



NASACT

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

**2023 Budget
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2023 Budget Analysis
NASACT Total

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projection	2023 budget	Difference 22 Projected/ 23 Budget
REVENUES							
State Dues	\$ 631,300	\$ 617,650	\$ 605,500	595,000	622,400	615,000	(7,400)
Technical Assessments	-	-	-	-	-	-	-
Sponsor Fees	-	-	-	-	-	-	-
Corporate Associates	538,500	583,000	391,000	525,000	547,500	510,000	(37,500)
Registration Fees	379,383	390,122	267,109	340,000	336,975	345,000	8,025
Contract Revenue	289,214	292,266	188,189	283,800	205,800	238,300	32,500
Interest	75,073	88,000	65,267	61,500	59,500	58,000	(1,500)
Administrative Service Reimbursement	-	-	-	-	-	-	-
Administrative Service Fees	-	-	-	-	-	-	-
Sale of Publications	-	-	-	-	-	-	-
Miscellaneous	23,023	13,772	-	17,000	9,000	17,000	8,000
TOTAL REVENUES	1,936,493	1,984,810	1,517,065	1,822,300	1,781,175	1,783,300	2,125
EXPENSES							
Salaries	829,769	858,490	850,465	903,649	830,597	899,639	69,042
Fringe Benefits (26%)	194,483	215,550	228,983	254,938	229,638	260,657	31,019
Supplies	9,638	6,761	1,101	5,600	6,800	6,800	-
Postage and Handling	3,844	4,181	575	2,750	9,450	4,150	(5,300)
Communication Services	2,130	1,729	1,375	1,500	2,450	2,450	-
Copying	110	77	-	2,500	-	-	-
Equipment Purchases	-	-	-	-	-	-	-
Equipment Repairs/Maintenance	-	-	-	-	-	-	-
Uncollectible Receivables	-	-	-	-	-	-	-
Continuing Education	-	-	-	-	-	-	-
Consultant Services	68,500	44,425	31,500	70,000	68,000	52,500	(15,500)
Consultant Expenses	39,333	22,774	2,311	29,500	32,000	41,500	9,500
Staff Travel	30,227	28,114	4,114	31,500	32,950	33,750	800
President/Executive Cttee Expense	8,755	7,692	3,054	9,500	6,500	9,000	2,500
Meeting Expense	356,490	413,829	48,179	473,000	483,000	419,300	(63,700)
Travel reimbursement	128,252	85,785	-	125,000	100,000	120,000	20,000
Administrative Service Expense	-	-	-	-	-	-	-
Printing	16,658	7,091	3,000	7,700	10,600	10,600	-
Duplication of Audio Visual Aids	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Books & Periodicals	-	-	248	-	-	-	-
Credit Card Fees	16,968	17,763	14,241	18,500	17,800	17,000	(800)
Software support	-	-	-	-	-	-	-
Miscellaneous	3,245	4,563	-	-	-	-	-
Professional membership dues	864	325	769	850	500	850	350
Data Services	-	-	2,065	-	-	-	-
Rent	73,075	71,854	67,873	70,205	70,000	71,000	1,000
Indirect Costs	153,325	176,456	178,979	152,604	164,043	175,256	11,213
TOTAL EXPENSES	1,935,666	1,967,459	1,438,832	2,159,296	2,064,328	2,124,452	60,124
Excess Revenues over Expenses	827	17,351	78,233	(336,996)	(283,153)	(341,152)	(57,999)

2023 Budget Analysis
NASC Total

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projection	2023 Budget	Difference 22 Projected/ 23 Budget
REVENUES							
State Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Technical Assessments	130,000	127,500	127,500	125,000	127,500	125,000	(2,500)
Sponsor Fees	128,000	106,500	87,000	111,000	124,500	120,000	(4,500)
Corporate Associates	-	-	-	-	-	-	-
Registration Fees	61,925	46,275	57,700	40,900	43,950	40,900	(3,050)
Contract Revenue	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
State Reimbursement	162,000	181,814	-	80,000	-	80,000	80,000
Administrative Fees	4,860	5,454	-	2,400	-	2,400	2,400
Sale of Publications	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
TOTAL REVENUES	486,785	467,543	272,200	359,300	295,950	368,300	72,350
EXPENSES							
Salaries	109,562	114,915	127,713	123,472	122,410	124,879	2,469
Fringe Benefits (26%)	26,408	30,348	31,727	34,834	33,844	36,182	2,338
Supplies	1,289	784	82	1,100	900	1,100	200
Postage and Handling	1,371	662	1,427	1,200	1,025	1,400	375
Communication Services	-	913	197	300	100	100	-
Copying	205	80	-	375	-	-	-
Equipment purchases	-	-	-	-	-	-	-
Equipment Repairs/Maintenance	-	-	-	-	-	-	-
Uncollectible Receivables	-	-	-	-	-	-	-
Continuing Education	-	-	-	-	-	-	-
Consultant Services	720	1,600	1,810	2,500	2,200	2,500	300
Consultant Expenses	592	-	-	2,250	750	2,250	1,500
Staff Travel	4,818	1,653	-	7,100	6,425	6,730	305
President/Executive Ctte Expense	-	-	-	-	-	-	-
Meeting Expense	112,027	3,013	1,566	68,050	58,850	77,550	18,700
Travel reimbursement	-	-	-	-	-	-	-
Administrative Service Expense	162,000	181,814	-	80,000	-	80,000	80,000
Printing	102	-	-	-	200	375	175
Duplication of Audio Visual Aids	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Books & Periodicals	-	-	-	-	-	-	-
Credit Card Fees	3,978	3,431	4,335	3,350	3,175	3,250	75
Software support	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Professional membership dues	-	-	-	-	-	-	-
Data Services	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Indirect Costs	20,149	23,515	26,215	20,849	24,173	24,336	163
TOTAL EXPENSES	443,221	362,728	195,072	345,380	254,052	360,652	106,600
Excess Revenues over Expenses	43,564	104,815	77,128	13,920	41,898	7,648	(34,250)

2023 Budget Analysis
NSAA Total

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projection	2023 Budget	Difference 22 Projected/ 23 Budget
REVENUES							
State Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Technical Assessments	133,000	132,000	129,500	132,000	133,000	132,000	(1,000)
Sponsor Fees	32,500	18,500	13,000	32,000	37,000	37,000	-
Corporate Associates	-	-	-	-	-	-	-
Registration Fees	201,180	206,763	225,470	144,600	204,525	155,725	(48,800)
Contract Revenue	-	-	-	-	-	-	-
Interest	3,061	3,459	3,251	2,200	2,200	2,200	-
State Reimbursement	240,664	153,055	528	210,000	140,000	170,000	30,000
Administrative Fees	77,000	59,500	52,500	73,500	77,000	59,500	(17,500)
Sale of Publications	-	-	-	-	-	-	-
Miscellaneous	-	-	100	-	-	-	-
TOTAL REVENUES	687,405	573,277	424,349	594,300	593,725	556,425	(37,300)
EXPENSES							
Salaries	150,735	164,642	171,592	199,292	208,551	145,138	(63,413)
Fringe Benefits (26%)	39,918	38,367	46,354	56,224	57,659	42,052	(15,607)
Supplies	2,153	1,034	956	2,000	1,451	1,700	249
Postage and Handling	843	595	218	1,225	850	1,125	275
Telephone and Data Services	-	777	431	100	-	-	-
Copying	486	106	-	400	-	-	-
Equipment purchases	-	-	-	-	-	-	-
Equipment Repairs/Maintenance	-	-	-	-	-	-	-
Uncollectible Receivables	-	-	-	-	-	-	-
Continuing Education	-	-	-	-	-	-	-
Consultant Services	19,049	7,670	11,287	5,375	11,400	8,900	(2,500)
Consultant Expenses	4,409	398	-	7,000	2,796	6,500	3,704
Staff Travel	6,277	4,049	-	12,350	10,037	11,500	1,463
President/Executive Ctte Expense	3,061	3,459	3,251	2,200	2,200	2,200	-
Meeting Expense	154,785	41,009	869	106,000	101,885	136,000	34,115
Travel reimbursements	-	-	-	-	-	-	-
Administrative Service Expense	241,090	153,488	545	210,000	140,000	170,000	30,000
Printing	55	82	-	-	300	400	100
Duplication of Audio Visual Aids	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Books & Periodicals	576	719	772	700	800	800	-
Credit Card Fees	5,855	6,989	6,859	4,250	6,550	4,650	(1,900)
Software support	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Professional membership dues	-	-	-	-	-	-	-
Data services	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Indirect Costs	28,594	33,041	36,058	33,652	41,182	28,285	(12,897)
TOTAL EXPENSES	657,886	456,425	279,192	640,768	585,661	559,250	(26,411)
Excess Revenues over Expenses	29,519	116,852	145,157	(46,468)	8,064	(2,825)	(10,889)

BUDGET ANALYSIS INDIRECT - 2023

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projection	2023 Budget
REVENUES						
State Dues	\$ -	\$ -		\$ -		
Technical Assessments						
Sponsor Fees						
Registration Fees						
Subscriptions						
Contract Revenue						
Interest						
Administrative Service Reimbursements						
Administrative Service Fees						
Sale of Publications						
Miscellaneous	12,601	6,135	2,695	9,000	10,000	12,000
TOTAL REVENUES	12,601	6,135	2,695	9,000	10,000	12,000
EXPENSES						
Salaries	65,660	73,624	77,624	68,018	68,040	78,956
Fringe Benefits	20,086	24,482	28,353	19,189	18,811	22,876
Supplies	16,864	20,238	19,575	13,500	13,500	18,000
Postage and Handling	644	899	351	500	500	500
Communication Services	13,179	14,685	15,651	13,500	12,500	12,500
Copying	4,325	2,583	-	-		
Equipment Purchases						
Repairs and Maintenance	110	1,836	1,152	1,000	500	300
Continuing Education		475	-	500	300	300
Consultant Services	18,402	18,816	22,050	18,500	30,000	18,500
Consultant Expenses		186	-	500	900	500
Staff Travel	57	833	54	500	100	100
Printing	55	247	483	300	250	250
Books & Periodicals			-	200	100	100
Meeting Expense			320		7,200	
Bank Service Fees	656	1,177	865	1,200	1,000	1,000
Credit Card Fees	923	1,731	1,021	1,200	600	600
Miscellaneous		2,726	668	300	1,000	700
Professional Membership Dues	2,118	1,059	1,579	1,500	600	1,500
Rent	72		-			
Janitorial Services	2,463	2,900	3,220	2,500	2,600	2,600
Utilities	4,676	5,267	4,412	4,800	5,000	5,000
Condo Fees	11,600	13,188	12,400	12,500	12,500	12,500
Software Support	13,884	13,115	20,710	16,000	20,000	20,500
Copier Rental	5,378	5,305	5,769	7,500	7,700	7,700
Insurance	4,916	5,114	4,692	5,000	5,000	5,000
Legal						
Auditing	5,265	5,664	-	5,000	6,800	6,000
Interest Expense						
Depreciation - Equipment	3,800	3,800		3,200	4,700	4,700
Depreciation - Building	19,197	19,197	-	19,197	19,197	19,197
TOTAL EXPENSES	214,330	239,147	220,949	216,104	239,398	239,879
Excess Revenues over Expenses	<u>(201,729)</u>	<u>(233,012)</u>	<u>(218,254)</u>	<u>(207,104)</u>	<u>(229,398)</u>	<u>(227,879)</u>

2023 Budget Analysis
Grand Total

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projection	2023 Budget	Difference 22 Projected/ 23 Budget
REVENUES							
State Dues	\$ 631,300	\$ 617,650	\$ 605,500	\$ 595,000	\$ 622,400	\$ 615,000	(7,400)
Technical Assessments	263,000	259,500	257,000	257,000	260,500	257,000	(3,500)
Sponsor Fees	160,500	125,000	100,000	143,000	161,500	157,000	(4,500)
Corporate Associates	538,500	583,000	391,000	525,000	547,500	510,000	(37,500)
Registration Fees	642,488	643,160	550,279	525,500	585,450	541,625	(43,825)
Contract Revenue	289,214	292,266	188,189	283,800	205,800	238,300	32,500
Interest	78,134	91,459	68,518	63,700	61,700	60,200	(1,500)
State Reimbursement	402,664	334,869	528	290,000	140,000	250,000	110,000
Administrative Fees	81,860	64,954	52,500	75,900	77,000	61,900	(15,100)
Sale of Publications	-	-	-	-	-	-	-
Miscellaneous	23,023	13,772	100	17,000	9,000	17,000	8,000
TOTAL REVENUES	3,110,683	3,025,630	2,213,614	2,775,900	2,670,850	2,708,025	37,175
EXPENSES							
Salaries	1,090,066	1,138,047	1,149,770	1,226,413	1,161,558	1,169,657	8,099
Fringe Benefits (26%)	260,809	284,265	307,064	345,996	321,141	338,892	17,751
Supplies	13,081	8,579	2,139	8,700	9,151	9,600	449
Postage and Handling	6,059	5,438	2,220	5,175	11,325	6,675	(4,650)
Telephone and Data Services	2,130	3,419	2,003	1,900	2,550	2,550	-
Copying	801	263	-	3,275	-	-	-
Equipment purchases	-	-	-	-	-	-	-
Equipment Repairs/Maintenance	-	-	-	-	-	-	-
Uncollectible Receivables	-	-	-	-	-	-	-
Continuing Education	-	-	-	-	-	-	-
Consultant Services	88,269	53,695	44,597	77,875	81,600	63,900	(17,700)
Consultant Expenses	44,334	23,172	2,311	38,750	35,546	50,250	14,704
Staff Travel	41,323	33,816	4,114	50,950	49,412	51,980	2,568
President/Executive Cttee Expense	11,816	11,151	6,305	11,700	8,700	11,200	2,500
Meeting Expense	623,302	457,851	50,614	647,050	643,735	632,850	(10,885)
Travel Reimbursement	128,252	85,785	-	125,000	100,000	120,000	20,000
Administrative Service Expense	403,090	335,302	545	290,000	140,000	250,000	110,000
Printing	16,815	7,173	3,000	7,700	11,100	11,375	275
Duplication of Audio Visual Aids	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Books & Periodicals	576	719	1,020	700	800	800	-
Credit Card Fees	26,800	28,183	25,435	26,100	27,525	24,900	(2,625)
Software support	-	-	-	-	-	-	-
Miscellaneous	3,245	4,563	-	-	-	-	-
Professional membership dues	864	325	769	850	500	850	350
Data services	-	-	2,065	-	-	-	-
Rent	73,075	71,854	67,873	70,205	70,000	71,000	1,000
Indirect Costs	202,073	233,012	241,252	207,105	229,398	227,879	(1,519)
Loss on Disposal of Assets	-	-	-	-	-	-	-
TOTAL EXPENSES	3,036,780	2,786,612	1,913,096	3,145,444	2,904,041	3,044,358	140,317
Excess Revenues over Expenses	<u>73,903</u>	<u>239,018</u>	<u>300,518</u>	<u>(369,544)</u>	<u>(233,191)</u>	<u>(336,333)</u>	<u>(103,142)</u>