150,000	500	210,000	209,500
Printing	29	55	82	-	-	-	-
Duplication of Audio Visual Aids	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Books & Periodicals	628	576	719	700	700	700	-
Credit Card Fees	6,158	5,855	6,989	4,500	5,195	4,250	(945)
Software support	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Professional membership dues	-	-	-	-	-	-	-
Data services	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Indirect Costs	30,447	28,594	33,041	28,094	29,159	33,652	4,493
<b>TOTAL EXPENSES</b>	<b>503,794</b>	<b>657,886</b>	<b>456,425</b>	<b>540,510</b>	<b>312,485</b>	<b>640,768</b>	<b>328,283</b>
Excess Revenues over Expenses	30,716	29,519	116,852	(12,910)	71,365	(46,468)	(117,833)

BUDGET ANALYSIS INDIRECT - 2022

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projection	2022 Budget
<b>REVENUES</b>						
State Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Technical Assessments						
Sponsor Fees						
Registration Fees						
Subscriptions						
Contract Revenue						
Interest						
Administrative Service Reimbursements						
Administrative Service Fees						
Sale of Publications						
Miscellaneous	6,401	12,601	6,135	9,000	4,000	9,000
<b>TOTAL REVENUES</b>	<b>6,401</b>	<b>12,601</b>	<b>6,135</b>	<b>9,000</b>	<b>4,000</b>	<b>9,000</b>
<b>EXPENSES</b>						
Salaries	66,327	65,660	73,624	71,183	68,191	68,018
Fringe Benefits	14,127	20,086	24,482	20,287	19,931	19,189
Supplies	19,933	16,864	20,238	14,000	14,000	13,500
Postage and Handling	1,616	644	899	1,000	300	500
Communication Services	11,721	13,179	14,685	15,000	13,000	13,500
Copying	2,608	4,325	2,583	3,000	500	300
Equipment Purchases						
Repairs and Maintenance	14,737	110	1,836	1,000	1,000	1,000
Continuing Education	450		475	500	500	500
Consultant Services	21,078	18,402	18,816	19,000	22,000	18,500
Consultant Expenses			186	500	500	500
Staff Travel		57	833	250	500	500
Printing	86	55	247			
Advertising						
Books & Periodicals				200	200	200
Bank Service Fees	730	656	1,177	700	1,200	1,200
Credit Card Fees	1,052	923	1,731	600	1,200	1,200
Miscellaneous	171		2,726	300	300	300
Professional Membership Dues	1,257	2,118	1,059	1,500	1,500	1,500
Rent		72				
Janitorial Services	2,489	2,463	2,900	2,500	2,500	2,500
Utilities	4,548	4,676	5,267	4,800	4,800	4,800
Condo Fees	11,200	11,600	13,188	12,000	12,500	12,500
Software Support	13,469	13,884	13,115	15,500	15,500	16,000
Copier Rental	5,350	5,378	5,305	5,500	5,800	7,500
Insurance	4,742	4,916	5,114	5,000	5,000	5,000
Legal						
Auditing	5,796	5,265	5,664	5,800	-	5,000
Depreciation - Equipment	1,889	3,800	3,800	4,500	3,800	3,200
Depreciation - Building	19,197	19,197	19,197	19,197	19,197	19,197
<b>TOTAL EXPENSES</b>	<b>224,573</b>	<b>214,330</b>	<b>239,147</b>	<b>223,817</b>	<b>213,919</b>	<b>216,104</b>
Excess Revenues over Expenses	(218,172)	(201,729)	(233,012)	(214,817)	(209,919)	(207,104)

2022 Budget Analysis  
Grand Total

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projection	2022 Budget	Difference 21 Projected/ 22 Budget
<b>REVENUES</b>							
State Dues	\$ 633,000	\$ 631,300	\$ 617,650	\$ 610,000	\$ 595,000	\$ 595,000	-
Technical Assessments	246,750	263,000	259,500	259,500	258,000	257,000	(1,000)
Sponsor Fees	149,500	160,500	125,000	150,500	101,500	143,000	41,500
Corporate Associates	499,500	538,500	583,000	510,000	391,000	525,000	134,000
Registration Fees	614,642	642,488	643,160	540,550	472,350	525,500	53,150
Contract Revenue	262,771	289,214	292,266	278,000	240,000	283,800	43,800
Interest	60,592	78,134	91,459	92,600	70,000	63,700	(6,300)
State Reimbursement	363,782	402,664	334,869	310,000	500	290,000	289,500
Administrative Fees	51,907	81,860	64,954	57,300	52,500	75,900	23,400
Sale of Publications	49	-	-	-	-	-	-
Miscellaneous	141,229	23,023	13,772	17,000	2,000	17,000	15,000
<b>TOTAL REVENUES</b>	<b>3,023,722</b>	<b>3,110,683</b>	<b>3,025,630</b>	<b>2,825,450</b>	<b>2,182,850</b>	<b>2,775,900</b>	<b>593,050</b>
<b>EXPENSES</b>							
Salaries	1,036,827	1,090,066	1,138,047	1,203,577	1,133,952	1,226,413	92,461
Fringe Benefits (26%)	249,810	260,809	284,265	343,019	331,430	345,996	14,566
Supplies	12,808	13,081	8,579	10,800	2,856	8,700	5,844
Postage and Handling	3,551	6,059	5,438	5,775	1,325	5,175	3,850
Telephone and Data Services	2,591	2,130	3,419	1,550	2,275	1,900	(375)
Copying	1,085	801	263	7,925	2,650	3,275	625
Equipment purchases	-	-	-	-	-	-	-
Equipment Repairs/Maintenance	-	-	-	-	-	-	-
Uncollectible Receivables	-	-	-	-	-	-	-
Continuing Education	175	-	-	-	-	-	-
Consultant Services	59,912	88,269	53,695	89,875	57,375	77,875	20,500
Consultant Expenses	30,734	44,334	23,172	47,500	8,000	38,750	30,750
Staff Travel	46,775	41,323	33,816	57,100	12,950	50,950	38,000
President/Executive Cttee Expense	11,413	11,816	11,151	12,600	2,500	11,700	9,200
Meeting Expense	653,616	623,302	457,851	512,600	117,482	647,050	529,568
Travel Reimbursement	108,922	128,252	85,785	125,000	30,000	125,000	95,000
Administrative Service Expense	365,680	403,090	335,302	310,000	500	290,000	289,500
Printing	16,434	16,815	7,173	8,600	6,800	7,700	900
Duplication of Audio Visual Aids	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Books & Periodicals	1,894	576	719	700	700	700	-
Credit Card Fees	25,553	26,800	28,183	24,400	23,695	26,100	2,405
Software support	-	-	-	-	-	-	-
Miscellaneous	195	3,245	4,563	500	-	-	-
Professional membership dues	620	864	325	850	850	850	-
Data services	3,540	-	-	3,600	1,800	-	(1,800)
Rent	70,297	73,075	71,854	65,000	68,797	70,205	1,408
Indirect Costs	206,784	202,073	233,012	214,817	209,918	207,105	(2,813)
Loss on Disposal of Assets	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>2,909,217</b>	<b>3,036,780</b>	<b>2,786,612</b>	<b>3,045,788</b>	<b>2,015,855</b>	<b>3,145,444</b>	<b>1,129,589</b>
Excess Revenues over Expenses	114,505	73,903	239,018	(220,338)	166,995	(369,544)	(536,539)